

POLICY 3.2.1 Assessments for Operations and Priests' Pension

SUMMARY

1. The rates of the assessment are 13% and 5% respectively and are applied to all parish revenues, unless expressly exempted.
2. The following items are exempted from this assessment:
 - a. All funds raised for a pre-approved extraordinary or capital project (i.e. over \$5,000).
 - b. Donations to parish cemetery perpetual care funds and burial plot lease revenue.
 - c. Memorial donations made for non-budgeted enhancements to the environment or divine worship.
3. Parishes calculate and submit the assessed amount to the Archdiocese monthly.

RELATED POLICIES

Policy 3.1.7 Parish Cemetery Funds

Policy 3.4.2 Extraordinary Expenditures

In accordance with can. 1263, the Archdiocese applies a moderate levy on parish income from all sources. These contributions are used for the normal operating expenses of the Archdiocese and for the priests' pension fund.

1. Rates applied to parish revenues

The assessment rates are 13% for the Archdiocese's operating expenses and 5% for the priests' pension contribution. These rates are applied to all parish revenues, except income gained on investments with the Archdiocese and specified exemptions (see 2. Exemptions, below).

2. Exemptions

a. Pre-approved project fundraising

All funds raised for an extraordinary or a capital project (i.e. of over \$5,000.00 that has been pre-approved by the archbishop upon recommendation of the Archdiocesan Finance Committee) are exempt from the assessments for operations and priests' pension. To qualify for the exemption, the parish must receive permission for the project from the Archbishop **prior to raising any funds**. To request pre-approval, the parish submits a Form 3.4.2.a with the applicable supporting documents, to the Archdiocese Finance Administrator.

b. Cemetery funds

Donations to parish cemetery perpetual care funds, either directly (which qualify for a charitable donation receipt) or the payments for burial plot leases that become revenue at the time of interment (cf. Policy 3.1.7).

c. Memorial donations

Memorial donations made for non-budgeted enhancements to the environment or divine worship are exempt from the assessments (an example of such would be if someone donates money for stained glass, chalices or vestments).

3. Monthly submission to the Archdiocese

Parishes are to submit their payments of the assessed amounts to the Chancery Office – Finance Section before the 15th of each month, for the previous month. The amount may be based on actual income figures or one-twelfth of projected annual income for the current year. Any adjustments to the annual figures will be made at year's end.

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