

Stipends

Policy No. 429

Policy Statement:

Clergy may receive stipends for:

- celebration of the sacraments
- funeral rites
- lectures
- missions
- retreats
- weddings

The minister of the sacraments or funeral rites may not ask a stipend for the administration of any sacrament or rite.

The minister of the sacraments or funeral rites may not ask for anything beyond stipends determined by the competent authority (c. 848).

No one may be denied the sacraments or funeral rites because they are unable to offer a stipend.

See Exception for Weddings.

Definition:

A stipend is an offering or allowance for services rendered.

Canada Revenue Agency considers stipends received by a priest or deacon for sacramental ministry, funeral rites, lectures, missions, or retreats as taxable employment income.

Intent of Policy:

To ensure that the clergy are compliant with Canada Revenue Agency remuneration regulations.

To ensure the needy are not deprived of the help of the sacraments and rites.

Procedure:

a) Baptisms or Blessings

- No stipend required
- No stipend shall be asked

b) Funeral Rites

- A stipend of \$200.00 may be suggested to the family of the deceased.
- No additional offering is to be asked from the family.
- The family of the deceased is responsible for payment of the fees for musicians and/or other ministers as agreed upon when their services are contracted.
- The stipend received must be reported as employment income.

- c) Lectures / Missions / Retreats
Any stipend received must be reported as employment income.
- d) Payment for the stipend is to be made payable to the parish.
- e) Every parish is to have a separate ledger account for stipends received.
- f) Parishes will include their pastor or associate pastor's portion on the T4 annually under employment income.
- g) Priests or deacons not assigned to parishes will receive a T4A annually from the parish where the sacraments, funeral rites, lectures, missions, retreats took place and stipends received.

Exception:

Clergy may ask a stipend for officiating at weddings.

- A stipend of \$250.00 may be suggested to the couple.
- No additional offering is to be asked from a couple celebrating their wedding in a parish other than their proper parish.
- The couple is responsible for payment of the fees for musicians and/or other ministers as agreed upon when their services are contracted.

Also refer to Policy: