



ARCHDIOCESE OF BOSTON  
66 BROOKS DRIVE  
BRAINTREE, MASSACHUSETTS 02184-3839

May 16, 2023

Dear Father:

Enclosed with this letter is the Remuneration Policy FY2024 for active priests assigned in the Archdiocese of Boston. Kindly note that the policy, enclosed with this letter, applies to incardinated priests and religious order priests serving in assignments by the Archbishop to parishes or archdiocesan institutions within the Archdiocese of Boston. It does not apply to senior priests, priests on health leave, or other priests of the Archdiocese who receive stipends and benefits from the Clergy Trust or other funds.

I encourage you to read the enclosed document in detail and save it for future reference. Remuneration payment schedules attached to the enclosed policy indicate the approved remuneration according to year of ordination for Archdiocesan priests participating in Social Security and for religious order priests in Archdiocesan assignments. All priests are encouraged to enroll in Social Security. Not participating in Social Security may prevent a priest from accumulating 40 quarters which is needed to qualify for Medicare A & B at age 65, thereby creating an increased burden on the Clergy Funds.

*Effective July 1, 2023*, the base stipend for an Archdiocesan priest for fiscal year 2024 is \$32,630 and the base stipend for a religious order priest in an Archdiocesan assignment is \$30,011, reflecting a 4.15% increase, based on the RCAB Cost of Living Adjustment (COLA) and the Boston Consumer Price Index for Workers data. The Professional Allotment also increased to \$6,343 for Archdiocesan priests and increased to \$5,077 for Religious Order priests based on the 4.15% COLA. The annual assessment for priest health and dental benefits for fiscal year 2024 will increase to \$21,852 per year.

Each year we try to clarify various sections within the policy to address questions that arise. The changes this year include:

- In the Introduction section, the bonus for Christmas or Easter is not to exceed 5% of a priest's annual stipend.
- With regards to a priest's days off, it is to start after their morning responsibilities are completed.

My thanks to Deacon Glenn Smith who works on this policy throughout the year to keep it updated in a way that is helpful to all of us.

If you have any questions regarding the policy, please do not hesitate to contact me.

Fraternally yours in the Lord,

Reverend Robert Blaney  
Secretary for Ministerial Personnel and  
Director of Clergy Personnel Office

# ARCHDIOCESE OF BOSTON REMUNERATION AND BENEFITS POLICY FOR BOSTON AND OTHER DIOCESAN PRIESTS

## Introduction

The remuneration and benefits below are standard for any priest of the Archdiocese of Boston and any priest from another (Arch) diocese who is assigned by the Archbishop of Boston to an assignment within the Archdiocese. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits are not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

### **Please note the following Archdiocesan policies:**

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasions of baptisms, marriages, and funerals. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop which are to be returned to the Pastoral Center or other agency in accord with his instructions,
  - b. The \$10 stipend for a Mass which belongs to the celebrant. As stated in the IRS *Audit Guidelines for Ministers*, stipends paid to the celebrant for masses should be reported as income and thus processed through payroll; (see #3 below)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day up to a maximum of three. When pastoral necessity requires a priest to celebrate more than one Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood – *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest's annual stipend payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be made in the context of the parishes' ability to do so. Funds for any bonuses may not be taken from the Christmas or Easter collections, which belong to the Clergy Trust (aka Clergy Funds or Clergy Health & Retirement Trust) but may be drawn from parish/institution funds. All bonuses should be paid through payroll, documented in parish/institution records, and reported in gross income, as stated clearly in the IRS *Audit Guidelines for Ministers.*

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest and not of the parish/institution/agency to which he is assigned.
6. Parishes are on a common pay period for all priests assigned to a parish. Remuneration for priests is paid in arrears. If a priest is paid monthly the parish where the priest was assigned as of the last day of the month is responsible to pay the priest for that month. Both the current parish and the former parish where the priest was assigned should review to ensure the appropriate amount is paid by the respective parishes during the transition.

If a priest is paid bi-weekly, the parish where the priest is assigned at the end of the pay period is responsible to pay the priest for that pay period. The previous parish and the new parish shall communicate with each other on the payroll transition to ensure the payroll is accurate. A priest remuneration payment can be paid on a bi-weekly or monthly basis. A priest remuneration payment can be paid on a bi-weekly or a monthly basis.

The above policies are those followed for all audits of parishes, institutions, and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any individual priest.

## TAXABLE INCOME

### Remuneration

#### 1. **Base Stipend:**

The base stipend for an Archdiocesan priest for fiscal year 2024 is \$32,630 effective July 1, 2023. This is a 4.15% increase based on the COLA (cost of living adjustment) methodology. For details related to the COLA please see the Appendix.

#### 2. **Professional Allotment:**

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$6,090 professional allotment portion of the Archdiocesan priest's remuneration.

#### 3. **Seniority Increment:**

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### 4. Newly Ordained Priests:

Priest that are ordained during this fiscal year will be paid using the Remuneration Schedule in effect for the first year of ordination listed on the schedule.

### 5. Senior Priests:

When a senior priest of the Archdiocese of Boston is officially assigned by the Archbishop, the receiving parish or agency is to pay the priest for the difference of what he would be making as an active priest (based on his year of ordination) less his senior priest stipend (\$1,581.41/month). The parish or agency is not responsible for the senior priest's medical insurance.

### 6. Guidance on Offerings to Visiting Priests:

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. The suggested offering is \$100 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to hear confessions. The suggested offering is a range of \$50-\$100 and would be considered taxable income.

### **Please Note:**

All priests are to enroll in Social Security. Not participating in Social Security may prevent a priest from accumulating 40 quarters which is needed to qualify for Medicare A & B at age 65 and therefore place an increased burden on the Clergy Trust.

Enrolled priests pay the total 15.3 percent Social Security tax on their income. The remuneration includes a supplement to assist with Social Security cost, and it is included as part of the base stipend since it is taxable for both Federal Income and Social Security taxes. There is a separate "Archdiocesan Priest Remuneration Payment Schedule" for priests "not participating in the Social Security Program." Remuneration for incardinated priests that do not participate in Social Security is reduced by 25 percent. To obtain a copy of this payment schedule for priests not participating in the Social Security Program contact the Episcopal Vicar for Clergy.

Each priest is to notify the parish or institution to which he is assigned as to whether he is part of the Social Security program. In turn, pastors/administrators/supervisors are to notify the Executive Director of the Clergy Trust in writing of all priests not participating in the Social Security Program. Each parish/institution will send Clergy Trust the 25% difference to assist with the greatly increased cost of health care needs for priests not eligible for Medicare.

### **Automobile Insurance**

The parish or institution to which a priest is assigned will pay the first \$800 annually to assist with the auto insurance for the priest. The priest is responsible to pay the remaining balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

A priest who is assigned to a parish or Archdiocesan institution in one of the following areas designated by the Commonwealth of Massachusetts as a high insurance area - Boston, Brockton, Chelsea, Everett, Lawrence, Lowell, Lynn, Revere and Somerville - and pays \$1,500 or more annually, may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

<b>Annual Insurance Premium</b>	<b>Portion of Premium Paid by Parish or Institution</b>
From \$0 to \$1,500	\$800 paid by parish/institution
From \$1,501 to \$1,600	\$900 paid by parish/institution
From \$1,601 to \$1,700	\$1,000 paid by parish/institution
From \$1,701 to \$1,800	\$1,100 paid by parish/institution
From \$1,801 to \$1,900	\$1,200 paid by parish/institution
From \$1,901 to \$2,000	\$1,300 paid by parish/institution
From \$2,001 to \$2,100	\$1,400 paid by parish/institution
From \$2,101 and over	\$1,500 paid by parish/institution

This compensation for auto insurance is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email [Joseph\\_McEnness@rcab.org](mailto:Joseph_McEnness@rcab.org).

### **Room and Board**

The parish or institution to which the priest is assigned provides room and board. The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually and is taxable to the individual priest for Social Security purposes only.

### **Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted. The pastor/administrator of a parish should develop a meal policy and distribute to the priests living in the rectory.

### **Moving Expenses at the Time of Transfer**

The receiving parish is responsible to assist with the moving expenses up to a maximum of \$800. This reimbursement for moving expenses is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year. Assistance with moving expenses is considered taxable income by the IRS. For a priest moving to a seminary, the seminary pays for his moving expenses. For a priest going on Lend Lease, the receiving institution pays for his moving expenses. Retiring priests pay for their own moving costs unless the parish assists as a token of gratitude.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### NON-TAXABLE INCOME/BENEFITS

#### **Retreat**

The parish or institution to which a priest is assigned will pay up to \$950 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or Archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next, if not used. Each diocesan priest is to make a spiritual retreat every year. Priests should inform the Vicar General/Moderator of the Curia of their annual retreat..

#### **Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s).

#### **Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, an annual retreat and continuing education. This expectation is outlined in the documents *Pastores Dabo Vobis* and the *Basic Plan for the Ongoing Formation of Priests* by the United States Bishops. Part of the \$6,000 professional allotment is to help priests cover the cost of continuing education. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

Those in the first 5 years of their priesthood are expected to participate in the Cardinal's program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned.

#### **Resources for Parish Ministry**

It is expected that all priests assigned to parishes will be given the necessary tools for ministry. This includes a cell phone and monthly service fees, office, computer, and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe keeping.

When a priest is reassigned these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

#### **Days Off**

Priests may take up to two days off per week. The priest may start his time off after his morning responsibilities are completed.

#### **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused, nor can it be paid out if unused — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2.*

If a priest expects to be away from his assignment for more than 28 consecutive days, the priest must seek permission from his Regional Bishop/Episcopal Vicar prior to his absence.

#### **Clergy Benefits**

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

The parish or institution to which a priest is assigned pays the Clergy Trust benefits assessment which includes medical, dental, and other benefits. The annual assessment for fiscal year 2024 will increase to \$21,852, which reflects the same overall fiscal year 2024 Remuneration Policy increase of 4.15%.

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will either receive medical insurance from his employer, or the employer or the priest himself will pay the Clergy Trust benefits assessment.

Parish priests are eligible for Medicare at age 65 and should enroll in Medicare. For a priest working in a parish or who recently transferred to a parish with less than 20 employees, Medicare A & B then becomes the Primary insurance for medical expenses. Clergy Trust Tufts Health Plan becomes the Secondary insurance which will cover all other approved medical expenses and prescriptions beyond Medicare.

The parish or institution to which an active priest at age 65 qualifies for Medicare, based on the number of employees, pays the Clergy Trust benefits assessment minus the monthly cost of Medicare part B for the priest. The parish or institution reimburses the priest for the Medicare Part B payment.

Non-incardinated diocesan priests assigned by the Archbishop of Boston to an archdiocesan assignment may be insured through the priest's home diocese with the parish or archdiocesan institution to which he is assigned reimbursing the home diocese for the actual cost (the annual approved amount as stated above), or, if such coverage is not available, may, if approved, be insured through the lay-employee health plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the premium. Religious priests are provided for in the section of policy pertaining to them.

The parish or Archdiocesan institution is responsible for paying the entire amount of both monthly premiums for non-incardinated diocesan priests assigned by the Archbishop of Boston to an Archdiocesan assignment that are on the lay employee health and dental plan of the Archdiocese of Boston. The parish or Archdiocesan institution is responsible to reimburse the priest for the first \$750 in deductibles and/or coinsurance costs under the Blue Cross Plan. The priest is responsible for deductibles and/or coinsurance costs above the \$750 under the Blue Cross Plan.

### **Retirement Funding**

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will make an annual contribution of \$7,200 to the Clergy Trust, either through his employer or by himself directly, unless he is enrolled in a retirement or pension plan through that institution and, as a result, will not be eligible for retirement benefits from the Clergy Trust. Examples of such retirement or pension plans are priests who qualify for retirement benefits because of service as chaplain for: active duty military, VA Hospitals, state prisons, general hospitals or universities.

Incardinated priests assigned to locations within the Archdiocese are eligible to participate in the RCAB 401(k) Plan. Each eligible priest who makes contributions (either through Roth or pre-tax deferrals) will receive a matching employer contribution in an amount equal to 100% of the first 3% of compensation contributed, plus 50% of the next 2% of compensation contributed. To receive the full 4.0% employer contribution, the eligible priest must contribute at least 5.0% of his own eligible compensation to the 401(k) Plan effective January. All wages (priest stipend, Mass stipends, bonuses, etc.) are considered 401(k)-eligible. Imputed income and non-taxable reimbursements are not considered eligible wages. Because all eligible priests are being encouraged to contribute this minimum amount, ***for budget purposes, an amount of 4.15% of payroll wages should be used for the 401(k)-retirement plan.*** The employer contribution amounts will be reviewed annually. See appendices for examples of contribution levels for the 401(k) plan. Information regarding priest participation is available on the Catholic Benefits website at: [catholicbenefits.org/401k/401k.htm](http://catholicbenefits.org/401k/401k.htm) and then select [RCAB 401\(k\) Plan Priest Highlights](#).

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### Personal Property Insurance

A priest of the Archdiocese of Boston serving in an assignment within the Archdiocese is provided \$20,000 of personal effects insurance through the Archdiocese (at no cost to the priest). All individual personal items valued at \$1,500 or more should be inventoried and sent to the RCAB Risk Management Department. Please contact the RCAB Risk Management Department for further details.

## ADDITIONAL PERSONNEL REQUIREMENTS

### Form I-9 Requirements

All persons providing services in exchange for wages or other compensation at any RCAB location (Parish, Shrine, Worship site, School, Hospital, Apostolate, Seminary or Pastoral Center) must comply with federal law using the Form I-9 process to verify both identity and employment eligibility. There is no exception for priests. If the Form I-9 process shows that the person is not in fact authorized to work, then the person may not work or provide services in exchange for compensation or hospitality. All persons in the United States enjoy freedom of worship, and a priest who lacks employment authorization is still free to say Mass as an act of worship. He is not, however free to provide religious services in exchange for compensation. Thus, a nonwork-eligible priest should not receive any stipend or have any appearance of employment such as an office or set schedule of duties.

Priests who are receiving compensation for religious services provided must have a Form I-9 completed on or before the first date of employment, just as is done for any other employee. The I-9 process is done by the parish /location of ministry and not by Clergy Personnel..

The following resources are recommended for completing the Form I-9 form:

The handbook for employers: <https://www.uscis.gov/i-9-central/handbook-employers-m-274>

The most current Form I-9 and instructions: <https://www.uscis.gov/i-9>

### R-1 Religious Workers & Sponsorship Requirements

For priests that are not U.S. Citizens nor are Permanent Residents, a common form of temporary work status will be that of an R-1 Visa.

Pastors and other RCAB agency/location heads that are seeking to employ a priest or deacon who might require temporary work status, should make a formal request to the Archdiocese's Secretariat for Ministerial Personnel. The Secretariat is responsible for authorizing all cases involving the sponsorship of priests and deacons. Costs associated with obtaining such a visa/status are normally borne by the entity requesting it.

Please note that R-1 status only allows the cleric to receive compensation from the entity that sponsored them – no one else. The name of the sponsoring agency can be found on the R-1 approval documentation. Parishes or agency/locations that are looking to compensate a priest or deacon who already has R-1 status, should ensure this compliance in advance. Any questions about this can be brought to the Human Resources Department at the Pastoral Center.

Priests without a work-authorized status permitting them to work specifically for your organization (e.g., under appropriate circumstances R-1, CPT, OPT), as evidenced by a properly completed I-9, still have freedom of worship and may be permitted to celebrate Mass occasionally. They may not receive any form of compensation. They may not have an office or a set schedule of duties.



## **REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS**

### **Reference Guide on Classifications of Priests**

This guide is meant as a resource when determining how priests are paid, their benefits, and forms required based on the applicable priest category. See Appendices.

### **REVIEW**

This remuneration policy will be in force for fiscal year 2024 and reviewed annually thereafter unless rescinded or amended by the Archbishop.

**ARCHDIOCESE OF BOSTON**  
**REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS**  
**ASSIGNED BY THE ARCHBISHOP TO AN ARCHDIOCESAN ASSIGNMENT**  
**DRAFT**

**Introduction**

The remuneration and benefits below are standard for any priest of a religious congregation who is assigned by the Archbishop of Boston to an Archdiocesan assignment. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits is not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

**Please note the following Archdiocesan policies:**

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasion of baptisms, marriages, and funerals. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop, which are to be returned to the Pastoral Center or other agency in accord with his instructions.
  - b. The \$10 stipend for a Mass which belong to the celebrant; (*see #3 below*)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day. When pastoral necessity requires a priest to celebrate more than one intention Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood – *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest's annual stipend payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be in made in the context of the parishes' ability to do so. Funds for any bonuses may not be taken from the Christmas or Easter collections, which belong to the Clergy Trust (aka Clergy Funds or Clergy Health & Retirement Trust) but may be drawn from parish/institution funds.
5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest or religious congregation and not of the parish/institution/agency to which he is assigned.
6. All parishes are on a common pay period for priests assigned to the parish. While the Priest Remuneration Policy expresses remuneration as a monthly amount, priest stipends may also be paid on a bi-weekly basis. If a priest is paid monthly the parish where the priest was assigned as of the last day of the month is responsible to pay the priest for the month. If a priest is paid bi-weekly, the parish where the priest is assigned at the end of the pay period will is responsible to pay the priest for that pay period. Remuneration for each priest is paid in arrears.

## REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

The above policies are those followed for all audits of parishes, institutions and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any religious congregation or individual priest.

### Remuneration

#### **1. Base Stipend:**

The base stipend for a Religious Order priest for fiscal year 2024 is \$30,011 effective July 1, 2023. This is a 4.15% increase based on the COLA (cost of living adjustment) methodology. For details related to the COLA please see the Appendix.

#### **2. Professional Allotment:**

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$4,872 professional allotment portion of the religious order priest's remuneration.

#### **3. Seniority Increment:**

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

#### **4. Stipend Payments:**

Stipends for Religious Order priests from another country with a Provincial in the United States are paid directly to their Religious Order, not to the individual priest – see the Guide on Classifications of Priests at the end of this policy.

However, when the Religious Order priest from another country does not have a Provincial in the United States the stipend payments will be made directly to the priest at the rate of an Incardinated priest – see Archdiocesan Priest Remuneration Payment Schedule. Please note, the priest will be required to file Federal and State taxes at the end of a calendar year.

#### **5. Guidance on Offerings to Visiting Priests:**

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. Typically, such a stipend falls in the range of \$75 to \$125 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to hear confessions. The suggested offering is a range of \$50-\$100 and would be considered taxable income.

### Automobile Insurance

The parish or institution to which a priest is assigned will pay the first \$800 annually to assist with the auto insurance for the priest, and the priest pays the remaining balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

## REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

A priest who is assigned to a parish or Archdiocesan institution in one of the following areas designated by the Commonwealth of Massachusetts as a high insurance area - Boston, Brockton, Chelsea, Everett, Lawrence, Lowell, Lynn, Revere and Somerville - and pays \$1,500 or more annually, may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

<b>Annual Insurance Premium</b>	<b>Portion of Premium Paid by Parish or Institution</b>
From \$0 to \$1,500	\$800 paid by parish/institution
From \$1,501 to \$1,600	\$900 paid by parish/institution
From \$1,601 to \$1,700	\$1,000 paid by parish/institution
From \$1,701 to \$1,800	\$1,100 paid by parish/institution
From \$1,801 to \$1,900	\$1,200 paid by parish/institution
From \$1,901 to \$2,000	\$1,300 paid by parish/institution
From \$2,001 to \$2,100	\$1,400 paid by parish/institution
From \$2,101 and over	\$1,500 paid by parish/institution

This compensation for auto insurance is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email [Joseph\\_McEnness@rcab.org](mailto:Joseph_McEnness@rcab.org).

### **Room and Board**

The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually. The parish or institution to which the priest is assigned provides room and board.

### **Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted. The pastor/administrator of a parish should develop a meal policy for the rectory which should be given to the priests living in the rectory in writing.

### **Retreat**

The parish or institution to which a priest is assigned will pay up to \$950 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next if not used. — *Statutes of the Archdiocese of Boston, Book II - 17, Canon 276*. Priests should inform the Vicar General/Moderator of the Curia of their annual retreat.

# REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

## **Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s). These amounts include the registration fee paid directly by the Archdiocese and reimbursement for mileage expenses.

## **Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, annual retreat and continuing education. This expectation is outlined in the documents; *Pastores Dabo Vobis* and the *Basic Plan for the Ongoing Formation of Priests* by the United States Bishops. Part of the \$4,800 professional allotment is to help priests cover the cost of continuing education.

Those in their first 5 years of their priesthood are expected to participate in the Cardinal's program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

## **Resources for Parish Ministry**

It is expected that all priests assigned to parishes will be given the necessary tools for ministry. This includes a cell phone and monthly service fees, office, computer and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe keeping.

When a priest is reassigned these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

## **Days Off**

Priests may take up to two days off per week. The priest may start his time off after his morning responsibilities are completed.

## **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused, nor can it be paid out if unused. — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2.*

If a priest expects to be away for more than 28 consecutive days, the priest shall seek permission from his Regional Bishop/Episcopal Vicar prior to the vacation.

## **Medical and Dental Insurance**

The parish or institution to which a priest is assigned pays the benefits assessment premium. A religious order priest may be insured through his religious community with the parish or archdiocesan institution he is assigned to reimbursing the community for the actual cost of the medical insurance up to \$21,852 annually. If such coverage is not available, a religious order priest may, if approved, be insured through the lay employee medical and dental plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the monthly premium.

## **REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS**

The parish or Archdiocesan institution is responsible to reimburse the religious order priest for the first \$750 in deductibles and/or coinsurance costs under the Blue Cross Plan. The religious order priest is responsible for deductibles and/or coinsurance costs above the \$750 under the Blue Cross Plan.

### **Retirement Benefits**

Funding for retirement benefits are generally provided to religious communities through the Christmas and Easter collections of the parishes in the Archdiocese staffed by the religious community. When a priest is assigned to a parish or archdiocesan institution other than one staffed by his religious community, his community shall be entitled to receive \$300 annually from the parish or the archdiocesan institution to which the priest is assigned.

Priests not incardinated in the Archdiocese of Boston do not qualify for retirement benefits provided by the Archdiocese of Boston.

## **ADDITIONAL PERSONNEL REQUIREMENTS**

### **Form I-9 Requirements**

All persons providing services in exchange for wages or other compensation at any RCAB location (Parish, Shrine, Worship site, School, Hospital, Apostolate, Seminary or Pastoral Center) must comply with federal law using the Form I-9 process to verify both identity and employment eligibility. There is no exception for priests. If the Form I-9 process shows that the person is not in fact authorized to work, then the person may not work or provide services in exchange for compensation or hospitality. All persons in the United States enjoy freedom of worship, and a priest who lacks employment authorization is still free to say Mass as an act of worship. He is not, however free to provide religious services in exchange for compensation. Thus, a nonwork-eligible priest should not receive any stipend or have any appearance of employment such as an office or set schedule of duties.

Priests who are receiving compensation for religious services provided must have a Form I-9 completed on or before the first date of employment, just as is done for any other employee. The I-9 process is done by the parish /location of ministry and not by Clergy Personnel..

The following resources are recommended for completing the Form I-9 form:

The handbook for employers: <https://www.uscis.gov/i-9-central/handbook-employers-m-274>

The most current Form I-9 and instructions: <https://www.uscis.gov/i-9>

### **R-1 Religious Workers & Sponsorship Requirements**

For priests that are not U.S. Citizens nor are Permanent Residents, a common form of temporary work status will be that of an R-1 Visa.

Pastors and other RCAB agency/location heads that are seeking to employ a priest or deacon who might require temporary work status, should make a formal request to the Archdiocese's Secretariat for Ministerial Personnel. The Secretariat is responsible for authorizing all cases involving the sponsorship of priests and deacons. Costs associated with obtaining such a visa/status are normally borne by the entity requesting it.

## **REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS**

Please note that R-1 status only allows the cleric to receive compensation from the entity that sponsored them – no one else. The name of the sponsoring agency can be found on the R-1 approval documentation. Parishes or agency/locations that are looking to compensate a priest or deacon who already has R-1 status, should ensure this compliance in advance. Any questions about this can be brought to the Human Resources Department at the Pastoral Center.

Priests without a work-authorized status permitting them to work specifically for your organization (e.g., under appropriate circumstances R-1, CPT, OPT), as evidenced by a properly completed I-9, still have freedom of worship and may be permitted to celebrate Mass occasionally. They may not receive any form of compensation. They may not have an office or a set schedule of duties.

### **Reference Guide on Classifications of Priests**

This guide is meant as a resource when determining how priests are paid, their benefits, and forms required based on the applicable priest category. See Appendices.

## **REVIEW**

This policy will be in force for fiscal year 2024 and reviewed annually thereafter unless rescinded or amended by the Archbishop.

## APPENDICES

### COLA CALCULATION METHODOLOGY & EXAMPLES

	<u>IF FY23 COLA Was</u>	<u>Nov. 2022 CPI-W*</u>	<u>FY24 COLA Is</u>	
FY24 Budget	1.5%	7.0%	4.15%	See Calculation #5 Below
Example #1	2.00%	1.00%	1.00%	See Calculation #2 Below
Example #2	2.00%	3.00%	3.00%	See Calculation #1 Below
Example #3	2.00%	2.00%	2.00%	See Calculation #3 Below
Example #4	2.00%	-1.00%	0.00%	See Calculation #4 Below
Example #5	1.00%	7.00%	2.00%	See Calculation #5 Below
Calculation #1	With an increase in the CPI-W year-over-year, the COLA shall be the lesser of the actual change in CPI-W or double the previous COLA			
Calculation #2	With a decrease in the CPI-W year-over-year, the COLA shall be the greater of the actual CPI of the current year or half the previous COLA			
Calculation #3	With no change in the CPI-W from prior year, the COLA is the CPI-W for the next year			
Calculation #4	When the CPI-W is 0% or negative, no change shall be made to the stipend amount for the next year.			
Calculation #5	With an increase in the CPI-W year-over-year greater than 5%, the average of the last two fiscal year CPI-W increases, plus 0.5% for each percentage increase over 5%, will be the actual COLA for the next year.			

**\*NOTE: CPI-W is the Consumer Price Index for Urban Wage Earners and Clerical Workers in five MA counties including: Essex, Middlesex, Suffolk, Norfolk, and Plymouth**



**APPENDICES**

<b><u>Fiscal Year 2024 With Increase</u></b>			
<b>Archdiocesan Priest</b>	<b>FY 2023</b>	<b><u>4.15%</u> Increase</b>	<b>FY 2024</b>
Base	\$ 31,330	\$1,300.20	\$ 32,630
Professional Allotment	6,090	\$ 252.74	6,343
Senior Increment	1,000	-	1,000
<b>Total</b>	<b>\$ 38,420</b>	<b>\$1,300.20</b>	<b>\$ 39,973</b>
<b>Religious Order Priest</b>	<b>FY 2023</b>	<b><u>4.15%</u> Increase</b>	<b>FY 2024</b>
Base	\$ 28,815	\$1,195.82	\$ 30,011
Professional Allotment	4,875	\$ 202.31	5,077
Senior Increment	1,000	-	1,000
<b>Total</b>	<b>\$ 34,690</b>	<b>\$1,398.14</b>	<b>\$ 36,088</b>

## APPENDICES

### ARCHDIOCESAN PRIEST REMUNERATION PAYMENT SCHEDULE FISCAL YEAR 2024 (JULY 2023 - JUNE 2024)

<i>Year of Ordination</i>	<i>Base Stipend</i>	<i>Professional Allotment - *</i>	<i>Seniority Increment</i>	<i>Total Annual Payment</i>	<i>Total Monthly Payment</i>	<i>Total Bi-Weekly Payment</i>
2023	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2022	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2021	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2020	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2019	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2018	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2017	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2016	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2015	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2014	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2013	\$32,630	\$6,343	\$1,000	\$39,973	\$3,331.08	\$1,537.42
2012	\$32,630	\$6,343	\$1,100	\$40,073	\$3,339.42	\$1,541.27
2011	\$32,630	\$6,343	\$1,200	\$40,173	\$3,347.75	\$1,545.12
2010	\$32,630	\$6,343	\$1,300	\$40,273	\$3,356.08	\$1,548.96
2009	\$32,630	\$6,343	\$1,400	\$40,373	\$3,364.42	\$1,552.81
2008	\$32,630	\$6,343	\$1,500	\$40,473	\$3,372.75	\$1,556.65
2007	\$32,630	\$6,343	\$1,600	\$40,573	\$3,381.08	\$1,560.50
2006	\$32,630	\$6,343	\$1,700	\$40,673	\$3,389.42	\$1,564.35
2005	\$32,630	\$6,343	\$1,800	\$40,773	\$3,397.75	\$1,568.19
2004	\$32,630	\$6,343	\$1,900	\$40,873	\$3,406.08	\$1,572.04
2003	\$32,630	\$6,343	\$2,000	\$40,973	\$3,414.42	\$1,575.88
2002	\$32,630	\$6,343	\$2,100	\$41,073	\$3,422.75	\$1,579.73
2001	\$32,630	\$6,343	\$2,200	\$41,173	\$3,431.08	\$1,583.58
2000	\$32,630	\$6,343	\$2,300	\$41,273	\$3,439.42	\$1,587.42
1999	\$32,630	\$6,343	\$2,400	\$41,373	\$3,447.75	\$1,591.27
1998	\$32,630	\$6,343	\$2,500	\$41,473	\$3,456.08	\$1,595.12
1997	\$32,630	\$6,343	\$2,600	\$41,573	\$3,464.42	\$1,598.96
1996	\$32,630	\$6,343	\$2,700	\$41,673	\$3,472.75	\$1,602.81
1995	\$32,630	\$6,343	\$2,800	\$41,773	\$3,481.08	\$1,606.65
1994	\$32,630	\$6,343	\$2,900	\$41,873	\$3,489.42	\$1,610.50
1993	\$32,630	\$6,343	\$3,000	\$41,973	\$3,497.75	\$1,614.35
1992	\$32,630	\$6,343	\$3,100	\$42,073	\$3,506.08	\$1,618.19
1991	\$32,630	\$6,343	\$3,200	\$42,173	\$3,514.42	\$1,622.04
1990	\$32,630	\$6,343	\$3,300	\$42,273	\$3,522.75	\$1,625.88
1989	\$32,630	\$6,343	\$3,400	\$42,373	\$3,531.08	\$1,629.73
1988	\$32,630	\$6,343	\$3,500	\$42,473	\$3,539.42	\$1,633.58
1987	\$32,630	\$6,343	\$3,600	\$42,573	\$3,547.75	\$1,637.42
1986	\$32,630	\$6,343	\$3,700	\$42,673	\$3,556.08	\$1,641.27
1985	\$32,630	\$6,343	\$3,800	\$42,773	\$3,564.42	\$1,645.12
1984	\$32,630	\$6,343	\$3,900	\$42,873	\$3,572.75	\$1,648.96
1983	\$32,630	\$6,343	\$4,000	\$42,973	\$3,581.08	\$1,652.81
1982	\$32,630	\$6,343	\$4,100	\$43,073	\$3,589.42	\$1,656.65
1981	\$32,630	\$6,343	\$4,200	\$43,173	\$3,597.75	\$1,660.50
1980	\$32,630	\$6,343	\$4,300	\$43,273	\$3,606.08	\$1,664.35
1979	\$32,630	\$6,343	\$4,400	\$43,373	\$3,614.42	\$1,668.19
1978	\$32,630	\$6,343	\$4,500	\$43,473	\$3,622.75	\$1,672.04
1977	\$32,630	\$6,343	\$4,600	\$43,573	\$3,631.08	\$1,675.88
1976	\$32,630	\$6,343	\$4,700	\$43,673	\$3,639.42	\$1,679.73
1975	\$32,630	\$6,343	\$4,800	\$43,773	\$3,647.75	\$1,683.58
1974	\$32,630	\$6,343	\$4,900	\$43,873	\$3,656.08	\$1,687.42
1973	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1972	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1971	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1970	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1969	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1968	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1967	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1966	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1965	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1964	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1963	\$32,630	\$6,343	\$5,000	\$43,973	\$3,664.42	\$1,691.27
1962	\$32,630	\$6,343	\$5,200	\$44,173	\$3,681.08	\$1,698.96
1961 & Before	\$32,630	\$6,343	\$5,400	\$44,373	\$3,697.75	\$1,706.65
*See page 2 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.						
<b>Grandfathered rates</b>						

## APPENDICES

RELIGIOUS ORDER PRIEST REMUNERATION PAYMENT SCHEDULE FISCAL YEAR 2024 (JULY 2023 - JUNE 2024)						
Year of Ordination	Base Stipend	Professional Allotment - *	Seniority Increment	Total Annual Payment	Total Monthly Payment	Total Bi-Weekly Payment
2023	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2022	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2021	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2020	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2019	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2018	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2017	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2016	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2015	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2014	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2013	\$30,011	\$5,077	\$1,000	\$36,088	\$3,007.33	\$1,388.00
2012	\$30,011	\$5,077	\$1,100	\$36,188	\$3,015.67	\$1,391.85
2011	\$30,011	\$5,077	\$1,200	\$36,288	\$3,024.00	\$1,395.69
2010	\$30,011	\$5,077	\$1,300	\$36,388	\$3,032.33	\$1,399.54
2009	\$30,011	\$5,077	\$1,400	\$36,488	\$3,040.67	\$1,403.38
2008	\$30,011	\$5,077	\$1,500	\$36,588	\$3,049.00	\$1,407.23
2007	\$30,011	\$5,077	\$1,600	\$36,688	\$3,057.33	\$1,411.08
2006	\$30,011	\$5,077	\$1,700	\$36,788	\$3,065.67	\$1,414.92
2005	\$30,011	\$5,077	\$1,800	\$36,888	\$3,074.00	\$1,418.77
2004	\$30,011	\$5,077	\$1,900	\$36,988	\$3,082.33	\$1,422.62
2003	\$30,011	\$5,077	\$2,000	\$37,088	\$3,090.67	\$1,426.46
2002	\$30,011	\$5,077	\$2,100	\$37,188	\$3,099.00	\$1,430.31
2001	\$30,011	\$5,077	\$2,200	\$37,288	\$3,107.33	\$1,434.15
2000	\$30,011	\$5,077	\$2,300	\$37,388	\$3,115.67	\$1,438.00
1999	\$30,011	\$5,077	\$2,400	\$37,488	\$3,124.00	\$1,441.85
1998	\$30,011	\$5,077	\$2,500	\$37,588	\$3,132.33	\$1,445.69
1997	\$30,011	\$5,077	\$2,600	\$37,688	\$3,140.67	\$1,449.54
1996	\$30,011	\$5,077	\$2,700	\$37,788	\$3,149.00	\$1,453.38
1995	\$30,011	\$5,077	\$2,800	\$37,888	\$3,157.33	\$1,457.23
1994	\$30,011	\$5,077	\$2,900	\$37,988	\$3,165.67	\$1,461.08
1993	\$30,011	\$5,077	\$3,000	\$38,088	\$3,174.00	\$1,464.92
1992	\$30,011	\$5,077	\$3,100	\$38,188	\$3,182.33	\$1,468.77
1991	\$30,011	\$5,077	\$3,200	\$38,288	\$3,190.67	\$1,472.62
1990	\$30,011	\$5,077	\$3,300	\$38,388	\$3,199.00	\$1,476.46
1989	\$30,011	\$5,077	\$3,400	\$38,488	\$3,207.33	\$1,480.31
1988	\$30,011	\$5,077	\$3,500	\$38,588	\$3,215.67	\$1,484.15
1987	\$30,011	\$5,077	\$3,600	\$38,688	\$3,224.00	\$1,488.00
1986	\$30,011	\$5,077	\$3,700	\$38,788	\$3,232.33	\$1,491.85
1985	\$30,011	\$5,077	\$3,800	\$38,888	\$3,240.67	\$1,495.69
1984	\$30,011	\$5,077	\$3,900	\$38,988	\$3,249.00	\$1,499.54
1983	\$30,011	\$5,077	\$4,000	\$39,088	\$3,257.33	\$1,503.38
1982	\$30,011	\$5,077	\$4,100	\$39,188	\$3,265.67	\$1,507.23
1981	\$30,011	\$5,077	\$4,200	\$39,288	\$3,274.00	\$1,511.08
1980	\$30,011	\$5,077	\$4,300	\$39,388	\$3,282.33	\$1,514.92
1979	\$30,011	\$5,077	\$4,400	\$39,488	\$3,290.67	\$1,518.77
1978	\$30,011	\$5,077	\$4,500	\$39,588	\$3,299.00	\$1,522.62
1977	\$30,011	\$5,077	\$4,600	\$39,688	\$3,307.33	\$1,526.46
1976	\$30,011	\$5,077	\$4,700	\$39,788	\$3,315.67	\$1,530.31
1975	\$30,011	\$5,077	\$4,800	\$39,888	\$3,324.00	\$1,534.15
1974	\$30,011	\$5,077	\$4,900	\$39,988	\$3,332.33	\$1,538.00
1973	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1972	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1971	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1970	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1969	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1968	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1967	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1966	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1965	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1964	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1963	\$30,011	\$5,077	\$5,000	\$40,088	\$3,340.67	\$1,541.85
1962	\$30,011	\$5,077	\$5,200	\$40,288	\$3,357.33	\$1,549.54
1961 & Before	\$30,011	\$5,077	\$5,400	\$40,488	\$3,374.00	\$1,557.23
*See page 2 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.						
Grandfathered rates						

## APPENDICES

<b>Example A - priest contributes 3% of pay</b>	
bi-weekly priest stipend	\$1,537.42
401(k) bi-weekly priest contribution %	3%
401(k) bi-weekly priest contribution \$	\$46.12
bi-weekly 401(k) employer contribution (100 cents on the dollar for the first 3% contributed, aka 3%)	\$46.12
annual 401(k) priest contribution	\$1,199.19
annual 401(k) employer contribution	\$1,199.19
<b>Example B - priest contributes 5% of pay</b>	
bi-weekly priest stipend	\$1,537.42
401(k) bi-weekly priest contribution %	5%
401(k) bi-weekly priest contribution \$	\$76.87
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$61.50
annual 401(k) priest contribution	\$1,998.65
annual 401(k) employer contribution	\$1,598.92
<b>Example C - priest contributes 10% of pay</b>	
bi-weekly priest stipend	\$1,537.42
401(k) priest contribution %	10%
401(k) priest contribution \$	\$153.74
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$61.50
annual 401(k) priest contribution	\$3,997.29
annual 401(k) employer contribution	\$1,598.92

APPENDICES

FEBRUARY 2020

GUIDE ON CLASSIFICATIONS OF PRIESTS

CATEGORY	IS THE PRIEST INCARDINATED FOR THE ARCHDIOCESE OF BOSTON?	NAME OF THE REMUNERATION PAYMENT AND BENEFITS* SCHEDULE TO USE	DOES THE PRIEST FILE FEDERAL & STATE TAXES?	IS SOCIAL SECURITY AND MEDICARE PARTICIPATION REQUIRED?	WHO PROVIDES HEALTH & DENTAL INSURANCE COVERAGE?	DOES THE PRIEST'S IMMIGRATION STATUS REQUIRE A VISA?	PLACE OF ASSIGNMENT RESPONSIBLE FOR CORI/BACKGROUND SCREENING.	IS AN USCIS FORM I-9 REQUIRED TO BE COMPLETED?	RESPONSIBLE LOCATION FOR COMPLETING AND FILING THE I-9
Dioecesan Priest - US Citizen	Yes	Archdiocesan Priest	Yes	Yes	Clergy Health and Retirement Trust - 100% Paid by Parish	No	Place of Assignment	Yes	Parish
Dioecesan Priest - US Citizen- from another US Diocese	No	Archdiocesan Priest	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	No	Place of Assignment	Yes	Parish
Dioecesan Priest from Outside US	No	Archdiocesan Priest	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	Yes	Place of Assignment	Yes	Parish
Religious Order Priest -US Citizen- where religious order is in US	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	No	Place of Assignment	Yes	Religious Order
Religious Order Priest from another country with a US Based Provincial	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	Yes	Place of Assignment	Yes	Religious Order
Religious Order Priest from another country with no US Based Provincial	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	Yes	Place of Assignment	Yes	Parish
	*****	*****	*****	*****	*****	*****	*****	*****	*****
	No	Archdiocesan Priest Paid to Priest directly	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	Yes	Place of Assignment	Yes	Parish

\*Per Remuneration Policy Benefits include: Vacation, Retreat, Auto, Room and Board, Meals, Moving Expenses, Continuing Education and Retirement