

# **REMUNERATION OF PRIESTS and other provisions for ministry in 2018**

Policies of the archdiocese of Montreal

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#### Foreword

The decree *Presbyterorum Ordinis* of Vatican II reminded the people of God that priests deserve to receive an equitable remuneration, because "the labourer is worthy of his hire," (Lk 10:7) and "the Lord directed that those who preach the Gospel should have their living from the Gospel" (1 Cor 9:14).

The diocesan churches were also exhorted to organise proper medical insurance as well as assistance to priests who are sick, invalid or elderly.

The Council also said that the "faithful themselves--that is, those in whose behalf the priest labours--are truly obliged to see to it that they can provide what help is necessary for the honourable and worthy life of the priests."

These regulations for the remuneration of priests are an expression of the response of the diocese of Montreal to this call of the council. They demonstrate the pastoral concern of the Archbishop of Montreal for his presbyterium.

(Cf. Presbyter rum Ordinis, nos. 20 & 21)

# 1. General provisions

- 1.1. These policies are in effect as of January 1<sup>st</sup>, 2018, until December 31<sup>st</sup>, 2018. At the end of this period, the policies can be extended with or without amendments according to the judgement of the Archbishop.
- 1.2. These present policies modify those approved and promulgated by the Archbishop to this day.
- 1.3. Unless otherwise mentioned, the word "priest" as found in this document applies to bishops, priests, transitional deacons and interns who have received an appointment from the Archbishop to minister in the diocese of Montreal.
- 1.4. These regulations do not apply to permanent deacons, with two exceptions: the remuneration for occasional ministry as outlined in section 3, and the reimbursement for continuing education costs (section 9.5).
- 1.5. Priests ministering in a Church institution receive their remuneration from the institution they serve by virtue of their appointment from the Archbishop. Remuneration for a priest serving in any other institution (e.g. a hospital) is handled by the immediately employer.
- 1.6. The remuneration received by a priest ministering in a Church institution (e.g. parish, diocesan curia, or other function mentioned in the letter of appointment) is given for full-time ministry. Should the assigned ministry not be full-time, the actual remuneration is determined by using the base remuneration for this function and reducing it according to the designated proportion.
- 1.7. A priest appointed to more than one Church institution does not receive a greater remuneration than a priest appointed to only one Church institution. In the former case, one of the Church institutions bears the primary responsibility for the remuneration; the other Church institutions contribute to the remuneration expenses of the primary Church institution according to their designated portions.
- 1.8. Church institutions may not depart from these regulations. In particular:
  - No Church institution may, on its own initiative, increase the remuneration given to a priest, whether through a higher monetary remuneration or by means of additional or superior benefits.

- No Church institution may, on its own initiative, reduce the monetary remuneration given to a priest, or reduce or refuse to provide the benefits or other elements of said remuneration.
- 1.9. If difficulties of interpretation arise for articles presented in this policy, the Diocesan Commission for the Remuneration of Priests is responsible for clarifying their meaning, and if necessary, submitting its interpretation to the Archbishop for his approval.

#### 2. Base monetary remuneration<sup>1</sup>

- 2.1. The annual monetary remuneration for a priest (but not for an intern or transitional deacon) ministering in a Church institution is found in Appendix A.<sup>2</sup>
  - 2.1.1. A priest appointed for replacement ministry for less than one month in one or more Church institutions, received \$100 per work day (approximately 1/286 of the annual income). The priest is responsible to cover the cost of his room and board.
- 2.2. The monetary remuneration of a priest working in a non-Church institution (e.g. a hospital) is the salary received from that institution.
- 2.3. Interns and transitional deacons receive an annual monetary remuneration as indicated in Appendix A. The Church institution where the individual has been appointed is reimbursed this amount by the Diocesan Priesthood Guild.

<sup>&</sup>lt;sup>1</sup> The documents of the Church never use the secular terms "salary" and "benefits": the expression "remuneration" is always used instead. In this document, the word "salary" therefore refers only to the amount received from a secular employer (e.g. a hospital). That being said, when interacting with secular institutions (such as the different level of government for the preparation of income tax receipts), the "monetary remuneration" can be understood to be the equivalent of a salary.

<sup>&</sup>lt;sup>2</sup> To allow for greater flexibility, the base remuneration amount includes an amount is meant to offset motor vehicle expenses. By being included in the base monetary remuneration, rather than being set aside separately, it causes the amount to be part of taxable income. Priests without a car have the flexibility to use this amount for other forms of transportation (e.g. public transport) without having to justify the expense, and those with a car can claim the corresponding tax deductions for motor vehicle expenses. If the priest exceeds 8000 km in the exercise of his ministry, he may claim an additional amount from the Church institution, as described in article 8.1.2.

# 3. Monetary remuneration for occasional ministry

- 3.1. Payment for occasional ministry is disbursed by a Church institution requiring specific services from a priest not mandated to that Church institution. In the case of a person requesting services (e.g. funeral, baptism, wedding) and bringing their own priest not from the Church institution, the Church institution is required to inform them that they are responsible to disburse the required monetary remuneration themselves to the priest directly.
  - 3.1.1. As mass stipends are not regulated by this policy, none of the amounts listed for occasional ministry include mass stipends. The mass stipend of 5 \$ is remitted by the pastor to the celebrant priest.
  - 3.1.2. These amounts must be closely respected: any increase in specific payments should be avoided
  - 3.1.3. If a priest travels over 25 kilometres (includes return trip) from his residence to the place of ministry, he is paid for the extra mileage according to the amount found in Appendix A.
  - 3.1.4. In regards to payment for occasional ministry, a parish cluster ("unité pastorale") consisting of several parishes is considered as one parish.

# 3.2. Sunday ministry

- 3.2.1. Occasional Sunday Ministry (Saturday and/or Sunday) implies that the priest be available to provide all the pastoral care necessary, for example greeting before mass and being available for the sacrament of Reconciliation and celebrate mass. For this ministry priests are remunerated as follows:
  - Basic amount for one day (includes at least one celebration): \$25
  - Amount for each additional celebration on a same day: \$15
  - General amount for homily preparation: \$35

<ul> <li>basic amount f</li> </ul>	or one day, x 2:	o on Sunday, with prea \$50	aching:
	pration on the Sunday:	\$15	
Homily prepara	ation:	<u>\$35</u>	
	TOTAL:	\$100	

- 3.2.2. Priests whose services are required solely for preaching ministry are remunerated as follows:
  - Basic amount for homily preparation: \$35
  - Amount for each homily delivered: \$15

#### 3.3. Weekday masses

3.3.1. Priests whose services are required for a weekday mass receive \$25. This amount includes preaching.

#### 3.4. Preaching at a retreat or mission

- 3.4.1. Remuneration for directing a retreat or mission is \$150 per day and \$75 for part of a day. This ministry normally includes hearing confessions and availability for advice and consultation.
- 3.4.2. Sunday preaching by organizations recognized by the diocese is treated as Sunday ministry; remuneration for a priest providing this service is already outlined in 3.2.2. of these regulations.

#### 3.5. Baptism, marriages, confessions, funerals

3.5.1. Any priest whose services are required for a celebration will be remunerated by the Ecclesial institution in the following way: for a celebration of reconciliation he will receive the sum of \$ 40; for a baptism he will receive the sum of \$ 70; for funeral he will receive the sum of \$ 100; for a wedding he will receive the sum of \$ 200. By this remuneration, it is expected that the priest will ensure all the pastoral care necessary in each situation. For a baptism, he undertakes the necessary preparations and

presides at the celebration. For a wedding, he undertakes the premarital inquiry, the rehearsal, others necessary preparations and presides the celebration. Lastly, for funerals, the priest meets the family, makes a visit to the funeral home and accompanies the family to the cemetery, if it is wished, and presides at the celebration.

Each parish sets the rates for weddings and funerals and collects the money of the faithful who require these services and it is his responsibility to ensure the remuneration of the priest in accordance with the amounts determined in this paragraph.

Keep in mind that there is never a charge to the family for the celebration of baptism.

3.5.2. It is hoped that priests from the same sector will assist each other for the sacrament of Reconciliation without honoraria.

# 4. Room

- 4.1. A Church institution is obliged to offer lodging to the priests ministering there such that they enjoy suitable living conditions. The typical solution is to offer these suitable living conditions in a residence belonging to the institution (e.g. a rectory) or by renting a residence. A priest ministering for more than one Church institution is normally lodged in a residence offered by one of them.
  - 4.1.1. <u>Special note regarding rectories</u>: As religious buildings, rectories typically benefit from a special civic zoning. A parish rectory exists for hosting religious activities and for the residence of priests. In order to preserve its status as a rectory, it must be used mainly for these purposes. Renting out a rectory, in whole or in part, to non-priests or to non-religious organizations, may provoke a change in this status; the rectory would therefore lose its tax exemption. According to article 26(a) of the Fabrique Act, a fabrique may not rent the rectory, not even for residential purposes, without the prior approval of the Archbishop.
  - 4.1.2. <u>Special note regarding appointments to parishes</u>: An appointment as pastor or curate includes the duty to live within the parish designated in the appointment. A priest appointed to more than one parish is required to live in one of them. A priest who decides to live elsewhere must receive prior permission from the Ordinary.
- 4.2. "Suitable living conditions" include, but are not limited to:
  - the use of a residence which is well-maintained, furnished, secure, shared only with other priests or interns, and with limited access for parishioners (including wardens), volunteers, employees, or other members of the public;
  - in this residence, a private bedroom and, if possible, a private bathroom and sitting room;
  - in this residence, common areas to prepare and eat meals, and a common area for prayer and community life;
  - the residence must be clean and well-maintained, without vermin or mould;
  - the heating must be controllable by the residents, and there must be hot and cold running potable water;
  - bedding must be included;
  - a parking space must be available;
  - there must be access to a telephone for making local calls;

• the following domestic services are provided: cleaning and laundry.

If the Church institution cannot offer suitable lodging, the priest is offered lodging in another Church institution chosen in agreement with the Ordinary.

- 4.3. The fair market value of lodging in a Church institution is set at the amount found in Appendix A. Any request to deviate from this amount must first be submitted to the Archbishop via the Diocesan Commission for the Remuneration of Priests.
- 4.4. For income tax purposes, the Church institution adds to the pay stub a revenue equivalent to the fair market value of the lodging for the pay period, pro-rated for the percentage of ministry for that Church institution (e.g. a priest working half-time in a parish would have half the regular fair market value for the pay period added to the pay stub revenue).
- 4.5. For income tax purposes, the Church institution deducts from the total revenue found on the pay stub an amount equal to the fair market value of the lodging for the pay period. If that institution does not offer complete domestic services, this amount is reduced by 40%.
- 4.6. Certain priests choose to maintain a private residence apart from the residence offered by the Church institution of the pastoral mandate. Some of these priests even choose to make this their primary residence. Such a choice does not, however, entitle the priest to any special monetary compensation without the prior agreement of the Ordinary in consultation with the Diocesan Commission for the Remuneration of Priests.
- 4.7. Each priest not ministering in a Church institution preserves the right to live in a Church institution residence. Such a priest contributes to the expenses of the residence according to the fair market value of the lodging (reduced by 40% if complete domestic services are not offered).
- 4.8. If a priest ministering in a Church institution has to move in order to live in the residence offered by the institution, the institution must help the priest with his moving costs, up to an amount of \$150.

# 5. Board

- 5.1. A Church institution is required to provide board to the priests at its service. It must offer this service to the priest or, if the service is not offered, give him the amount indicated in article 5.3 of appendix A in order that he can provide for his own meals.
- 5.2. Board includes:
  - food
  - domestic services for the purchase of food;
  - domestic services for the preparation of the meals served at the residence.
- 5.3. The fair market value of the board offered by a Church institution is set at the amount found in Appendix A. Any request to deviate from this amount must first be submitted to the Archbishop via the Diocesan Commission for the Remuneration of Priests.
- 5.4. For income tax purposes, the Church institution adds to the pay stub a revenue equivalent to the fair market value of the board for the pay period, pro-rated for the percentage of ministry for that Church institution (e.g. a priest working half-time in a parish would have half the regular fair market value for the pay period added to the pay stub).
- 5.5. For income tax purposes, the Church institution deducts from the pay stub an amount equal to the fair market value of the board for the pay period. If that institution does not offer complete domestic services, this amount is reduced by 40%.
  - 5.5.1. In the event of an authorized absence of at least 2 weeks, the Church institution must reimburse the priest for an amount equivalent to 60% of the fair market value of the board for the duration of the absence.<sup>3</sup>
- 5.6. Should a priest choose to maintain a private residence rather than live in one offered by a Church institution, he does not receive any monetary compensation for his board without the prior agreement of the Ordinary in consultation with the Diocesan Commission for the Remuneration of Priests.

<sup>&</sup>lt;sup>3</sup> See also interpretation 2 in appendix B.

- 5.7. In cases where a priest lives in a Church institution residence without having a mandate for ministry there, he contributes to the board expenses according to the fair market value stated above (and with the requisite reductions should complete domestic services not be provided, as well as in the case of an absence for 2 weeks or more).
- 5.8. The seminarians completing their training program called "Pastoral Year" are not remunerated. However the parish will receive the same amount which is paid to the Grand Seminary for board. It will be the "Oeuvre des Vocations du diocèse de Montréal", for a francophone seminarian, or the "Diocesan Priest Guild" for an anglophone seminarian, who will pay this amount to the parish where these seminarians reside.

# 6. Group insurance

- 6.1. Participation in the group insurance plan for the clergy of the diocese of Montreal is obligatory for all priests. Participation must begin within a month following ordination, incardination, acceptance "ad experimentum" by the diocese, or following the receipt of a pastoral mandate.
  - 6.1.1. A priest who is already part of another group insurance plan of equal or better value is not required to be a member of the group insurance for clergy of the diocese of Montreal. He must, however, provide proof of his membership in the other plan.<sup>4</sup>
  - 6.1.2. For a priest who does not fulfil the conditions to be eligible for Health Insurance Plan of Quebec and who is not covered by a private insurance, the ecclesial institution which employs him is responsible to pay the expenses of an insurance policy equivalent to that of priests working in an ecclesial institution by nomination of the bishop. The premium required by the insurance is shared between the priest and the ecclesial institution in the same proportion as other priests of the diocese.
- 6.2. A priest who has received an appointment to minister in a Church institution and who is unable to work for reasons of sickness or accident continues to receive his remuneration from this institution for the first twenty-eight (28) days following his incapacitation.
- 6.3. The annual premium for the group insurance plan of the clergy of the diocese of Montreal is divided between the priest and the Church institution, unless the priest is at the service of a non-Church institution, in which case he pays both parts of the premium. The exact amounts, which vary depending on the age of the priest, may be found in Appendix A.
- 6.4. A Church institution being ministered to by a religious priest pays the amount usually allocated for the group insurance to the religious community of that priest, so that the religious community will therefore not hold the Church institution responsible in case of illness.

<sup>&</sup>lt;sup>4</sup> See also interpretation 3 in appendix B.

#### 7. Supplemental pension plan

- 7.1. Participation in the supplemental pension plan for the priests of Montreal is obligatory for all transitional deacons and priests incardinated in the diocese of Montreal. Participation begins on January 1<sup>st</sup> of the year following ordination or incardination in the diocese.
  - 7.1.1. Priests from other dioceses as well as religious priests ministering in the diocese of Montreal by virtue of a mandate from the Archbishop are members of the pension plan of their respective diocese or religious community.
  - 7.1.2. A priest without a pension plan (diocesan or other) is personally responsible to save the money necessary for his retirement (for example, by means of an RRSP).
- 7.2. For priests who, according to the terms of the pension plan, still contribute to the plan, the required premium is found in Appendix A.
- 7.3. Should a priest be ministering to a Church institution, the institution pays a portion of his pension plan premium. The exact amount may be found in Appendix A.
  - 7.3.1. In cases covered by article 7.1.2., this amount is given directly to the priest for deposit in his RRSP (or other savings vehicle).

# 8. Expenses

#### 8.1. Motor vehicle and other travelling expenses

- 8.1.1. A priest with an automobile is required to use it for the sake of his ministry.
- 8.1.2. When a priest must travel more than 8000 kilometres in a year for the sake of his ministry, the Church institution which he serves reimburses the priest for the extra kilometres according to the amount in Appendix A. The priest must first present a detailed account of the additional mileage to the Diocesan Commission for the Remuneration of Priests, which then authorizes him to present it to the Church institution for reimbursement.
- 8.1.3. No other motor vehicle expense is reimbursed, including parking. Priests are therefore encouraged to keep track of their motor vehicle expenses and their mileage, so as to receive the appropriate income tax deduction.
- 8.1.4. A priest who is required to travel outside of Montreal by means of a common carrier (plane, train, bus) is not reimbursed by his Church institution of ministry without the prior agreement of the Diocesan Commission for the Remuneration of Priests. Prior agreement must also be obtained for other travel expenses (e.g. hotel, food and beverages). Priests are therefore encouraged to keep track of any travel expenses, so as to receive the appropriate income tax deduction where applicable.
- 8.1.5. A priest who does not live in the residence provided by the Church institution of his ministry is not reimbursed for travelling expenses between his residence and his place of ministry.

#### 8.2. Cellular phone

- 8.2.1. A priest with a cellular phone is required to use it for the sake of his ministry. He uses it to make phone calls, and (in case of pastoral emergency) to receive phone calls.
- 8.2.2. A priest is never reimbursed for the cost of a cellular phone without the prior agreement of the Diocesan Commission for the Remuneration of Priests. Priests are therefore encouraged to keep track of any cellular phone expenses, so as to receive the appropriate income tax deduction where applicable.

# 8.3. Specialized studies

8.3.1. A priest studying by virtue of an appointment received from the Archbishop received his remuneration from the Office for Pastoral Personnel, according to the percentage of his time devoted to his studies. Tuition fees are also covered by the Office for Pastoral Personnel.

# 9. Periods of rest and renewal

# 9.1. <u>Availability for ministry</u>

9.1.1. Given that priesthood is a vocation and not a job, a priest is considered available for ministry at all times and particularly in cases of emergency, unless his health or other special circumstances prevent it, and apart from the situations mentioned in this overall section.

# 9.2. <u>Weekly period of rest (i.e. day off)</u>

9.2.1. To allow a priest to keep a healthy balance in his life, a priest who has not taken a period of vacation or of retreat within the week has the right to take 36 consecutive hours for rest, during which he is considered not available for ministry.

# 9.3. Annual period of rest (i.e. vacation)

- 9.3.1. A priest has the right to 31 days per year during which he is considered not available for ministry. He continues to receive his regular remuneration during those 31 days.
- 9.3.2. The priest may choose to take the 31 days all at once or in blocks of time.
- 9.3.3. Vacation days are not cumulative. If a priest leaves his assigned ministry without having taken his annual period of rest, the Church institution must compensate this time at a rate of 2% for each 7 days of time not taken.
- 9.3.4. A priest 65 years of age or older is entitled to take up to 28 additional days of rest. He is not remunerated during this time. He may take these days all at once or in blocks of time.<sup>5</sup>

# 9.4. Annual retreat

9.4.1. A priest has the right to take 5 consecutive days per year for his annual retreat, during which he is considered not available for ministry.

<sup>&</sup>lt;sup>5</sup> See also interpretations 1 & 2 in appendix B.

9.4.2. A priest on retreat continues to receive his regular remuneration. The Church institution covers 60% of the cost of the retreat (registration and lodging only); the priest covers the other 40%.

#### 9.5. <u>Continuing education</u>

- 9.5.1. Priests and permanent deacons are responsible for their own continuing education. They may take up to 5 days per year to participate in continuing education sessions either organized or recognized by the diocese.
- 9.5.2. The cost of a continuing education session is shared equally between the Church institution, the diocese, and the cleric this is, one-third (1/3) is paid by each party.

#### 9.6. Pastoral renewal period

- 9.6.1. A priest intending to apply for a recognized pastoral renewal period must obtain prior agreement from the diocese concerning the cost sharing for this renewal period.
- 9.6.2. The Church institution will continue to provide the remuneration of the priest during his absence, as well as cover the cost of replacement ministry, in accordance with diocesan policies.

# 9.7. Sabbaticals

- 9.7.1. The program chosen for a priestly sabbatical must first be agreed upon by the Office for Pastoral Personnel and the priest, who is then named to a sabbatical period by the Archbishop.
- 9.7.2. The cost of the priest's base monetary remuneration, lodging and board during a sabbatical time are shared equally by the priest, his Church institution of ministry and the diocese. Any other elements of remuneration are not affected.
- 9.7.3. Costs related to the "study" portion of the program (school fees and transport) are shared in the same way as the elements of remuneration (see 9.7.2.).
- 9.7.4. If a priest ends a pastoral mandate immediately prior to entering a sabbatical period, or during a sabbatical period, a special agreement must be made with the Office for Pastoral Personnel for cost sharing.

- 9.7.5. Costs related to replacement ministry during a sabbatical period are covered by the Church institution of ministry.
- 9.7.6. All other expenses incurred during a sabbatical period are paid by the priest.

# 10. Montreal clergy community fund

- 10.1. The Montreal Clergy Community Fund receives contributions for support of the diocesan church: its goal is to assist the secular priests of the diocese of Montreal by responding to various needs not provided for elsewhere. The following are considered secular priests of the diocese of Montreal:
  - priests incardinated in Montreal and ministering within the diocese;
  - priests incardinated in Montreal and ministering outside of the diocese;
  - priests not incardinated in Montreal but ministering according to an appointment from the Ordinary.
- 10.2. The Board of Directors of the Montreal Clergy Community Fund and the Presbyteral Council make recommendations to the Archbishop regarding the amounts to be contributed by each Fund member.

# 11. Diocesan Commission for the Remuneration of Priests

# 11.1. Purpose

The Diocesan Commission for the Remuneration of Priests is a permanent body with the following objects:

- i. To periodically review and adjust the diocesan policies related to the remuneration of the priests incardinated and/or ministering in the diocese of Montreal and to make recommendations to the Archbishop to this end (or to the diocesan Administrator, or any other person legitimately designated by the competent authority of the Roman Catholic Church to govern the diocese of Montreal);
- ii. To suggest solutions for situations which are otherwise unforeseen or unclear;
- iii. To receive suggestions from any interested person or organization.

#### 11.2. Relation with the Archbishop

The Diocesan Commission for the Remuneration of Priests reports to the Archbishop (or the Administrator). It is he who makes the final decisions on policies which affect the remuneration of priests; these decisions are then promulgated and published on the diocesan web site.

#### 11.3. Membership

#### 11.3.1. Nomination

The Diocesan Commission for the Remuneration of Priests is composed of nine (9) members named by the Archbishop, who also designates who from among them will function as President and as Secretary. These members are: three (3) lay persons with experience in management or human resources; one (1) permanent deacon incardinated in the diocese of Montreal; and five (5) priests, one of whom is Anglophone, with responsibilities on either a local or diocesan level.

#### 11.3.2. Consultation of future members

Should a person be invited by the Archbishop to become part of the Commission, the Secretary informs the individual of the regulations of the Commission and transmits to the Archbishop the response of the candidate.

#### 11.3.3. Duration of mandate

The term of office as a member of the Commission is three (3) years, renewable once. One third of the members are replaced (or have their mandate renewed) each year.

#### 11.3.4. Absence from meetings

Members who miss three (3) consecutive meetings of the Commission without providing just cause are automatically replaced.

#### 11.4. President

#### 11.4.1. <u>Duties</u>

The duties of the President are: chair meetings of the Commission, prepare the agenda with the Secretary, cast a deciding vote in the case of a tie, and represent the Commission in general.

#### 11.4.2. Absence

Should the President be absent, the members present elect a chairman for that meeting.

#### 11.5. Secretary

The duties of the Secretary are:

- prepare the agenda along with the President;
- inform the members of an upcoming meeting;
- handle correspondence;
- prepare the minutes and other documents related to the meetings;
- keep the archives of the Commission;
- establish contact between the members of the Commission and all other persons external to it.

#### 11.6. Meetings

The President decides when meetings are to be called and the Secretary transmits the summons to the members.

# 11.7. <u>Quorum</u>

The quorum required to make decisions concerning the remuneration of priests is five (5) members.

#### 11.8. Minutes of meeting

The minutes of meeting are the property of the Commission; they are not released without the authorization of the Archbishop (or the Administrator).

# **APPENDIX A: 2017 REMUNERATION AMOUNTS**

Article reference	Description	Amount
2.1	Base remuneration (priests)	\$ 26 009,47
2.3	Base remuneration (interns and transitional deacons)	\$ 22 425,65
3.1.3	Amount per extra kilometre over 25	\$ 0,48
4.3	Amount for room	\$ 7 494,48
5.3	Amount for board	\$ 5 966,32
6.3	Group insurance – member amount for under 65	\$ 701,00
6.3	Group insurance – institution amount for under 65	\$ 1 402,00
6.3	Group insurance – member amount for 65+	\$ 181,00
6.3	Group insurance – institution amount for 65+	\$ 363,00
7.2	Pension plan – total premium	\$ 2 625,00
7.3	Pension plan – amount of premium covered by institution	\$ 1 725,00
8.1.2	Amount per extra kilometre over 8000	\$ 0,48

#### **APPENDIX B: INTERPRETATIONS**

The following are official interpretations of the regulations, as approved by the Diocesan Commission for the Remuneration of priests.

#### 1. Article 9.3.4.

Q: According to article 9.3.4. of the regulations for the remuneration of priests, a priest who takes a supplementary period of rest "is not remunerated during this time". Does this priest nevertheless receive the amounts for room and board?

R. No. These amounts are part of his remuneration, and the priest "is not remunerated during this time". This article applies only to priests aged 65 and older. The intention is that a priest who wishes to take this supplementary period of rest should be able to finance it with his government pension.

# 2. Article 5.5.1. and article 9.3.4.

Q: According to article 5.5.1. of the regulations for the remuneration of priests, "In the event of an authorized absence of at least 2 weeks, the Church institution must reimburse the priest for an amount equivalent to 60% of the fair market value of the board for the duration of the absence." Is the supplementary period of rest considered as an "authorized absence"?

R: In general, yes. The priest must, of course, negotiate with his superior to determine the exact dates for his absence (as with regular vacation times), but once this has been determined the absence is considered "authorized". If the absence for a supplementary period of rest is at least 2 consecutive weeks, the priest receives the amount foreseen in article 5.5.1.

# 3. Article 6.1.1.

Q: If a priest is part of another group insurance program, and therefore is exempt from participation in the diocesan program, can he nevertheless claim the amount normally contributed to the diocesan program by the Church institution as an amount to be added to his base remuneration?

R: No. The priest is being offered a taxable benefit (the group insurance), which is offered in kind and not in cash. If he refuses that taxable benefit he refuses it entirely, and is therefore not entitled to a cash alternative.