The Metropolis of Atlanta has been grandfathered and allowed to include two additional Tier-2 expense deductions in the allocation process: (1) First Priest Expenses, and (2) Other Metropolis-specific Expenses. As such, the Total Commitment Allocation System Manual contents apply to the Metropolis of Atlanta with the following exceptions:

1. Data Form (Allocation Form)
   The enclosed Data Form reflects the two expense deductions unique to the Metropolis of Atlanta.
   a. Line C7 – First Priest Expenses
      All expenses associated with the first priest of the parish paid from the parish’s general account, including salary, social security, payroll expenses, medical insurance, housing, car allowance and car insurance, and telephone expenses. Please note that, as in previous years, the clergy pension benefits payments are not deductible expenses. They will be deductible next year.
   b. Line C8—Other
      This category is for extraordinary expenses of a parish that may have Metropolis-wide impact as discussed with and qualified by the Metropolis Finance Committee.

2. Reconciliation Statement
   The enclosed Reconciliation Statement reflects the two additional expense categories of the Data Form.

3. Examples of completed data forms included in the Manual
   The examples do not reflect the two additional Metropolis of Atlanta deductions.

4. The due dates for submitting the form and supporting documents to the Atlanta Metropolis, which are:
   - Form Due Date: April 1, 2021
   - Last date for submitting the form to the Metropolis without a late penalty: May 31st
   - Forms submitted after May 31st but before June 30th will result in a 5% late penalty
   - Forms submitted after June 30th will result in a 10% late penalty