



GUIDE for payroll of a Religious PRIEST ¹ (amended version)

working FULL TIME

YEAR (from January 1 to December 31) : **2025**

Payroll Period : **BIWEEKLY**

INFORMATION FOR CALCULATION	Annual Data	DECREE (ref.)	Rate effective for the period
Base monetary remuneration (BMR) - PRIEST	\$30 152,39	art. 2.1	
Board (B)	\$7 374,62	art. 5.3	QPP 6,40%
Room (R)	\$8 730,82	art. 4.3	
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	\$1 105,73		
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	\$671,50		
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	\$671,50		
Number of pay periods per year :			26

		PRIEST (less than 65 y.o.)		PRIEST (between 65 and 71 y.o.)		PRIEST (72 y.o. and over)		NOTES	
GROSS REMUNERATION	BMR	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71		
Taxable benefits given in KIND	BOARD	\$283,64		\$283,64		\$283,64			see note 1
	ROOM	\$335,80		\$335,80		\$335,80			
		\$1 779,15		\$1 779,15		\$1 779,15		Infos. on the tax deductions are from...	
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS		
FEDERAL level	Federal Income Tax (BMR + B)	\$1 443,35	N/A	\$1 443,35	N/A	\$1 443,35	N/A		see note 2
	Employment Insurance (BMR + B + R)	\$1 779,15	N/A	\$1 779,15	N/A	\$1 779,15	N/A		see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 485,87	N/A	\$1 469,17	N/A	\$1 469,17	N/A		see note 4
	QPP (BMR + B + Tax. Ben.)	\$1 485,87	\$86,48	\$1 469,17	\$85,41	\$1 469,17	\$0,00	tables or rate	see note 5
	QPIP (BMR + B + R)	\$1 779,15	N/A	\$1 779,15	N/A	\$1 779,15	N/A		see note 6
			\$86,48		\$85,41		\$0,00		
NET REMUNERATION		\$1 073,23		\$1 074,30		\$1 159,71			

Please note that there might be a difference of a penny in the given figures because of the rounding off.

NB 1 : The expression "RELIGIOUS" corresponds to the definition given by the Canada Revenue Agency and Revenue Quebec : a person who is a member of a religious order and as such, has taken a vow of perpetual poverty. For all situations that differ from the given example, it's the payroll for a diocesan priest that should apply.



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EXPLANATORY NOTES

Note 1 (BMR, BOARD and ROOM)	The indicated amounts apply only for a full time charge. For any case that differs from the given example, the amount for the remuneration and the benefit is set pro-rata according to the work percentage. (For example : for a half-time charge, the amounts are reduced from half).
IMPORTANT :	<i>For tax deductions, since the benefit for room is given and that the priest can deduct the whole amount at the Federal level (Canada Revenue Agency - CRA) with the form "Clergy Residence Deduction" (T1223 E) and at the Provincial level (Revenue Quebec - Rev. QC) using the form "Residence Deduction for a Member of the Clergy or Religious Order" (TP-76-V). We did not include the amount of room in the remuneration even though it is a taxable benefit since the deduction will reduce the remuneration of the amount of the taxable benefit.</i>
Note 2 (Federal Income Tax)	If a priest is a member of a religious order and has taken a vow of perpetual poverty, his earned remuneration can be deducted in whole at the Federal level and that's why there is no deduction to be taken. In fact, if the priest gives all his earned remuneration to his religious order, he deducts the same amount on ligne 256 of his Tax Return - Additional deductions (Vow of perpetual poverty). However, the religious priest should attach to his tax return, a letter from his order or employer stating that he has taken a vow of perpetual poverty.
Note 3 (Employment Insurance)	According to Canada Revenue Agency, the work of a priest who is a member of a religious order and who has taken a vow of perpetual poverty is not insurable. Consequently, there is no deduction to be taken for Employment Insurance.
IMPORTANT :	<i>At the provincial level only, part of the premiums paid by the employer for the group insurance plan of the clergy of the Diocese of Montreal for the health insurance protection is a taxable benefit for the priest. Please note that the taxable benefit for the group insurance plan is not an amount to be paid to the priests, but is used only for the calculation of the remittances for the provincial government besides the QPIP.</i>
Note 4 (Provincial Income Tax)	If a priest is a member of a religious order and has taken a vow of perpetual poverty, his earned remuneration can be deducted in whole at the Provincial level and that's why there is no deduction to be taken. In fact, if he gives all his earned remuneration to his religious order as donations, he has to attach to his tax return the form "Certificate Respecting a Member of a Religious Order" (Rev. QC - TP-752.0.1.i-V).
IMPORTANT :	<i>Québec Pension Plan (QPP) : we have to withhold a contribution for QPP on the paid remuneration or deemed remuneration to an employee throughout the year, even though the employee has started to claim his Quebec pension.</i> <i>Under changes to the Quebec Pension Plan (QPP) effective since January 1st, 2024, any priest who turns 72 before January 1st of the current year automatically ceases to contribute to the QPP. However, priests who reach age 72 on January 1st or during the year must continue to contribute to QPP for the entire year, and will benefit from this exemption as of January 1st of the following year.</i>
Note 5 (QPP)	The given amounts are for a typical case of a priest working full time. The source deduction for QPP contribution is calculated on the base monetary remuneration (BMR), board (B) and the taxable benefit for the group insurance plan (Tax. ben.). The deduction amounts come from the Source Deduction Tables for QPP Contributions of Rev. QC (TP-1015.TR-V) or by multiplying the remuneration by the effective rate. Please note that there is an exemption for the first \$3 500. The deduction tables have already taken the exemption into account but if you decide to do your own calculation with the given rate, you must not forget to take the exemption into account. For any case that differs from the given example, please reconsider the given amounts.
Note 6 (QPIP)	According to Revenue Quebec, the work done by a priest who is a member of a religious order and who has taken a vow of perpetual poverty is excluded from the application of the QPIP. Consequently, since all the earned remuneration of a religious priest is given to his order, there is no deduction to be taken.



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YEAR (from January 1 to December 31) : **2025**

Payroll Period : **SEMI-MONTHLY** (twice a month)

INFORMATION FOR CALCULATION	Annual Data	DECREE (ref.)	Rate effective for the period
Base monetary remuneration (BMR) - PRIEST	\$30 152,39	art. 2.1	
Board (B)	\$7 374,62	art. 5.3	QPP 6,40%
Room (R)	\$8 730,82	art. 4.3	
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	\$1 105,73		
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	\$671,50		
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	\$671,50		
			Number of pay periods per year : 24

		PRIEST (less than 65 y.o.)		PRIEST (between 65 and 71 y.o.)		PRIEST (72 y.o. and over)			
GROSS REMUNERATION	BMR	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35		
Taxable benefits given in KIND	BOARD	\$307,28		\$307,28		\$307,28			see note 1
	ROOM	\$363,78		\$363,78		\$363,78			
		\$1 927,41		\$1 927,41		\$1 927,41		Infos. on the tax deductions are from...	
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS		
FEDERAL level	Federal Income Tax (BMR + B)	\$1 563,63	N/A	\$1 563,63	N/A	\$1 563,63	N/A		see note 2
	Employment Insurance (BMR + B + R)	\$1 927,41	N/A	\$1 927,41	N/A	\$1 927,41	N/A		see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 609,70	N/A	\$1 591,60	N/A	\$1 591,60	N/A		see note 4
	QPP (BMR + B + Tax. Ben.)	\$1 609,70	\$93,69	\$1 591,60	\$92,53	\$1 591,60	\$0,00	tables or rate	see note 5
	QPIP (BMR + B + R)	\$1 927,41	N/A	\$1 927,41	N/A	\$1 927,41	N/A		see note 6
			\$93,69		\$92,53		\$0,00		
NET REMUNERATION			\$1 162,66		\$1 163,82		\$1 256,35		

NB 1 : The expression "RELIGIOUS" corresponds to the definition given by the Canada Revenue Agency and Revenue Quebec : a person who is a member of a religious order and as such, has taken a vow of perpetual poverty. For all situations that differ from the given example, it's the payroll for a diocesan priest that should apply.



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working FULL TIME

YEAR (from January 1 to December 31) : **2025**

Payroll Period : **MONTHLY**

INFORMATION FOR CALCULATION	Annual Data	DECREE (ref.)	Rate effective for the period
Base monetary remuneration (BMR) - PRIEST	\$30 152,39	art. 2.1	
Board (B)	\$7 374,62	art. 5.3	QPP 6,40%
Room (R)	\$8 730,82	art. 4.3	
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	\$1 105,73		
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	\$671,50		
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	\$671,50		
			Number of pay periods per year : 12

		PRIEST (less than 65 y.o.)		PRIEST (between 65 and 71 y.o.)		PRIEST (72 y.o. and over)			
GROSS REMUNERATION	BMR	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70		
Taxable benefits given in KIND	BOARD	\$614,55		\$614,55		\$614,55			see note 1
	ROOM	\$727,57		\$727,57		\$727,57			
		\$3 854,82		\$3 854,82		\$3 854,82		Infos. on the tax deductions are from...	
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS		
FEDERAL level	Federal Income Tax (BMR + B)	\$3 127,25	N/A	\$3 127,25	N/A	\$3 127,25	N/A		see note 2
	Employment Insurance (BMR + B + R)	\$3 854,82	N/A	\$3 854,82	N/A	\$3 854,82	N/A		see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$3 219,40	N/A	\$3 183,21	N/A	\$3 183,21	N/A		see note 4
	QPP (BMR + B + Tax. Ben.)	\$3 219,40	\$187,37	\$3 183,21	\$185,06	\$3 183,21	\$0,00	tables or rate	see note 5
	QPIP (BMR + B + R)	\$3 854,82	N/A	\$3 854,82	N/A	\$3 854,82	N/A		see note 6
			\$187,37		\$185,06		\$0,00		
NET REMUNERATION			\$2 325,32		\$2 327,64		\$2 512,70		

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Information for the EMPLOYER's contribution

		Effective rate for 2025 (EMPLOYER's share)
PROVINCIAL	Québec Pension Plan (QPP) the employer pays the same amount that the employee pays	6,400%
	Health services fund (HSF) the employer pays the rate for the current year on the base monetary remuneration (BMR), board (B), room (R) and the taxable benefit for the Group insurance plan of the clergy (Tax. ben.)	1,650%