

APPENDIX XI

REMUNERATION FOR PRIESTS AND PASTORAL INTERNS
 Diocese of Sault Ste. Marie
 January 2021

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarian Intern		Priest Religious Pastor		Notes
	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	
Salary	\$2,505.16		\$2,505.16		\$2,440.16		\$1,389.56		\$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		\$2,268.16		\$3,383.76		
Deductions											
Income Tax - Federal	\$285.95		\$311.23		\$276.89		\$130.38		N/A		
Income Tax - Provincial	151.38		159.89		148.33		86.51		N/A		
Canada Pension Plan	168.52	168.52	0.00	0.00	164.98	164.98	107.72	107.72	N/A	N/A	*2
Employment Insurance	53.46	74.84	53.46	74.84	52.44	73.42	35.84	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	\$1,537.91		\$1,403.18		\$1,521.24		\$1,239.05		\$878.60		
Net Salary	\$1,845.85		\$1,980.58		\$1,797.52		\$1,029.11		\$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 - 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).