



January 08, 2026

RE: Forms T1223 and T2200

1. Form T1223 - CLERGY RESIDENCE DEDUCTION:
 - a) This Canada Revenue Agency (CRA) form includes definitions for Clergy and Residence for Clergy within the Income Tax Act.
 - b) Form T1223 may be used for claiming Clergy Residence as a credit on your personal tax return for 2025.
Use the 2025 remuneration schedule to complete:
 - Line 1 = Gross monthly salary plus Taxable Living Allowance (accommodation and food) plus Stipends (mass intentions) and Honorariums (funerals/weddings)
 - Line 6 = Accommodation /Room portion of the Taxable Allowance (not Food) valued at \$612.30 per month X 12 months = \$7,347.60

2. Form T2200 – DECLARATION OF CONDITIONS OF EMPLOYMENT:
This Form may be used if you are claiming car/travel expenses which are work related as a credit on your 2025 Tax Return. All claims must be supported by both receipts and car log-book.

3. IN PREPARING T4 – 2025 use the following when necessary
 - i) **Clergy Pension Adjustment - Do not enter for international clergy member not incardinated (international clergy) in the diocese as they do not participate in the registered pension plan or they are over the age of 65.**
 - a) BOX 20 – NIL
 - b) BOX 50 – 0535534
 - c) BOX 52 – \$2,370

 - ii) **Box 45 – Employer-Offered Dental Benefits - MUST be filled in using the following codes. Clergy are a Code 2.**

Code Access

1	Not eligible to access any dental care insurance, or coverage of dental services of any kind
2	Payee only
3	Payee, spouse and dependent children
4	Payee and their spouse
5	Payee and their dependent children



- iii) Clergy Accommodations – Box 30 Board and Lodging – \$612.30 per month that they are on the parish payroll
- iv) Employee Paid Benefits – Box 85 Employee-paid premiums for private health service plans – If the employee has chosen benefits with a cost split (ex 50/50, 75/25), enter the total amount paid by the employee for their benefits.

Questions concerning the above should be directed to

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