

SALARIES OF PRIESTS, DIOCESAN REGULATIONS INCLUDING OTHER PROVISIONS FOR MINISTRY
POLICIES OF THE DIOCESE OF MONTREAL

MONTHLY

The deduction table on the reverse side applies only to the salaries of diocesan priests. It does not apply to interns and lay pastoral agents.

- 1) In addition to the annual salary, the Fabrique or church institution is responsible for covering room and board of priests and interns employed by the Fabrique.
- 2) The monthly amount allotted for board is fixed at \$ 416.16 for 2010 and is taxable.
- 3) The monthly amount allotted for room is fixed at \$ 520.20 for 2010. This amount is not taxable and cannot be included in the calculation of the QPP, even if it must be included in calculating the employer's contribution for EMPLOYMENT INSURANCE (Federal), the HEALTH SERVICES FUND and the CSST (Provincial).
- 4) The employer's portion paid to the Clergy's Collective Insurance for health insurance is a taxable benefit for the employee at the provincial level. The monthly amount for priests who are 64 years of age and under is \$ 62.92 (\$ 755 divided by 12 months), and \$ 23.08 (\$ 277 divided by 12 months) for priests who are 65 and over. This amount must be added to the priest's salary on the RELEVÉ 1 (Provincial) for the taxation year 2010.

N.B. The taxable amount of the Collective Insurance is not an amount payable to the priests, but is used only for calculating the remittances to the Provincial Government.
- 5) QUEBEC PENSION PLAN: The Quebec Pension Plan regulation stipulates that all employed persons must continue to pay premiums to the QPP even if aged 70 and over.
- 6) The monthly amount allotted for a housekeeper's room and board living at the rectory, is fixed at \$ 550. (\$ 6,600 annually)

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POLICIES OF THE DIOCESE OF MONTREAL

BIWEEKLY

The deduction table on the reverse side applies only to the salaries of diocesan priests. It does not apply to interns and lay pastoral agents.

- 1) In addition to the annual salary, the Fabrique or church institution is responsible for covering room and board of priests and interns employed by the Fabrique.
- 2) The biweekly amount allotted for board is fixed at \$192.07 for 2010 and is taxable.
- 3) The biweekly amount allotted for room is fixed at \$240.09 for 2010. This amount is not taxable and cannot be included in the calculation of the QPP, even if it must be included in calculating the employer's contribution for EMPLOYMENT INSURANCE (Federal), the HEALTH SERVICES FUND and the CSST (Provincial).
- 4) The employer's portion paid to the Clergy's Collective Insurance for health insurance is a taxable benefit for the employee at the provincial level. The biweekly amount for priests who are 64 years of age and under is \$29.04 (\$755 divided by 26 pays), and \$10.65 (\$277 divided by 26 pays) for priests who are 65 and over. This amount must be added to the priest's salary on the RELEVÉ 1 (Provincial) for the taxation year 2010.

N.B. The taxable amount of the Collective Insurance is not an amount payable to the priests, but is used only for calculating the remittances to the Provincial Government.
- 5) QUEBEC PENSION PLAN: The Quebec Pension Plan regulation stipulates that all employed persons must continue to pay premiums to the QPP even if aged 70 and over.
- 6) The biweekly amount allotted for a housekeeper's room and board living at the rectory, is fixed at \$253.84. (\$6,600 annually)

SALARIES OF PRIESTS, (**BELONGING TO RELIGIOUS ORDER**) INCLUDING OTHER PROVISIONS FOR MINISTRY
POLICIES OF THE DIOCESE OF MONTREAL

MONTHLY

The deduction table on the reverse side applies only to the salaries of priests belonging to religious communities. It does not apply to lay pastoral agents.

- 1) In addition to the annual salary, the Fabrique or church institution is responsible for covering room and board of priests employed by the Fabrique.
- 2) The monthly amount allotted for board is fixed at \$ 416.16 for 2010 and is taxable.
- 3) The monthly amount allotted for room is fixed at \$ 520.20 for 2010. This amount is not taxable and cannot be included in the calculation of the QPP, even if it must be included in calculating the employer's contribution for HEALTH SERVICES FUND and the CSST (Provincial).
- 4) QUEBEC PENSION PLAN: The Quebec Pension Plan regulation stipulates that all employed persons must continue to pay premiums to the QPP even if aged 70 and over.
- 5) A priest who is a member of a religious community, and who has made vows of perpetual poverty, and who remits his salary to his community, can, without a receipt claim a credit for a donation equivalent to the amount of his revenue. If his donations exceed 75 % of his revenue, then he must affix to his Tax Return, the *Certificate Respecting a Member of a Religious Order* (TP-752.0.1.i-V). The certificate must be provided by the person authorized by the religious community to do so. This form is now required, particularly if the priest changes religious community, in 2009, or if the *Certificate Respecting a Member of a Religious Order* was not provided previously.
- 6) The monthly amount allotted for the housekeeper's room and board living at the rectory, is fixed at \$ 550. (\$ 6,600 annually)

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- 6) The biweekly amount allotted for a housekeeper's room and board living at the rectory, is fixed at \$ 253.84. (\$ 5,600 annually)

