

Death of a Priest

Policy Statement: Diocesan priests are to offer three Masses for the repose of the soul of their deceased brother priests when they die.

Intent of Policy: To fulfill the long standing custom of offering three Masses for priests when they die; to be in fraternal priestly solidarity with our brother priests who have died.

Enduring Power of Attorney / Health Care Directive & Proxy

Policy Statement: Diocesan priests are required to arrange for an Enduring Power of Attorney and Health Care Directive & Proxy.

Intent of Policy: In the event a priest is unable to make decisions about his personal financial matters or property, a trusted family member or friend can be chosen to assist with financial decisions.

Definitions: An Enduring Power of Attorney states a person's wishes about their personal financial matters or property. A Health Care directive and proxy states a person's wishes re: health care arrangements, especially when one is not competent to provide this personally. A Health Care proxy assigns to another designated person the responsibility of directing the priest's health care in the event that the priest is unable to make personal decisions.

The Enduring Power of Attorney is a separate legal document and is not part of the personal Health Care Directive & Proxy.

Procedure:

- a) The Enduring Power of Attorney can be prepared with the help of a lawyer.
- b) A copy of the priest's enduring POA and Health Care Directive & Proxy is to be placed in a sealed envelope and submitted to the Chancery Office for safekeeping. A copy should also go to the person serving as the "attorney" and health care proxy.

Funeral Arrangements for Priests

Policy Statement: Priests of the Diocese are required to submit their funeral arrangements, biographical information and emergency information to the Chancery Office.

Intent of Policy: To provide the Diocese and the surviving family direction in preparing the funeral arrangements for a priest when an emergency or death occurs.

Definition: Funeral arrangements include:

- Vigil Prayers
- Funeral Mass
- Rite of Committal
- Burial instructions
- Any other arrangements

Procedure:

- a) Complete the Planning Form for Priests Funeral Rites (See Chancery Office form).
- b) Complete an up-to-date Information Form for Priests and *Curriculum Vitae* (See Chancery Office for form) and attach a recent high resolution digital photo.
- c) Complete the Information Form in Case of Emergency (See Chancery Office for form).
- d) Forward all three Forms to the Chancery Office on a periodical basis (every 5 years).

Refer to Appendix:

- A Planning Form for Priests Funeral Rites
- B Information Form for Priests *Curriculum Vitae*
- C Information Form in Case of Emergency

Mass Offerings

- Policy Statement:*** Following the traditional practice of the Church, the Diocese encourages the faithful to have Masses celebrated for their particular needs and intentions (c. 946).
- Intent of Policy:*** To enable the faithful to make an offering for the celebration of a Mass for their intentions and to clarify the assignment of the offering, whether to the parish/ mission, or for the priest celebrating the Mass (c. 945, §1).
- Definition:*** A Mass offering is a monetary gift given to a priest to celebrate the Eucharist for the intention of the donor.
Canada Revenue Agency considers Mass offerings (stipends) received by priests as taxable employment income.
- Procedure:***
- a) ***There is no fee for celebrating the Mass.*** If requested, the suggested Mass Offering is \$10.00.
 - b) A priest may not ask for a larger offering than the offered amount (c. 952, §1).
 - c) When a priest celebrates more than one Mass on the same day, he may apply an intention for each Mass celebrated, but he may retain only one offering for himself. The other Mass offerings are to be remitted to the Office of the Chancellor where they will be placed in a charitable fund administered by the Chancellor (c. 951, §1).
 - d) Every parish is to have a ledger in which the number, the intention, the Mass offering (stipend amount), and the fact of its celebration will be recorded.
 - e) Every parish is to have a separate ledger account for offerings received.
 - f) A priest may only accept Mass offerings that can be satisfied within one (1) year (c. 953). Surplus Mass offerings are to be sent to the Chancery Office where they will be distributed to priests who are in need.
 - g) Priests are responsible for reporting Mass offerings received on their annual tax return.

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- h) *Pro Populo* intention is said at one Mass on a Sunday – no offering.
- i) Any extra Mass offerings are to be sent to the Chancery Office and will be assigned to the Bishop's Charitable Fund.

Ministry Away from the Parish

Policy Statement: Priests of the Diocese of Saskatoon are able to take time away from the parish of assignment for ministry, with approval of the Bishop.

Intent of Policy: To provide for priests to fulfill ministry-related requests, time away to do conferences and speaking requests – with the knowledge and approval of the Bishop when away from parish duties.

Definitions: “Ministry Time Away” is the period of time when priests are away from their parish and/or pastoral responsibilities. However, they are to be accessible by phone or email in case of emergency.

This period is to not normally exceed more than 5 days, twice per year.

- Procedure:***
- a) Priests are responsible for arranging coverage of sacramental and other ministerial responsibilities to cover during their time away.
 - b) Priests are to arrange coverage for their parish in case of emergencies and funerals. Coverage information is to be given to their parish staff and the Chancery Office in writing.
 - c) Priests are required to give *written notice* and to receive written approval prior to taking the time away. Notice is to be given to the Bishop, or if he is unavailable to the Vicar General. Notice is to include departure and return dates, and where the priest can be reached in case of emergency. Weekend absences are to be avoided and limited.
 - d) Expenses are to be covered either by recipient of the priest's ministry/service, or the priest.

Remuneration

Policy Statement: Priests will be remunerated on a monthly basis for their service to their parish/ community and/ or the Diocese (c. 281, §1). Remuneration of clergy of religious orders within the Diocese will be administered according to the agreement(s) between the Bishop and Superior.

Intent of Policy: The monthly remuneration will provide for the personal needs and expenses of the priests, including housing, food and charitable giving.

Definition: Remuneration includes the following paid by the Diocese:

- Monthly living allowance, less deductions for Income Tax, CPP, EI and Extended Medical Care
- Housing/residence for the priest, including phone – internet /cable up to a maximum amount), utilities and taxes. Personal long distance calls are not eligible for reimbursement. (see Finance Office for current schedule).

Procedure: a) The Income Tax Act states: “There shall be included in the income ... the value of ... lodging ...received or enjoyed ...” (Section 6 (1) (a)).

An amount of \$700/ month or \$8,400/ year must be reported on the clergy’s T4 slip as a taxable benefit for room and board. This taxable benefit will not be paid to the priest.

b) Priests engaged in full-time active priestly ministry are eligible for the Clergymen’s Residence Deduction.

This deduction may be claimed in the priest’s annual income tax return for the amount of housing allowance included in his income, i.e. \$700 /month or \$8,400 /year.

Please refer to Canada Revenue Agency – Interpretation Bulletin IT-141R, or contact the Office of the Financial Administrator.

c) Clergy who receive an additional stipend or remuneration are to forward this amount to either their parish of assignment or to the Diocese, (depending on which entity is paying the salary).

d) An annual amount (non-salary and non-cash) is budgeted by

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the parish for clergy ministry resources.

NB: The remuneration policy provides for all of the basic requirements for salary, food and housing, and basic support for clergy of the Diocese, and is evaluated regularly in reference to other policies of other Dioceses.

Clergy are to not solicit - either directly or passively - for personal benefit funds, merchandise, or other gifts from the faithful of the Diocese. Violation of this directive will lead to removal of faculties and assignment.

Retreats

Policy Statement: All priests are obliged to make an annual spiritual retreat (c. 276, §4).

The annual Priests' Retreat is obligatory for all diocesan priests and those priests ministering in the Diocese.

Intent of Policy: To provide the opportunity for a spiritual retreat for all diocesan priests and those priests ministering in the Diocese.

Definition: A retreat means time away from a parish or priestly ministry in the Diocese exclusively for spiritual reflection, rest and renewal.

Procedure:

- a) Confirm attendance at the Annual Diocesan Retreat – generally in the Spring – through the Diocesan Office.
- b) A priest may also participate in another retreat to fulfill his annual requirement, with the permission of the Bishop. The financial amount of the re-imbusement will be up to the same financial amount as the cost of the Diocesan Priests Retreat.
- c) Retired priests are also welcome and encouraged to attend the Annual Diocesan Retreat
- d) Cost for the clergy Retreat are general covered by the respective parishes.

Stipends

Policy Statement:

Stipends or “stole fees” are offerings made to the parish for the celebration of Sacraments, including Baptisms, Marriages, and Funerals. There is no fixed fee, and the offering is at the discretion of the donor.

All stipends received are to go to the parish. A priest may also receive a stipend *if it is in addition to a stipend already received that is assigned to the parish*. A stipend non-designated is assigned to the parish.

The minister of the sacraments or funeral rites may not ask a stipend for the administration of any sacrament or rite.

The minister of the sacraments, including marriage or funeral rites may not ask for anything beyond stipends determined by the competent authority (c. 848).

No one may be denied the sacraments or funeral rites because they are unable to offer a stipend.

Definition:

A stipend is an offering or allowance for pastoral and liturgical services rendered.

Canada Revenue Agency considers any financial offering or ‘gift’ received by a priest or deacon for sacramental ministry, funeral rites, lectures, missions, or retreats as taxable employment income.

Intent of Policy:

To ensure that all of the Faithful, especially the needy, are not deprived of the help of the sacraments and rites.

To ensure that the clergy are compliant with Canada Revenue Agency remuneration regulations.

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Procedure:

- a) Baptisms or Blessings
 - No stipend is required or shall be asked
- b) Funeral Rites
 - No stipend is required or shall be asked
 - A stipend of \$100.00 may be suggested – *if requested* - to the family of the deceased.
 - No additional offering is to be asked from the family.
 - The family of the deceased is responsible for payment of the fees for musicians and/or other ministers as agreed upon when their services are contracted.
- The stipend received by the priest (*if it is in addition to an offering to the parish*) must be reported as employment income.
- c) Marriage Rites
 - No stipend is required or shall be asked
 - A stipend of \$100.00 may be suggested to the couple– *if requested* .
 - No additional offering is to be asked from a couple celebrating their wedding in a parish or community of the Diocese.

The couple is responsible for payment of the fees for musicians and/or other ministers as agreed upon when their services are contracted.

Study Days

Policy Statement:

All priests are obliged to attend the Study Days of the Diocese.

Study Days – both the annual dedicated 5 days and individual days throughout the year - are obligatory for all diocesan priests and those priests ministering in the Diocese.

Intent of Policy:

To provide the opportunity for ongoing intellectual and ministerial formation, and for the important opportunity to connect together as diocesan leaders in ministry - at an annual gathering of clergy and religious within the Diocese.

Definition:

“Study Days” generally involve time away from a parish or priestly ministry in the Diocese for intellectual, ministerial, and personal formation.

Procedure:

- a) Confirm attendance at the Annual Study Days through the Diocesan Office.

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- b) Retired priests are also welcome and encouraged to attend the Annual Study Days.
- c) A priest may also participate in some other form of ongoing formation, as approved by the Bishop.
- d) Costs for Study Days are to be covered by the respective parishes of clergy assignment.

Vacation

Policy Statement:

Priests are encouraged to take time for a vacation or holiday every year (c. 283, §2).

The vacation allowance for a priest is one (1) month, meaning 30 days, whether taken all at once or in parts (c. 533, §2).

Unused vacation time cannot be carried over to the next year.

All costs of vacation will be the financial responsibility of the individual priest.

Intent of Policy:

To enable the priests to enjoy a period of rest, relaxation, and recreation for their spiritual, physical and psychological health.

Definitions:

A vacation or holiday is the period of time when priests are away from their parish or pastoral responsibilities.

Tours, pilgrimages or excursions whereby a priest acts as a chaplain or simply accompanies the group are considered vacation time.

One month, all at once or taken in parts, does not include the annual spiritual retreat or the weekly 'day-off'.

Procedure:

- a) Priests are responsible for arranging coverage of sacramental and other ministerial responsibilities to cover during their vacation.
- b) Priests are to arrange coverage for their parish in case of emergencies and funerals while they are away on vacation. Coverage information is to be given where possible to their parish staff and the Chancery Office in writing.
- c) Priests are required to normally give *at least one month written notice* and to receive approval prior to making any

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specific commitments such as booking air fares.

- d) Priests are responsible for their personal expenses while on vacation.
- e) Priests away from their parish or pastoral responsibilities are to notify in writing the Bishop (c. 533, §2) and supply the departure and return date, and where the priest can be reached in an emergency.