

REMUNERATION FOR PRIESTS AND PASTORAL INTERNS
Diocese of Sault Ste. Marie
January 2024

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarian Intern		Priest Religious Pastor		Notes
	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	Priest	Parish	
Salary	\$2,675.18		\$2,675.18		\$2,608.55		\$1,539.47		\$2,675.18		
Accommodations	600.29		600.29		600.29		600.29		600.29		*1
Food	332.07		332.07		332.07		332.07		332.07		*1
Gross Salary	\$3,607.54		\$3,607.54		\$3,540.91		\$2,471.83		\$3,607.54		
Deductions											
Income Tax - Federal	\$297.89		\$327.47		\$288.88		\$137.00		N/A		
Income Tax - Provincial	156.74		166.70		153.71		90.07		N/A		
Canada Pension Plan	197.20	197.20	0.00	0.00	193.33	193.33	128.14	128.14	N/A	N/A	*2
Employment Insurance	58.78	82.29	58.78	82.29	57.72	80.81	39.86	55.08	N/A	N/A	*3
Accommodations	600.29		600.29		600.29		600.29		600.29		*4
Food	332.07		332.07		332.07		332.07		332.07		
Total Deductions	\$1,642.97		\$1,485.31		\$1,626.00		\$1,327.43		\$932.36		
Net Salary	\$1,964.57		\$2,122.23		\$1,914.91		\$1,144.40		\$2,675.18		

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