

**REMUNERATION FOR PRIESTS AND PASTORAL INTERNS**  
**Diocese of Sault Ste. Marie**  
**January 2019**

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarist Intern		Priest Religious Pastor		Notes
Salary	\$2,394.66		\$2,394.66		\$2,329.66		\$1,389.56		\$2,394.66		
Accommodations	555.13		555.13		555.13		555.13		555.13		*1
Food	307.09		307.09		307.09		307.09		307.09		*1
<b>Gross Salary</b>	\$3,256.88		\$3,256.88		\$3,191.88		\$2,251.78		\$3,256.88		
<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	\$291.80		\$314.48		\$282.70		\$151.16		N/A		
Income Tax - Provincial	147.14		154.78		143.09		87.29		N/A		
Canada Pension Plan	151.23	151.23	0.00	0.00	147.91	147.91	99.97	99.97	N/A	N/A	*2
Employment Insurance	52.76	73.86	52.76	73.86	51.71	72.39	36.48	55.08	N/A	N/A	*3
Accommodations	555.13		555.13		555.13		555.13		555.13		*4
Food	307.09		307.09		307.09		307.09		307.09		
<b>Total Deductions</b>	\$1,505.15		\$1,384.24		\$1,487.63		\$1,237.12		\$862.22		
<b>Net Salary</b>	\$1,751.73		\$1,872.64		\$1,704.25		\$1,014.66		\$2,394.66		

**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).