



GUIDE for payroll of a DIOCESAN PRIEST, an INTERN or a TRANSITIONAL DEACON

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		
Base monetary remuneration (BMR) - INTERN or T. DEACON	25 997,03 \$	art. 2.3		
Board (B)	7 374,62 \$	art. 5.3		
Room (R)	8 730,82 \$	art. 4.3		
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	2 015,00 \$		971,19 \$	
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	704,00 \$			
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	671,00 \$			
			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)		INTERN or T. DEACON			NOTES
GROSS REMUNERATION	BMR	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71	\$1 159,71	\$999,89	\$999,89		
Taxable benefits given in KIND	BOARD	\$283,64		\$283,64		\$283,64		\$283,64			see note 1
	ROOM	\$335,80		\$335,80		\$335,80		\$335,80			
		\$1 779,15		\$1 779,15		\$1 779,15		\$1 619,33			
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Infos. on the tax deductions are from...	
FEDERAL level	Federal Income Tax (BMR + B)	\$1 443,35	\$83,76	\$1 443,35	\$35,40	\$1 443,35	\$35,40	\$1 283,53	\$63,87	tables	see note 2
	Employment Insurance (BMR + B + R)	\$1 779,15	\$23,31	\$1 779,15	\$23,31	\$1 779,15	\$23,31	\$1 619,33	\$21,21	tables or premium rate	see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 520,85	\$103,33	\$1 470,42	\$96,34	\$1 469,15	\$96,10	\$1 320,88	\$75,62	tables	see note 4
	QPP (BMR + B + Tax. Ben.)	\$1 520,85	\$88,72	\$1 470,42	\$85,49	\$1 469,15	\$0,00	\$1 320,88	\$75,92	tables or rate	see note 5
	QPIP (BMR + B + R)	\$1 779,15	\$8,79	\$1 779,15	\$8,79	\$1 779,15	\$8,79	\$1 619,33	\$8,00	tables or premium rate	see note 6
			\$307,90		\$249,33		\$163,60		\$244,63		
NET REMUNERATION			\$851,80		\$910,38		\$996,11		\$755,26		



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working FULL TIME

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 must be prorated to the work percentage. (For example : for a half-time charge, the amounts are reduced from half).
IMPORTANT :	<i>For tax deductions, since the <u>benefit for room is given</u> 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-76V). 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)	The given amounts are for a typical case of a <u>priest working full time</u> . The federal tax deduction is calculated on the base monetary remuneration (BMR) and board (B). The deductions come from the Payroll Deductions Tables of CRA (T4032-QC - section C) according to the "Claim Code" which refers to the amount obtained by completing the form "Personal Tax Credits Return" (TD1 E). In the given example, the claim code "1" is used for any priest less than 65 years old (including intern and transitional deacon), and the claim code "5" is used for any priest of 65 years old and over. For any case that differs from the given example, please reconsider the given amounts and the credits.
Note 3 (Employment Insurance)	The given amounts are for a typical case of a <u>priest working full time</u> . The quebec employment insurance premium is calculated on the base monetary remuneration (BMR), board (B) and room (R). The premium amounts come from the Payroll Deductions Tables of CRA (T4032-QC - section B) or by multiplying the insurable earnings by the premium rate. For any case that differs from the given example, please reconsider the given amounts.
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)	The given amounts are for a typical case of a <u>priest working full time</u> . The Quebec income tax is calculated on the base monetary remuneration (BMR), board (B) and the taxable benefit for the group insurance plan (Tax. ben.). The deductions come from the Source Deduction Table for Québec Income Tax of Rev. QC (TP-1015.TI-V) according to the "Deduction Code" which refers to the amount obtained by completing the form "Source Deduction return" (TP-1015.3-V). In the given example, the deduction code "A" is used for all priests less than 65 years old (including intern and transitional deacon) and the deduction code "C" is used for all priests of 65 years and over. For any case that differs from the given example, please reconsider the given amounts.
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 <u>priest working full time</u> . 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)	The given amounts are for a typical case of a <u>priest working full time</u> . The Québec parental insurance plan (QPIP) premium is calculated on the base monetary remuneration (BMR), board (B) and room (R). Please note that the QPIP premium is calculated like the Quebec Employment Insurance, which means not to take into account the taxable benefit for the group insurance plan even though it is the jurisdiction of the provincial government. The premium amounts come from the Table for Québec Parental Insurance Plan Premiums of Rev. QC (TP-1015.TA-V) or by multiplying the eligible salary by the premium rate. For any case that differs from the given example, please reconsider the given amounts.



GUIDE for payroll of a DIOCESAN PRIEST, an INTERN or a TRANSITIONAL DEACON

working FULL TIME

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	
Base monetary remuneration (BMR) - INTERN or T. DEACON	25 997,03 \$	art. 2.3	
Board (B)	7 374,62 \$	art. 5.3	
Room (R)	8 730,82 \$	art. 4.3	
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	2 015,00 \$		
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	704,00 \$		
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	671,00 \$		
		971,19 \$	
		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)		INTERN or T. DEACON			NOTES
GROSS REMUNERATION	BMR	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35	\$1 256,35	\$1 083,21	\$1 083,21		see note 1
Taxable benefits given in KIND	BOARD	\$307,28		\$307,28		\$307,28		\$307,28			
	ROOM	\$363,78		\$363,78		\$363,78		\$363,78			
		\$1 927,41		\$1 927,41		\$1 927,41		\$1 754,27			
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Infos. on the tax deductions are from...	
FEDERAL level	Federal Income Tax (BMR + B)	\$1 563,63	\$89,10	\$1 563,63	\$38,36	\$1 563,63	\$38,36	\$1 390,49	\$69,19	tables	see note 2
	Employment Insurance (BMR + B + R)	\$1 927,41	\$25,25	\$1 927,41	\$25,25	\$1 927,41	\$25,25	\$1 754,27	\$22,06	tables or premium rate	see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 647,58	\$99,58	\$1 592,96	\$104,37	\$1 591,58	\$104,18	\$1 430,95	\$81,92	tables	see note 4
	QPP (BMR + B + Tax. Ben.)	\$1 647,58	\$96,11	\$1 592,96	\$92,62	\$1 591,58	\$0,00	\$1 430,95	\$82,25	tables or rate	see note 5
	QPIP (BMR + B + R)	\$1 927,41	\$9,52	\$1 927,41	\$9,52	\$1 927,41	\$9,52	\$1 754,27	\$8,67	tables or premium rate	see note 6
			\$319,56		\$270,12		\$177,31		\$264,08		
NET REMUNERATION			\$936,79		\$986,23		\$1 079,04		\$819,13		



GUIDE for payroll of a DIOCESAN PRIEST, an INTERN or a TRANSITIONAL DEACON

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	
Base monetary remuneration (BMR) - INTERN or T. DEACON	25 997,03 \$	art. 2.3	
Board (B)	7 374,62 \$	art. 5.3	
Room (R)	8 730,82 \$	art. 4.3	
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	2 015,00 \$		
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	704,00 \$		
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	671,00 \$		
		971,19 \$	
		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)		INTERN or T. DEACON			NOTES
GROSS REMUNERATION	BMR	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70	\$2 512,70	\$2 166,42	\$2 166,42		see note 1
Taxable benefits given in KIND	BOARD	\$614,55		\$614,55		\$614,55		\$614,55			
	ROOM	\$727,57		\$727,57		\$727,57		\$727,57			
		\$3 854,82		\$3 854,82		\$3 854,82		\$3 508,54		Infos. on the tax deductions are from...	
TAX DEDUCTIONS		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS		
FEDERAL level	Federal Income Tax (BMR + B)	\$3 127,25	\$180,95	\$3 127,25	\$76,71	\$3 127,25	\$76,71	\$2 780,97	\$138,38	tables	see note 2
	Employment Insurance (BMR + B + R)	\$3 854,82	\$50,50	\$3 854,82	\$50,50	\$3 854,82	\$50,50	\$3 508,54	\$45,42	tables or premium rate	see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$3 295,17	\$223,89	\$3 185,92	\$208,75	\$3 183,17	\$208,75	\$2 861,90	\$163,84	tables	see note 4
	QPP (BMR + B + Tax. Ben.)	\$3 295,17	\$192,22	\$3 185,92	\$185,23	\$3 183,17	\$0,00	\$2 861,90	\$164,50	tables or rate	see note 5
	QPIP (BMR + B + R)	\$3 854,82	\$19,04	\$3 854,82	\$19,04	\$3 854,82	\$19,04	\$3 508,54	\$17,33	tables or premium rate	see note 6
			\$666,60		\$540,23		\$355,00		\$529,47		
NET REMUNERATION			\$1 846,09		\$1 972,47		\$2 157,70		\$1 636,94		



Guide for payroll of a priest, an intern or a transitional deacon

Information for the EMPLOYER's contribution

			Effective rate for 2025 (EMPLOYER's share)
FEDERAL	Employment Insurance	the employer pays 1,4 times the amount that the employee pays	1,834%
PROVINCIAL	Québec Pension Plan (QPP)	the employer pays the same amount that the employee pays	6,40%
	Québec Parental Insurance Plan (QPIP)	the employer pays 1,4 times the amount that the employee pays	0,692%
	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%