



THE BYZANTINE CATHOLIC EPARCHY OF PARMA

FINANCE OFFICE

Memorandum

To: Parish Bookkeepers and Priests
From: Matthew J. McDonald, Finance Manager
cc: Martin F. Kopmeyer, CFO, Sharon Murton, Accountant
Date: December 15, 2022

RE: UPDATES TO THE PARISH ADMINISTRATION GUIDE

Glory to Jesus Christ!

Many sections of the Parish Administration Guide have not been updated since July 2005. In order to keep this important guide relevant and helpful to our churches, we will be making a series of updates to sections of the guide, until a new version of the guide is able to be released. These revisions are so the guide aligns with procedures that may have been adjusted in the past, but do not reflect on the current version of the guide. This memo addresses the first set of these changes. The changes were reviewed and approved by the Eparchial Finance Council.

The complete updated Parish Administration Guide will be available on the Eparchy of Parma website (www.parma.org) as changes are made, but with each adjustment, we will provide what pages need to be replaced if you have a physical version of the book at your parish. The sections being updated in this first revision include:

Expenses from Parish Funds (page 40)

This is a new section to the administration guide, which reviews important details regarding receipts submitted when using the parish credit card and reimbursements. It is very important that all parish bookkeepers and priests review these policies.

Please note that we have also formally stated that **the Eparchial Finance Office highly discourages the use of debit cards**. We are all aware of a news story, someone we know, or ourselves had a debit or credit card compromised. Debit cards are linked directly to a bank and put the parish accounts at risk for fraud. Credit cards are easily closed if fraud occurs, or the card is lost. Please reach out to the Eparchial Finance Office if you have questions concerning this.

Chart of Accounts (Page 41)

- We have added liability accounts for Payroll. These are accounts which parishes who use a payroll administration company will use for tax withholding, lay employee healthcare, and other deductions. If you currently use ADP (Changing to Ahola Payroll January 1, 2023) you should add these accounts to your QuickBooks software.
- Account 5030 is renamed "Clergy Benefits" so it allows for the new clergy life insurance and short term disability insurance to be allocated here beginning in January 2023. Please note that clergy hospitalization should continue to also be allocated here.
- Account 5090 – Clergy Expense Advance will no longer be used January 2023.
- Accounts 5210, 5310 and 5510 are renamed "Television/Internet" to reflect that internet charges, as well as cable or satellite charges should be allocated here.
- Those who use "Parish Accounting Services" should allocate this cost to 5554 - Professional Services.
- Account 5576 has been renamed "Meals & Travel". This account should be used for reimbursements for travel and business meals, which are normally reimbursements to the parish priest.
- If you have questions where to allocate certain expenses or income, please reach out the Eparchial Finance Office. We are glad to assist you.

Remuneration (page 62)

These changes were discussed in a previous memo regarding adjustments to clergy compensation January 1, 2023. If you did not receive this memo or have questions, please reach out the Eparchial Finance Office.

Stipends and Fees (page 70)

The Divine Liturgy Stipend amount, which was revised June 2021 to \$20, is updated to reflect the correct information.

If you have questions concerning these changes, please don't hesitate to call or email the Eparchial Finance Office at finance@parma.org or **216.741.8773 ext 4**. We are here to support you.

Peace in Christ!

16. MONTHLY FINANCIAL REPORT

All parishes shall report the results of their financial operations on a monthly basis.

1. Each parish shall use the uniform Chart of Accounts and reporting requirements as detailed in the Pastor's Account Book Instruction Guide. A copy of all reports shall be retained with the permanent records of the parish and another is submitted to the chancery.
2. The parish shall submit (a) Balance Sheet, (b) Profit & Loss Statement and (c) General Ledger or Transactions Listing for each bank/investment account to the eparchial finance office no later than 30 days after the end of each month to report in detail the prior month's financial activities.
3. The monthly assessment report shall be submitted to the eparchial finance office with the monthly financial reports.
4. The eparchial finance office may correct and make adjustments to parish financial reports or require additional information as necessary.

17. ANNUAL FINANCIAL REPORT

1. Each parish shall use the uniform Chart of Accounts and reporting requirements as detailed in the Pastor's Account Book Instruction Guide. A copy of all reports shall be retained with the permanent records of the parish and another is submitted to the chancery.
2. The parish shall submit an Annual Report to the eparchial finance office by March 1st of each year.
 - A. The report shall include Balance Sheet, Cash Equivalent Sheet and Profit and Loss Statement which combines the transactions of all general and activity accounts.
 - B. Those parishes which have a cemetery shall include a Balance Sheet and Profit and Loss Statement which combines the transactions of all cemetery accounts.
 - C. Those parishes which have a school shall include the school Annual Report.
3. The parish shall submit an Annual Report to parishioners. The financial report format for this purpose need not follow that which is submitted to the eparchial finance office. (Statute 184.1)
 - A. This report shall include the complete listing of all Ordinary Income and Ordinary Expenses.
 - B. The report shall include a) the complete listing of all Transfers from Parish Organizations, Other Income and Other Expenses **OR** b) the total Transfers from Parish Organizations and the net income of all Other Income and Other Expenses.

(Refer to separate *Pastor's Account Book Instruction Guide* for further information)

18. Expenses from Parish Funds

Any purchase from parish funds must be for the exclusive benefit of the parish, and a reasonable and necessary expenses. The Pastor/Administrator/Eparchy is the final authority if a purchase can be paid from parish funds.

Any expenditure, including cash, check, credit card, or electronic funds transfer should include sufficient documentation to support the business purpose and alignment to the purpose of the funds. Where unclear or unusual circumstances arise, or additional information is needed, questions should be directed to the Eparchial Finance Department. In all cases, fiscal prudence and good judgment should be exercised. Documentation of purchase can be in the form of a receipt, invoice or other proof of payment. The documentation should include:

1. Amount of purchase, including tax if applicable
2. The date and place of purchase
3. Description of the product or service provided
4. If an invoice, it should list that it was paid and form of payment

Please note: debit cards are highly discouraged due to lack of spending approval and the fraud risk which they expose the church to.

Any reimbursement should be approved by a Pastor/Parish Administrator or other Manager before the purchase is made. Reimbursements should be to an individual or invoice. Payments to a personal credit card are prohibited. To be reimbursed, a completed and signed reimbursement form (see page 66 or the Eparchy of Parma website) must be included with the documentation of purchase. This form should have both the Pastor/Administrator's signature and the signature of a member of the parish's Finance Council or another signer on the bank account the reimbursement is being paid out of to approve reimbursement of the purchase.

Mileage reimbursements should be paid at the current standard IRS mileage rate and should be documented using the reimbursement form which should include details including date traveled, starting and ending location, and purpose for the trip.

Any items reimbursed by or purchased by the parish, including benefits received because of that purchase (coupons, credit card rewards, fuel perks etc.) are the property of the parish. *(Example: a laptop is purchased for a priest. If the priest is transferred to a new parish the laptop stays at the parish)*

Documentation and signed reimbursement forms should be maintained with parish records.

CHART OF ACCOUNTS

Assets and Liabilities

| | |
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| 1000 General Accounts | Includes all general account |
| 1010 Primary Checking | |
| 1300 Activities Fund-Raising Accounts | Includes all activity/fund-raising accounts |
| 1310 Catering | |
| 2100 Payroll Accounts | |
| 2100 Payroll Clearing | |
| 2120 Payroll Taxes Accr | Payroll taxes deducted and paid |
| 2130 Lay Healthcare Accr | Healthcare premiums deducted and paid |
| 2140 Garnishments | Garnishments deducted |
| 2600 Loan Payable | Optional - includes each loan payable |

Ordinary Income

| | |
|----------------------------|---|
| 4000 Collections | |
| 4010 Sunday Offerings | |
| 4015 Dues/Monthly | |
| 4020 Children's | |
| 4025 Initial Offering | |
| 4030 Christmas | |
| 4035 Easter/Lenten | |
| 4040 Holy Days | |
| 4045 Building/Improvements | Includes collections for roofs, windows, mosaics, icons, art, baptismal fonts, etc. |
| 4050 Flowers | |
| 4055 Fuel | |
| 4060 Candles/Votive Lights | Income from candles and votive lights |
| 4099 Other Collections | Collections that support parish activities, excludes collections where 100% of collection is sent to a charity, mission, etc. |

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| 4100 Regular Income | |
| 4110 Advertising | Parish bulletins |
| 4115 Dividend Income | |
| 4120 Interest Income | |
| 4122 Interest Income: Parishes Together Fund | Interest received from deposits to Parishes Together Fund |
| 4125 Investment Income/Loss | Includes unrealized gains/losses |
| 4130 Property Rental | |

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| 4140 Property Sales | |
| 4160 Bequests, Gifts, Memorials | Includes bequests from estates, trusts, gifts, donations received "in memory of", etc. |
| 4199 Other Regular Income | Income not listed under any other categories |
| 4200 Eparchial Collections | |
| 4210 Horizons | |
| 4220 Stewardship Appeal | Parishioners submitting Stewardship payments to the parish. This should then be paid to the Eparchy through 5840 - Stewardship |

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| 4300 Special Income | All exempt from assessment |
| 4305 Church Appointments | Special donations from individuals for specific items for the church interior only, such as vestments, chalices, stained glass windows |
| 4310 Authorized Building Fund | Bishop's approval required for this category |
| 4315 Cemetery Income | Deposits to general accounts only |
| 4320 Charitable Collections | 100% of collection donated to charity |
| 4325 ECF/Religious Education | |
| 4330 Grant Receipts: Parishes Together Fund | |
| 4335 Loan Interest Receipts | |
| 4340 Poor Box Receipts | |
| 4350 Refunds | Unless allocated to corresponding expense |
| 4360 Stewardship Rebate | |
| 4399 Other Special Income | |

Ordinary Expenses

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|------------------------------|--|
| 5000 Personnel Costs | |
| 5010 Salaries | |
| 5011 Pastor/Administrator | |
| 5012 Parochial Vicar | |
| 5014 Cantor/Choir Director | |
| 5016 Substitute Clergy | |
| 5020 Custodian | Includes janitor, sexton, church cleaning |
| 5022 Extra Labor | |
| 5026 Secretarial/Bookkeeping | |
| 5028 Sisters | |
| 5030 Clergy Benefits | Hospitalization, life insurance, short-term disability |
| 5035 Clergy Pension Plan | |
| 5040 Lay Hospitalization | |
| 5045 Payroll Taxes | Includes both clergy and lay payroll taxes |
| 5090 Clergy Expense Advance | Not in use beginning January 2023 |

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| 5100 Church Operating Costs | |
| 5110 Candles/Votive Lights | Cost of Candles and votive lights |
| 5130 ECF/Religious Education | Including tuition, subsidies, materials, supplies, training, evangelization, etc. |
| 5100 Church Operating Costs (cont.) | |
| 5142 Equipment Purchases | Included furniture and fixtures |
| 5150 Flowers/Decorations | |
| 5162 Remodeling & Improvements | |
| 5163 Rent Expense | |
| 5164 Repairs & Maintenance | |
| 5170 Sanctuary Supplies | |
| 5180 Utilities | |
| 5182 Electricity | Except if listed under general |
| 5188 Gas/Oil | Except if listed under general |
| 5188 Telephone | Except if listed under general |
| 5188 Water & Sewer | Except if listed under general |
| 5190 Vestment Purchase & Upkeep | |
| 5195 Worship Expense | Includes books/printing for worship, cantor supplies, etc. |
| 5199 Other Church Expenses | |

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| 5200 Rectory Operating Costs | |
| 5210 Television/Internet | Except if listed under general |
| 5242 Equipment Purchases | Includes furniture and fixtures |
| 5250 Housekeeping Expense | |
| 5262 Remodeling & Improvements | |
| 5264 Repairs & Maintenance | |
| 5280 Utilities | |
| 5282 Electricity | Except if listed under general |
| 5284 Gas/Oil | Except if listed under general |
| 5286 Telephone/Cell | Except if listed under general |
| 5288 Water & Sewer | Except if listed under general |
| 5299 Other Rectory Expenses | |

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| 5300 Convent Operating Costs | |
| 5310 Television/Internet | Except if listed under general |
| 5342 Equipment Purchases | Includes furniture and fixtures |
| 5362 Remodeling & Improvements | |
| 5364 Repairs & Maintenance | |
| 5380 Utilities | |
| 5382 Electricity | Except if listed under general |
| 5384 Gas/Oil | Except if listed under general |

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| 5386 Telephone | Except if listed under general |
| 5388 Water & Sewer | Except if listed under general |
| 5399 Other Convent Expenses | |

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| 5400 Other Building Operating Costs | Includes hall, storage facilities, garages, etc. |
| 5442 Equipment Purchases | Includes furniture and fixtures |
| 5450 Outside Labor | |
| 5452 Personnel | |
| 5454 Salaries | |
| 5456 Payroll Taxes | |
| 5462 Remodeling & Improvements | |
| 5464 Repairs & Maintenance | |
| 5480 Utilities | |
| 5482 Electricity | Except if listed under general |
| 5484 Gas/Oil | Except if listed under general |
| 5486 Telephone | Except if listed under general |
| 5488 Water & Sewer | Except if listed under general |
| 5499 Other Building Expenses | |

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| 5500 General & Administrative | |
| 5501 Advertising | |
| 5502 Auto/Truck Expense | |
| 5503 Fuel | |
| 5504 Insurance | |
| 5505 Maintenance | |
| 5506 Other Vehicle | |
| 5508 Bank & Service Charges | |
| 5509 Bulletins, Envelopes, etc. | |
| 5510 Television/Internet | |
| 5513 Contributions/Donations | Contributions to other groups and non-profits |
| 5515 Eparchial Assessments | |
| 5516 Eparchial Other | |
| 5518 Equipment Purchases | Includes furniture and fixtures not recorded to church, rectory, etc. |
| 5520 Gifts | Gifts to individuals |
| 5535 Lawn/Grounds Care | |
| 5539 License, Fees & Permits | |
| 5540 Office | |
| 5542 Equipment Purchase | Computers, desks, fax, typewriters, etc. |
| 5544 Postage/Shipping | |
| 5546 Repair & Maintenance | Repairs & contracted services for office equipment |

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| 5548 Supplies & Misc. | |
| 5550 Pest Control | |
| 5552 Petty Cash | |
| 5554 Professional Services | Accounting, Parish Accounting Services and legal services |
| 5500 General & Administrative (cont.) | |
| 5556 Property | |
| 5557 Insurance | |
| 5558 Purchase/Sale Expense | |
| 5559 Taxes | |
| 5562 Remodeling & Improvement | |
| 5564 Repairs & Maintenance | |
| 5566 Retreats/Conferences | Includes retreats, conferences, clergy support group expenses, continuing education |
| 5568 Rubbish Collection | |
| 5570 Security | |
| 5574 Snow Removal | |
| 5575 Subscriptions | |
| 5576 Meals & Travel | Business meals, mileage, car rental |
| 5580 Utilities | |
| 5582 Electricity | Unless recorded to individual building |
| 5584 Gas/Oil | Unless recorded to individual building |
| 5586 Telephone | Unless recorded to individual building |
| 5588 Water & Sewer | Unless recorded to individual building |
| 5599 Other G & A Expenses | |

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| 5600 Cemetery Operating Costs | Includes expense which are paid from the general accounts only |
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| 5800 Eparchial Expenses | |
| 5820 Horizons | |
| 5840 Stewardship | |
| 5860 Eparchial Radio & TV | Contributions to support eparchial radio & TV programming |

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| 5900 Loans Repayment | Use this category if principal and interest portions are not separated |
| 5910 Interest Expense | Use this category if principal portion of payment is recorded to the liability account |

Other Income

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| 6000 Transfers from Parish Organizations | These categories may be customized to your parish needs |
| 6100 Altar Society | |
| 6200 Ladies Guild | |
| 6300 Mens Club | |
| 6600 Rosary Society | |
| 6800 Youth Group | |

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| 7000 Activities Income | These categories may be customized to your parish needs |
| 7100 Bingo Income | |
| 7200 Catering Income | Revenue from bakery, pirohi, kielbasa, etc. |
| 7400 Hall Income | Revenue from hall events |
| 7500 Fund-Raising Event Income | Revenue from raffles, dances, etc. |
| 7600 Gift Shop Income | Includes sale of religious goods |
| 7800 Parish Socials Income | Includes dinners, picnics, socials, etc. |
| 7900 Other Activities Income | |

Other Expenses

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| 8000 Activities Expense | These categories may be customized to your parish needs |
| 8100 Bingo Expense | |
| 8200 Catering Expense | Expenses related to bakery, pirohi, kielbasa, etc. |
| 8400 Hall Expense | Expenses directly related to hall events |
| 8500 Fund-Raising Expense | Expenses related to raffles, dances, etc. |
| 8600 Gift Shop Expense | Cost of religious goods for re-sale |
| 8800 Parish Socials Expense | Expense related to dinners, picnics, socials, etc. |
| 8900 Other Activities Expense | |

Procedures for Filing a Complaint of Sexual Abuse

1. Any cleric, seminarian, religious, eparchial employee, regular volunteer of the Eparchy, or other person acting in an official or professional capacity, who has unprivileged knowledge, suspicion, or awareness of any allegation of sexual abuse of minors by priests, deacons or other church personnel shall report such knowledge, suspicion or allegation to appropriate civil authorities (local police for your town) and the child protection agency or hot line for your area.
2. Any cleric, seminarian, religious, eparchial employee, regular volunteer of the Eparchy, or other person acting in an official or professional capacity, who has unprivileged knowledge, suspicion, or awareness of any allegation of sexual abuse of minors by priests, deacons or other church personnel shall report such knowledge, suspicion or allegation to the Bishop or to the Assistance Coordinator, who shall report such allegation to the Bishop.
3. The bishop, protosyncellus, or the assistance coordinator can be reached by calling the Chancery at (216) 741-8773 and requesting a return call.
4. The bishop and protosyncellus, upon receipt of a complaint, will contact the Assistance Coordinator, the Review Board, the Eparchial attorney, and the Eparchial Insurance company. The Assistance Coordinator will also verify that the report has been filed with the local police and the appropriate child protection agency.
5. The Assistance Coordinator will provide a supportive contact experience for the alleged victim; discuss the available assistance and its expected duration; recommend specific psychological, spiritual or social service resources; and obtain follow-up status at regular intervals during treatment.
6. The bishop will personally meet with all victims and their families.
7. The Eparchy will initiate a prompt, objective, preliminary investigation in accord with canons 1468-1470 of the *Code of Canons of Eastern Churches*. The investigation is to be conducted by a qualified professional, trained to deal with ecclesiastical cases, treating the alleged victim and family members with sensitivity.
8. The Review Board will advise the Bishop in his assessment of the allegation and of the accused person's fitness for ministry or other service to the Eparchy.

III. CLERGY

1. REMUNERATION

PASTORS/ADMINISTRATORS/PAROCHIAL VICARS

1. Remuneration of clergy will be reviewed annually by the Eparchial Finance Council in relation to the cost-of-living scale and suitable recommendations made to the bishop for changes in remuneration. (Statute 173.2)
 - A. Clergy will be notified of changes in remuneration by the finance office.
 - B. Remuneration payments to the pastor/administrator and parochial vicar are on a monthly or semi-monthly basis, not on a weekly basis. (Statute 173.1)
 - C. Remuneration is normally paid at the end of a work period, or semi-monthly on the 15th of the month (or earliest business day to the 15th) and last business day of the month. For a special reason, pastors are permitted to receive one month remuneration in advance. This advance is limited to only one month per year. (Statute 177) Other advance payments or loans to clergy are strictly prohibited (Statute 177.1).
 - D. Years of Service remuneration for pastors with 20 years of active service is \$100 per month, paid by the parish. Remuneration is adjusted each quarter by \$5.00. If the priest serves at more than one parish, this cost is divided equally between all locations served.
 - E. A priest shall accept the salary, years of service remuneration, and other remuneration due to him unless, with the bishop's written permission, he freely chooses to accept nothing or a reduced sum, provided he does not lack the necessities of food, clothing and shelter.
 - F. If a priest, without the bishop's written permission, fails to accept his remuneration within one year of it becoming due to him, he thereby renounces his right to whatever he did not accept and cannot seek it under any title from the parish or from the bishop.
 - G. Where the salary imposes a serious financial burden upon his parish, the priest is to present this matter to the bishop for resolution. This is not to be interpreted to mean that the chancery will assume the burden of supplying any deficit amounts.
 - H. It is not permitted for the pastor to receive income which a housekeeper or other domestic help would receive. If the pastor chooses to do his own domestic work, he does not receive remuneration for this. (Statute 174.1)
 - I. The parish where a priest serves pays the annual auto insurance premiums for one and only one personally owned automobile per priest. (Statute 181) Any policy of automobile insurance should include the following limits as a minimum. Combined single limit of liability of \$300,000 or separate limits of \$100,000 per person/\$300,000 per accident for

bodily injury liability and \$50,000 for property damage liability. Coverage for the vehicle may also be included.

- J. The parish where a priest serves pays the annual insurance premiums for personal liability and personally owned property such as clothing, sports equipment, radios, books, etc. to a maximum of \$500 per year. (Statute 182)
- K. On assignment to a new parish, an allowance for moving expenses is allotted from the parish to which the priest has been transferred. Guidelines for moving expenses are prepared by the Eparchial Finance Council. (Statute 175)
- L. The parish is financially responsible for all telephone charges, including long distance personal calls made by the priest, within reason. A priest's mobile device charges up to a maximum of \$75.00 per month may be paid by the parish. This does not include cell phone accessories or phone charges of other members of the family.
- M. Basic internet service and/or cable, or satellite. In place of cable/satellite, one streaming service may be paid for (examples: Hulu, Netflix, Paramount Plus)
- N. Household supplies for the rectory, including cleaning products, trash bags and paper towels
- O. Fees and travel expenses for attendance at presbyteral functions including retreats, conventions and other meetings authorized by the bishop are paid by the parish.
- P. The parish where a priest serves reimburses to him actual expenses incurred in regard to clergy support group meetings to a maximum of \$500 per calendar year. Actual expenses include travel costs, lodging, meals, meeting rooms, etc.; receipts must be provided with reimbursement form filled out and retained in the parish files.
- Q. The parish where a priest serves is permitted to spend up to \$250 per calendar year toward the continuing education of each pastor and parochial vicar. This should have explanation with an invoice or receipt clearly stating date of purchase and reason.

2. Clergy receive additional remuneration for the administration of a second parish/mission.

- A. The salary is determined on an individual basis. The bishop will notify the administrator in writing of the amount of remuneration.
- B. Automobile expenses for priests traveling to a second assignment or missions are reimbursed at the standard IRS rate at date of travel. (Statute 175.1)

3. Non-taxable Reimbursement

Clergy may be reimbursed for expenses incurred exclusively for parish/eparchy business purposes. (For more details regarding reimbursements, see page 40). All requests should include documentation and completed and signed reimbursement form (see page 66 or Eparchy website).

Reimbursable expenses include:

- A. Travel for parish/eparchy business/pastoral purposes. This is paid in the form of mileage reimbursement at the standard IRS rate and tolls, cost of basic airfare and baggage (upgrades excluded), rental vehicle expense or ride hailing service. All mileage must be submitted with

reimbursement form which includes dates of travel, mileage, and purpose for the trip. This should be allocated to “5576 - Meals & Travel” (*Examples include sick calls, travel for a religious conference, deanery meeting, or travel to second parish.*)

- B. Business or Travel Meals. A business meal is defined as a meal at which a priest attends with at least one individual for the purpose of business or pastoral work for the church/eparchy (*Example: spiritual direction with a parishioner*) The purpose of the meeting should be listed. A travel meal is defined as meal at a convention, seminar, or any type of meeting. A receipt with details of purchase and total amount paid after tip should be submitted (this is sometimes listed on two receipts). These costs should be allocated to account “5576 - Meals & Travel”
 - C. Costs incurred for immigration procedures, including immunizations, Homeland Security fees, travel to appointments, and other immigration fees are reimbursed by the Eparchy of Parma. Receipts paid with foreign currency will be reimbursed at the conversion rate at time of purchase and at the discretion of the Eparchial Finance Office.
 - D. Other items purchased for use by the parish. Allocate this to the appropriate account which matches purpose of purchase.
4. Items not paid from parish funds:
- A. Personal property such as food, clothing, automobile, tapes, cassettes, vacations, and other personal expenses are not paid from parish funds (Statute 173.7)
 - B. Subscriptions for frequent flyer programs, travel insurance, travel clubs (including TSA PreCheck), music, media, books, streaming services (without previous authorization), or other entertainment are not to be paid with parish funds.
 - C. If additional storage is needed for personal property including vehicles, this is a personal expense and should not be paid with parish funds.
 - D. Personal care is the responsibility of the priest and should not be paid by the parish. This includes, but is not limited to haircuts, shoeshine, eyecare, prescriptions, medical co-pays or other out of pocket medical expenses.
 - E. It is not permitted for the pastor to receive parish account remuneration for such things as snow removal, custodial, social security (Statute 173.8)
5. Eparchial priests are responsible for the filing and payment of their own social security, federal, state and local income tax returns.
6. Priests are strongly encouraged to participate in the federal Social Security program.
7. Clergy of the Eparchy of Parma are dual Status Taxpayers who are self employed for Social Security and Medicare purposes, but employees for income tax purposes.
- A. W-2 forms are issued annually by the Eparchy or current payroll provider to each priest.
 - B. Parish salaries, chancery salaries, years of service, pre-retirement benefits and other stipends

are included on the form W-2. Expense reimbursements are not taxable and should not be listed on the form W-2.

- C. If your states law requires local taxes be withheld from all employee paychecks, local taxes are to be withheld and paid by the parish or payroll provider.
- D. While not required, clergy may request that federal, state or local taxes (parishes outside of Ohio) be withheld and paid by the parish or payroll provider. Clergy should fill out and sign an appropriate withholding form to request this. Medicare and Social Security taxes are prohibited from being withheld
- E. It is federal law that every employee, including clergy, have a I9 tax form (employment eligibility form) on file at the parish where he is paid. This form can be found on the Eparchy of Parma website or IRS website.

8. Retirement Fund:

- A. The parish contributes the assessed amount to the Eparchy of Parma Retirement Fund.
- B. A contribution is made to the retirement plan of non-eparchial/religious priests who are not members of the Eparchy of Parma Retirement Fund.

3. STIPENDS AND FEES

1. It should be made clear to all of the Christian faithful that stipends and stole fees are not prices by which the liturgical services are bought but are free-will offerings, even though there is a suggested sum. (Statute 112.1)
2. Traditional free-will offerings are designated for the pastor such as stipends for baptisms, weddings, funerals, house blessings, hramoty (memorial list or diptychs). (Statute 173.5)
3. No reasonable request for the Divine Liturgy will ever be refused because of an inability of the one requesting to donate all or part of the recommended sum. (Statute 112.4)
4. Divine Liturgy stipends belong to the priest who celebrates the Liturgy. (Statute 173.6)
5. Stipends received for a second or third Divine Liturgy on a given day are to be sent to the Chancery for deposit in the seminary fund. (Statute 112.3)
6. According to the Metropolitan Norms, stipends, stole fees and honoraria for pastors and extra clergy are updated on a regular basis. (Statute 173.4)
7. No stipend may be taken for the Presanctified Liturgy unless the donor freely requests it and it is made clear that this is not a Eucharistic Divine Liturgy. (Statute 112.2)
8. Baptismal and marriage certificates are provided upon request with no charge, not even office or mailing costs. (Statute 159.2) Payment for extra clergy is to be made at the time service is rendered.
9. Costs incurred in Tribunal matters shall be shared equally by all parties. (Statute 192.5)
 - A. The Vicar Judicial shall prepare a schedule of fees and, after approval of the bishop, shall promulgate it. (Statute 192.6)
 - B. In cases of true need, properly documented cases will be heard partially or totally gratuitously. Ability to pay fees never affects the outcome of the case. (Statute 192.7)

STIPENDS AND FEES

| <u>Service</u> | <u>Stipend</u> | <u>Recipient</u> |
|---|--|-------------------------|
| Divine Liturgy | \$20.00* | Priest |
| Presanctified Divine Liturgy | Whatever Offered | Priest |
| All Souls Saturdays | Whatever Offered | Priest |
| Baptism | Whatever Offered | Priest |
| Wedding | At least \$100.00 \$ 50.00 | Priest Cantor |
| Funerals | At least \$100.00 \$ 50.00 | Priest Cantor |
| Panachida | Whatever Offered | Priest |
| Mirovanije | Whatever Offered | Priest |
| Blessing of Homes | Whatever Offered | Priest |
| Antimension | \$50.00 | Chancery |
| Chrism | \$25.00 | Sisters of St. Basil |
| Canonical Visitation by Bishop | No Stipend | |
| Visitation by the Protopresbyter | \$50.00 | Protopresbyter |
| Substitute Clergy Sunday & Holy Days | \$75.00 Per Divine Liturgy, plus mileage consideration if over 50 miles one way | Priest |
| Baptismal & Marriage Certificates | No Charge | |
| Transfer of Ritual Church | No Charge | |
| Blessing, etc. | \$200.00 | Bishop or his designate |

** If the amount is greater than the set stipend, the priest is to forward the difference to the Eparchial Chancery for deposit into the fund for promotion of vocations and seminary education.*