REMUNERATION FOR PRIESTS AND PASTORAL INTERNS

Diocese of Sault Ste. Marie

January 2026

Description	Pastor		Pastor (CPP Exempt)		Priest Assistant		Seminarian Intern		Priest Religious Pastor		Notes
Salary	$2,783.25		$2,783.25		$2,713.93		$1,601.67		$2,783.25		
Accommodations	624.55		624.55		624.55		624.55		624.55		*1
Food	345.48		345.48		345.48		345.48		345.48		*1
Gross Salary	**$3,753.28**		$3,753.28		$3,683.96		$2,571.70		$3,753.28		
Deductions	**Priest**	**Parish**	**Priest**	**Parish**	**Priest**	**Parish**	**Priest**	**Parish**	**Priest**	**Parish**	
Income Tax - Federal	$278.61		$307.44		$269.64		$125.73		N/A		
Income Tax - Provincial	158.89		169.29		155.65		91.24		N/A		
Canada Pension Plan	205.97	205.97	0.00	0.00	201.84	201.84	135.66	135.66	N/A	N/A	*2
Employment Insurance	61.18	85.65	61.18	85.65	60.05	84.07	41.92	58.69	N/A	N/A	*3
Accommodations	624.55		624.55		624.55		624.55		624.55		*4
Food	345.48		345.48		345.48		345.48		345.48		
Total Deductions	$1,674.68		$1,507.94		$1,657.21		$1,364.58		$970.03		
Net Salary	$2,078.60		$2,245.34		$2,026.75		$1,207.12		$2,783.25		

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