

**REMUNERATION FOR PRIESTS AND PASTORAL INTERNS**  
**Diocese of Sault Ste. Marie**  
**January 2018**

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarian Intern		Priest Religious Pastor		Notes
Salary	\$2,317.84		\$2,317.84		\$2,252.84		\$1,343.74		\$2,317.84		
Accommodations	536.82		536.82		536.82		536.82		536.82		*1
Food	296.96		296.96		296.96		296.96		296.96		*1
<b>Gross Salary</b>	\$3,151.62		\$3,151.62		\$3,086.62		\$2,177.52		\$3,151.62		
<b>Deductions</b>	<b>Priest</b>	<b>Parish</b>	<b>Priest</b>	<b>Parish</b>	<b>Priest</b>	<b>Parish</b>	<b>Priest</b>	<b>Parish</b>	<b>Priest</b>	<b>Parish</b>	
Income Tax - Federal	\$281.11		\$302.35		\$272.01		\$144.65		N/A		
Income Tax - Provincial	139.89		147.04		132.92		84.85		N/A		
Canada Pension Plan	141.57	141.57	0.00	0.00	138.35	138.35	93.35	93.35	N/A	N/A	*2
Employment Insurance	52.32	73.25	52.32	73.25	51.24	71.74	36.15	55.08	N/A	N/A	*3
Accommodations	536.82		536.82		536.82		536.82		536.82		*4
Food	296.96		296.96		296.96		296.96		296.96		
<b>Total Deductions</b>	\$1,448.67		\$1,335.49		\$1,428.30		\$1,192.78		\$833.78		
<b>Net Salary</b>	\$1,702.95		\$1,816.13		\$1,658.32		\$984.74		\$2,317.84		

**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 - EI **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).