

POLICY 3.5.5 Reporting of Stipends by Diocesan Priests

1. The Canada Revenue Agency considers offerings and stipends received, by a priest or deacon, for sacramental ministry and all other services rendered as taxable employment income. Therefore, Mass stipends and offerings received for weddings and funerals are to be reported on their T4 under “employment income”.
2. A record of all Mass intentions and the amount of the offering is to be kept.
3. At the end of each month, each priest is to send a report to the chancery office, using Form 3.5.5.a, detailing:
 - the Mass intentions that he has satisfied during that month,
 - other taxable income he receives in the celebrating of sacraments (e.g. weddings and funerals),
 - any other honorariums or taxable income.

The priest need send only a report of such income, and not the stipends itself.

4. All such reported income will be added to the priest’s annual income for the sake of taking prescribed deductions (Income tax, CPP and EI). These deductions from stipends received will be reflected in the priest’s monthly allowance cheque for the following month.

Accepted by the College of Consultors on January 15, 2013
Amended by the College of Consultors on May 28, 2013