

Stipends and Other Payments to Priests



Types of Payments to Priests

- ▶ Stole Fees
- ▶ Honoraria
- ▶ Mass Fees
- ▶ Mass Stipends

Stole Fees

- ▶ Money given to a priest for the performance of sacramental functions
 - ▶ Baptisms, Weddings, Funerals
- ▶ Subject to Federal and State income tax
- ▶ Not a gift to the priest

Honoraria

- ▶ Money given to a priest for services related to his ministry
 - ▶ Speaking engagements
- ▶ Subject to Federal and State income tax
- ▶ Not a gift to the priest

Mass Fees

- ▶ Money paid to a priest by a parish for services rendered in place of the parish priest
 - ▶ Celebrating mass, hearing confessions
- ▶ Subject to Federal and State income tax
- ▶ Paid directly to the visiting priest
- ▶ 1099 needs to be issued if fees exceed \$600 in a calendar year

Mass Stipends

- ▶ Monetary offering given to a priest in return for celebrating a Mass for a special intention of an individual or family
- ▶ Mass Stipends are paid directly to the parish
- ▶ Subject to Federal and State income tax

Canon Law 951.1

A priest who celebrates several Masses on the same day can apply each to the intention for which the offering was given, but subject to the rule that, except on Christmas, he is to keep the offering for only one Mass and transfer the others to the purpose prescribed by the ordinary, while allowing for some recompense by reason of an extrinsic title.

Mass Stipends

- ▶ A priest can collect only one Mass Stipend per day
 - ▶ Vigils are counted as part of the following day
- ▶ Christmas is the only exception
 - ▶ Priest can collect 3 Mass Stipends on Christmas
 - ▶ Must be a Vigil, Midnight Mass, and Christmas Day

Mass Stipends

- ▶ Priests do not receive a stipend for the Pro Populo Mass (for the parishioners of the parish)
- ▶ Priests are restricted by Canon Law to accept no greater number of Mass intentions than can be satisfied within one year
 - ▶ Excess Mass Stipends are to be sent to the Missions Office to be redistributed
- ▶ Priests can never combine intentions

Mass Stipends

- ▶ The stipend paid to the priest is
 - ▶ the lesser of \$10 or the actual stipend paid for weekday masses
 - ▶ The lesser of \$20 or the actual stipend paid for Saturday evening or Sunday Masses, and Holiday Masses

Mass Stipends

- ▶ Stipends are paid to the parish, not the priest
- ▶ The parish must pay the stipend that the priest wishes to receive to the Diocese
- ▶ Payment will be added to the next monthly priests' payroll
- ▶ Stipends will be included in 403(b) contribution calculation