REMUNERATION FOR PRIESTS AND PASTORAL INTERNS

Diocese of Sault Ste. Marie January 2020

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarian Intern		Priest Religious Pastor		Notes
Salary	\$2,505.16		\$2,505.16		\$2,440.16		\$1,415.96		\$2,505.16		
Accommodations	565.68		565.68		565.68		565.68		565.68		*1
Food	312.92		312.92		312.92		312.92		312.92		*1
Gross Salary	\$3,383.76		\$3,383.76		\$3,318.76		\$2,294.56		\$3,383.76		
Deductions	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	
Income Tax - Federal	\$305.91		\$330.26		\$296.82		\$153.69		N/A		
Income Tax - Provincial	152.10		160.30		149.05		88.36		N/A		
Canada Pension Plan	162.34	162.34	0.00	0.00	158.92	158.92	105.15	105.15	N/A	N/A	*2
Employment Insurance	53.46	74.84	53.46	74.84	52.44	73.42	36.25	55.08	N/A	N/A	*3
Accommodations	565.68		565.68		565.68		565.68		565.68		*4
Food	312.92		312.92		312.92		312.92		312.92		
Total Deductions	\$1,552.41		\$1,422.62		\$1,535.83		\$1,262.05		\$878.60		
Net Salary	\$1,831.35		\$1,961.14		\$1,782.93		\$1,032.51		\$2,505.16		

Notes:

- *1 Food/Room/Accommodations are TAXABLE BENEFITS. The value deducted for each benefit remains in the parish to offset costs for accommodations and food.
- *2 C.P.P. is not to be deducted for priests 70 years of age and older., if between 65 and 70 form CPT30 need to be filled in order to not contribute to CPP.
- *3 El is to be deducted for all priests even if 70 years of age or older.
- *4 Clergy Residence for T4 Amount to be in Box 30, included in Box 14, and excluded from box 26

Message regarding MISSA PRO POPULO

The pastor salary has been adjusted for the lost stipend by the pastor for MISSA PRO POPULO. The pastor does not receive a stipend for the PRO POPULO MASS, no offering may be received for this mass (Policy 25).