

Mass Offerings

Policy No. 411

Policy Statement: Following the traditional practice of the Church, the Archdiocese encourages the faithful to have Masses celebrated for their particular needs and intentions (c. 946).

Intent of Policy: To enable the faithful to make an offering for the celebration of a Mass for their intentions and for a priest to receive an offering for a Mass intention (c. 945, §1).

Definition:

- A Mass offering is a monetary gift given to a priest to celebrate the Eucharist for the intention of the donor.
Canada Revenue Agency considers Mass offerings (stipends) received by priests as taxable employment income.

- More than one intention being offered for a single Mass is called a collective intention.

Procedure:

- a) The suggested stipend for a Mass Offering is \$10.00.
- b) A priest may not ask for a larger offering than the determined amount, but may accept a voluntary offering in any amount (c. 952, §1).
- c) When a priest celebrates more than one Mass on the same day, he may apply an intention for each Mass celebrated, but he may retain only one offering for himself. The other Mass offerings are to be remitted to the Office of the Chancellor where they will be placed in a charitable fund administered by the Chancellor (c. 951, §1).
- d) In the case of concelebration, a priest may accept an offering if the Mass is the only one concelebrated by the priest or if it is the first Mass of the day. A priest who concelebrates a second Mass on the same day may not accept another Mass offering (c. 951, §2), even for the charitable fund.
- e) A priest may only accept Mass offerings that can be satisfied within one (1) year (c. 953). Surplus Mass offerings can be sent to the Office of the Chancellor where they will be distributed to priests who are in need.
- f) Every parish is to have a ledger in which the number, the intention, the Mass offering (stipend amount), and the fact of its celebration will be recorded.

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- g) Every parish is to have a separate ledger account for stipends received.
- h) Mass offerings received by a priest are to be reported on his T4 annually under employment income.
- i) Visiting priests who receive a Mass offering (stipend) through the parish are to self-declare Mass offerings received.

Exceptions:

- a) Donors must be clearly informed and freely consent to combine their offering in a collective intention. It is not to occur more than twice a week. The celebrant may keep one of the Mass offerings. The remainder of the Mass offerings are to be forwarded to the Office of the Chancellor where they will be placed in a charitable fund administered by the Chancellor (Congregation for the Clergy, Decree, *Mos iugiter*; c. 951, §1).
- b) On Christmas Day, a priest who celebrates more than one (1) Mass (up to three (3) Masses) may retain the offering for each Mass celebrated (c. 951, §1).

Also refer to Policy: