

# ARCHDIOCESE OF BOSTON REMUNERATION AND BENEFITS POLICY FOR BOSTON AND OTHER DIOCESAN PRIESTS

## Introduction

The remuneration and benefits below are standard for any priest of the Archdiocese of Boston and any priest from another (Arch) diocese who is assigned by the Archbishop of Boston to an assignment within the Archdiocese. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits are not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

### **Please note the following Archdiocesan policies:**

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasions of baptisms, marriages, and funerals. These offerings go to the parish rather than the priest. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop which are to be returned to the Pastoral Center or other agency in accord with his instructions,
  - b. The \$10 stipend for a Mass which belongs to the celebrant. As stated in the IRS *Audit Guidelines for Ministers*, stipends paid to the celebrant for masses should be reported as income and thus processed through payroll; (see #3 below)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day up to a maximum of three. When pastoral necessity requires a priest to celebrate more than one Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood — *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest's annual stipend payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be made in the context of the parishes' ability to do so. Funds for any bonuses may not be taken from the Christmas, Easter, or September Clergy collections, which belong to the Clergy Trust (aka Clergy Funds or Clergy Health & Retirement Trust) but may be drawn from parish/institution funds.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

All bonuses should be paid through payroll, documented in parish/institution records, and reported in gross income, as stated clearly in the IRS *Audit Guidelines for Ministers*.

5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest and not of the parish/institution/agency to which he is assigned.
6. Parishes are on a common pay period for all priests assigned to a parish. Remuneration for priests is paid in arrears. If a priest is paid monthly the parish where the priest was assigned as of the last day of the month is responsible to pay the priest for that month. Both the current parish and the former parish where the priest was assigned should review to ensure the appropriate amount is paid by the respective parishes during the transition.

If a priest is paid bi-weekly, the parish where the priest is assigned at the end of the pay period is responsible to pay the priest for that pay period. The previous parish and the new parish shall communicate with each other on the payroll transition to ensure the payroll is accurate. A priest remuneration payment can be paid on a bi-weekly or monthly basis. A priest remuneration payment can be paid on a bi-weekly or a monthly basis.

The above policies are those followed for all audits of parishes, institutions, and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any individual priest.

## TAXABLE INCOME

### Remuneration

#### **1. Base Stipend:**

The base stipend for an Archdiocesan priest for fiscal year 2026 is \$34,520 effective July 1, 2025. This is a 2.56% increase based on the COLA (cost of living adjustment) methodology. For details related to the COLA please see the Appendix.

#### **2. Professional Allotment:**

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$6,710 professional allotment portion of the Archdiocesan priest's remuneration.

#### **3. Seniority Increment:**

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

#### **4. Newly Ordained Priests:**

Priest that are ordained during this fiscal year will be paid using the Remuneration Schedule in effect for the first year of ordination listed on the schedule.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### 5. Senior Priests In Assignment:

When a senior priest of the Archdiocese of Boston is officially assigned by the Archbishop, the receiving parish or agency is to pay the priest for the difference of what he would be making as an active priest (based on his year of ordination) less his senior priest stipend (\$1,581.41/month). The parish or agency is not responsible for the senior priest's medical insurance.

### 6. Guidance on Offerings to Visiting Priests:

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. The suggested offering is \$100 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to hear confessions. The suggested offering is a range of \$50-\$100 and would be considered taxable income.

### **Please Note:**

All priests are to enroll in Social Security. Not participating in Social Security may prevent a priest from accumulating 40 quarters which is needed to qualify for Medicare A & B at age 65 and to collect Social Security.

Enrolled priests pay the total 15.3 percent Social Security tax on their income. The remuneration includes a supplement to assist with Social Security cost, and it is included as part of the base stipend since it is taxable for both Federal Income and Social Security taxes. There is a separate "Archdiocesan Priest Remuneration Payment Schedule" for priests "not participating in the Social Security Program." Remuneration for incardinated priests that do not participate in Social Security is reduced by 25 percent. To obtain a copy of this payment schedule for priests not participating in the Social Security Program contact the Episcopal Vicar for Clergy.

Each priest is to notify the parish or institution to which he is assigned as to whether he is part of the Social Security program. In turn, pastors/administrators/supervisors are to notify the Executive Director of the Clergy Trust in writing of all priests not participating in the Social Security Program. Each parish/institution will send Clergy Trust the 25% difference to assist with the greatly increased cost of benefits for priests not eligible for Medicare.

### **Automobile Insurance**

The parish or institution to which a priest is assigned will pay the first \$900 annually to assist with the auto insurance for the priest. The priest is responsible to pay the remaining balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

A priest who is assigned to a parish or Archdiocesan institution in any area serviced by the Boston Police Department (Boston, East Boston, South Boston, Downtown, Charlestown, Roxbury, Mattapan, Dorchester, South End, Brighton, West Roxbury, Jamaica Plain, Hyde Park), Brockton, Chelsea, Everette, Lawrence, Lynn, Somerville, Salem, Revere, Malden, Braintree, or Winthrop paying \$1,600 or more annually, may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

Annual Insurance Premium	Portion of Premium Paid by Parish or Institution
From \$0 to \$1,600	\$900 paid by parish / institution
From \$1,601 to \$1,700	\$1,000 paid by parish / institution
From \$1,701 to \$1,800	\$1,100 paid by parish / institution
From \$1,801 to \$1,900	\$1,200 paid by parish / institution
From \$1,901 to \$2,000	\$1,300 paid by parish / institution
From \$2,001 to \$2,100	\$1,400 paid by parish / institution
From \$2,101 to \$2,200	\$1,500 paid by parish / institution
From \$2,201 to \$2,300	\$1,600 paid by parish / institution
From \$2,301 to \$2,400	\$1,700 paid by parish / institution
From \$2,401 to \$2,500	\$1,800 paid by parish / institution
From \$2,501 and over	\$1,900 paid by parish / institution

This compensation for auto insurance is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email [Joseph\\_McEnness@rcab.org](mailto:Joseph_McEnness@rcab.org).

### **Room and Board**

The parish or institution to which the priest is assigned provides room and board. The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually and is taxable to the individual priest for Social Security purposes only.

### **Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted. The pastor/administrator of a parish should develop a meal policy and distribute to the priests living in the rectory.

### **Moving Expenses at the Time of Transfer**

The receiving parish is responsible to assist with the moving expenses up to a maximum of \$800. This reimbursement for moving expenses is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year. Assistance with moving expenses is considered taxable income by the IRS. For a priest moving to a seminary, the seminary pays for his moving expenses. For a priest going on Lend Lease, the receiving institution pays for his moving expenses. Retiring priests pay for their own moving costs unless the parish assists as a token of gratitude.

## **NON-TAXABLE INCOME/BENEFITS**

### **Retreat**

The parish or institution to which a priest is assigned will pay up to \$1,250 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or Archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next, if not used. Each diocesan priest is to make a spiritual retreat every year. Priests should inform the Vicar General/Moderator of the Curia of their annual retreat.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### **Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s).

### **Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, an annual retreat and continuing education. This expectation is outlined in the documents *Pastores Dabo Vobis* and the *Basic Plan for the Ongoing Formation of Priests* by the United States Bishops. Part of the \$6,710 professional allotment is to help priests cover the cost of continuing education. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

Those in the first 5 years of their priesthood are expected to participate in the Cardinal's program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned.

### **Resources for Ministry**

It is expected that all priests assigned to parishes will be given the necessary tools for ministry. This includes a cell phone and monthly service fees, office, computer and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe keeping. When a priest is reassigned, these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

Priests that are not assigned to a parish may receive resources related to their ministry as determined by the institution they are assigned to.

### **Days Off**

Priests may take up to two days off per week. The priest may start his time off after his morning responsibilities are completed.

### **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused, nor can it be paid out if unused — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2*.

If a priest expects to be away from his assignment for more than 28 consecutive days, the priest must seek permission from his Regional Bishop/Episcopal Vicar prior to his absence.

### **Clergy Benefits**

The parish or institution to which a priest is assigned pays the Clergy Trust benefits assessment which includes medical, prescription, dental, wellness and various other benefits. The annual assessment for fiscal year 2026 will increase to \$23,112, which reflects the same overall fiscal year 2026 Remuneration Policy increase of 2.56%.

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will either receive benefits from his employer, or the employer or the priest himself will pay the Clergy Trust benefits assessment.

Parish priests are eligible for Medicare at age 65 and should enroll in Medicare Part A & B. For a priest working in a parish or who recently transferred to a parish with less than 20 employees, Medicare A & B then becomes the

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

Primary insurance for medical expenses and Harvard Pilgrim Health Plan becomes the Secondary coverage for all other approved medical expenses.

The parish or institution to which an active priest at age 65 qualifies for Medicare, based on the number of employees, pays the Clergy Trust benefits assessment minus the monthly cost of Medicare part B for the priest. The parish or institution reimburses the priest for the Medicare Part B payment.

Non-incardinated diocesan priests assigned by the Archbishop of Boston to an archdiocesan assignment may be insured through the priest's home diocese with the parish or archdiocesan institution to which he is assigned reimbursing the home diocese for the actual cost (the annual approved amount as stated above), or, if such coverage is not available, may, if approved, be insured through the lay-employee health plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the premium. Religious priests are provided for in the section of policy pertaining to them.

The parish or Archdiocesan institution is responsible for paying the entire amount of both monthly premiums for non-incardinated diocesan priests assigned by the Archbishop of Boston to an Archdiocesan assignment that are on the lay employee health and dental plan of the Archdiocese of Boston. The parish or Archdiocesan institution is responsible to reimburse the priest for the first \$750 in deductibles and/or coinsurance costs under the Blue Cross Plan. The priest is responsible for deductibles and/or coinsurance costs above the \$750 under the Blue Cross Plan.

### **Retirement Funding**

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will make an annual contribution of \$7,200 to the Clergy Trust, either through his employer or by himself directly, unless he is enrolled in a retirement or pension plan through that institution and, as a result, will not be eligible for senior priest benefits from the Clergy Trust. Examples of such retirement or pension plans are priests who qualify for retirement benefits because of service as chaplain for: active-duty military, VA Hospitals, state prisons, general hospitals or universities.

Incardinated priests assigned to locations within the Archdiocese are eligible to participate in the RCAB 401(k) Plan. Each eligible priest who makes contributions (either through Roth or pre-tax deferrals) will receive a matching employer contribution in an amount equal to 100% of the first 3% of compensation contributed, plus 50% of the next 2% of compensation contributed. To receive the full 4.0% employer contribution, the eligible priest must contribute at least 5.0% of his own eligible compensation to the 401(k) Plan effective January. All wages (priest stipend, Mass stipends, bonuses, etc.) are considered 401(k)-eligible. Imputed income and non-taxable reimbursements are not considered eligible wages. Because all eligible priests are being encouraged to contribute this minimum amount, ***for budget purposes, an amount of 4.15% of payroll wages should be used for the 401(k)-retirement plan.*** The employer contribution amounts will be reviewed annually. See appendices for examples of contribution levels for the 401(k) plan. Information regarding priest participation is available on the Catholic Benefits website at: [catholicbenefits.org/401k](http://catholicbenefits.org/401k) and then navigate to the Priests tab on the left menu.

### **Personal Property Insurance**

A priest of the Archdiocese of Boston serving in an assignment within the Archdiocese is provided \$20,000 of personal effects insurance through the Archdiocese (at no cost to the priest). All individual personal items valued at \$1,500 or more should be inventoried and sent to the RCAB Risk Management Department. Please contact the RCAB Risk Management Department for further details.

## REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS

### ADDITIONAL PERSONNEL REQUIREMENTS

#### **Form I-9 Requirements**

All RCAB locations - including parishes, shrines, worship sites, schools, hospitals, apostolates, seminaries, and the Pastoral Center - are required by federal law to complete the Form I-9 process in person. This process verifies both the identity and employment authorization of anyone providing services in exchange for wages or other forms of compensation (such as Mass stipends). **This requirement applies to all individuals without exception, including priests.**

If the Form I-9 process reveals that a priest is not authorized to work in the United States, the priest may not perform work or provide services in exchange for compensation, including stipends or hospitality in exchange for work performed.

Any priest receiving compensation for religious services must have a completed Form I-9 on file on or before their first day of service, in accordance with federal regulations. This form must be completed and retained by the parish or the place of work, not by the Clergy Personnel Office.

At each parish, the pastor is responsible for ensuring a properly completed Form I-9 is on file for all individuals working at that location. While this task may be delegated to staff (such as a business manager), the pastor remains ultimately accountable for compliance.

Pastors and Business managers are encouraged to contact RCAB Human Resources if they have any questions about the I-9 process. They can be reached at [HR@rcab.org](mailto:HR@rcab.org) or by calling 617-746-5825.

The following resources are recommended for completing the Form I-9:

The handbook for employers: <https://www.uscis.gov/i-9-central/handbook-employers-m-274>

The most current Form I-9 and instructions: <https://www.uscis.gov/i-9>

#### **Religious Workers & Sponsorship Requirements (R1 visa)**

For priests who are neither U.S. Citizens nor permanent residents, a common form of temporary work authorization is the R-1 Visa.

Pastors and other RCAB locations seeking to employ a priest who may require temporary work status should submit a formal request to the Archdiocese's Secretariat for Ministerial Personnel. Costs associated with obtaining such a visa are typically borne by the entity requesting it.

Please note that R-1 status only allows the cleric to receive compensation from the entity/archdiocese that sponsored them – no one else. The name of the sponsoring entity can be found on the R-1 approval documentation. Parishes or agencies looking to compensate a priest with R-1 status should ensure this compliance in advance. Any questions about this can be brought to the Human Resources Department at the Pastoral Center.

#### **Priests in the U.S. for studies (F1 visa) from foreign countries**

It is common for the Archdiocese to receive priests from other countries who are studying at local colleges or universities. These individuals typically enter the United States under an F-1 student visa. While F-1 students are authorized to reside in the U.S., they are not permitted to work and are therefore ineligible to complete an I-9 form or receive any compensation, including stipends.

An exception to this is if the priest has received work authorization through their university – this is in the form of CPT (Curricular Practical Training) or OPT (Optional Practical Training). The CPT or OPT work authorization must be verified by Human Resources at RCAB.

## **REMUNERATION AND BENEFITS – BOSTON AND OTHER DIOCESAN PRIESTS**

All individuals in the U.S. have the right to practice their religion freely, including priests celebrating Mass - which is an act of worship. However, priests in the U.S. who are studying without a valid CPT or OPT may not receive a stipend, office space, or any responsibilities that could imply a formal role or ongoing duties within the parish, including being on a Mass schedule.

Pastors may offer hospitality to such priests in this category who have been granted faculties by the Archdiocese. However, this hospitality must not be provided in exchange for ministry or other services. The arrangement should be clearly one of personal accommodation, not employment or official parish involvement.

### **Visiting Priests (B1/B2 visa) from foreign countries**

Occasionally, the Archdiocese receives priests from other countries who may be visiting family and friends. These individuals typically enter the United States with a B-1/B-2 visitor/tourist visa. While B-1/B-2 visa holders are authorized to reside temporarily in the U.S., are not permitted to work, and are therefore ineligible to complete an I-9 form or receive any compensation, including stipends.

All individuals in the U.S. have the right to practice their religion freely, including priests celebrating Mass - which is an act of worship. However, priests who do not hold valid work authorization (e.g., R-1 visa, CPT, OPT with EAD) may not receive a stipend, office space, or any responsibilities that could imply a formal role or ongoing duties within the parish, including being on a Mass schedule. This limitation applies regardless of the length of the visit, whether for a few days or several months.

Pastors may offer hospitality to such priests in this category who have been granted faculties by the Archdiocese. However, this hospitality must not be provided in exchange for ministry or other services. The arrangement should be clearly one of personal accommodation, not employment or official parish involvement.

## **REVIEW**

This remuneration policy will be in force for fiscal year 2026 and reviewed annually thereafter unless rescinded or amended by the Archbishop.



**ARCHDIOCESE OF BOSTON**  
**REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS**  
**ASSIGNED BY THE ARCHBISHOP TO AN ARCHDIOCESAN ASSIGNMENT**

**Introduction**

The remuneration and benefits below are standard for any priest of a religious congregation who is assigned by the Archbishop of Boston to an Archdiocesan assignment. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits is not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

**Please note the following Archdiocesan policies:**

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasion of baptisms, marriages, and funerals. These offerings go to the parish rather than the priest. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop, which are to be returned to the Pastoral Center or other agency in accord with his instructions.
  - b. The \$10 stipend for a Mass which belong to the celebrant; (*see #3 below*)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day. When pastoral necessity requires a priest to celebrate more than one intention Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood — *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest's annual stipend payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be made in the context of the parishes' ability to do so. Funds for any bonuses may not be taken from the Christmas or Easter collections, which belong to the Clergy Trust (aka Clergy Funds or Clergy Health & Retirement Trust) but may be drawn from parish/institution funds.
5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest or religious congregation and not of the parish/institution/agency to which he is assigned.
6. All parishes are on a common pay period for priests assigned to the parish. While the Priest Remuneration Policy expresses remuneration as a monthly amount, priest stipends may also be paid on a bi-weekly basis. If a priest is paid monthly the parish where the priest was assigned as of the last day of the month is responsible to pay the priest for the month. If a priest is paid bi-weekly, the parish where the priest is assigned at the end of the pay period will be responsible to pay the priest for that pay period. Remuneration for each priest is paid in arrears.

# REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

The above policies are those followed for all audits of parishes, institutions and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any religious congregation or individual priest.

## **Remuneration**

### **1. Base Stipend:**

The base stipend for a Religious Order priest for fiscal year 2026 is \$31,750 effective July 1, 2025. This is a 2.56% increase based on the COLA (cost of living adjustment) methodology. For details related to the COLA please see the Appendix.

### **2. Professional Allotment:**

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$5,370 professional allotment portion of the religious order priest's remuneration.

### **3. Seniority Increment:**

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

### **4. Stipend Payments:**

Stipends for Religious Order priests from another country with a Provincial in the United States are paid directly to their Religious Order, not to the individual priest – see the Guide on Classifications of Priests at the end of this policy.

However, when the Religious Order priest from another country does not have a Provincial in the United States the stipend payments will be made directly to the priest at the rate of an Incardinated priest – see Archdiocesan Priest Remuneration Payment Schedule. Please note, the priest will be required to file Federal and State taxes at the end of a calendar year.

### **5. Guidance on Offerings to Visiting Priests:**

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. Typically, such a stipend falls in the range of \$75 to \$125 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to hear confessions. The suggested offering is a range of \$50-\$100 and would be considered taxable income.

## **Automobile Insurance**

The parish or institution to which a priest is assigned will pay the first \$900 annually to assist with the auto insurance for the priest, and the priest pays the remaining balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

## REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

A priest who is assigned to a parish or Archdiocesan institution in any area serviced by the Boston Police Department (Boston, East Boston, South Boston, Downtown, Charlestown, Roxbury, Mattapan, Dorchester, South End, Brighton, West Roxbury, Jamaica Plain, Hyde Park), Brockton, Chelsea, Everett, Lawrence, Lynn, Somerville, Salem, Revere, Malden, Braintree, or Winthrop paying \$1,600 or more annually, may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

<b>Annual Insurance Premium</b>	<b>Portion of Premium Paid by Parish or Institution</b>
From \$0 to \$1,600	\$900 paid by parish / institution
From \$1,601 to \$1,700	\$1,000 paid by parish / institution
From \$1,701 to \$1,800	\$1,100 paid by parish / institution
From \$1,801 to \$1,900	\$1,200 paid by parish / institution
From \$1,901 to \$2,000	\$1,300 paid by parish / institution
From \$2,001 to \$2,100	\$1,400 paid by parish / institution
From \$2,101 to \$2,200	\$1,500 paid by parish / institution
From \$2,201 to \$2,300	\$1,600 paid by parish / institution
From \$2,301 to \$2,400	\$1,700 paid by parish / institution
From \$2,401 to \$2,500	\$1,800 paid by parish / institution
From \$2,501 and over	\$1,900 paid by parish / institution

This compensation for auto insurance is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email [Joseph\\_McEnness@rcab.org](mailto:Joseph_McEnness@rcab.org).

### **Room and Board**

The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually. The parish or institution to which the priest is assigned provides room and board.

### **Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted. The pastor/administrator of a parish should develop a meal policy for the rectory which should be given to the priests living in the rectory in writing.

### **Retreat**

The parish or institution to which a priest is assigned will pay up to \$1,250 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next if not used. — *Statutes of the Archdiocese of Boston, Book II - 17, Canon 276*. Priests should inform the Vicar General/Moderator of the Curia of their annual retreat.

# REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

## **Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s). These amounts include the registration fee paid directly by the Archdiocese and reimbursement for mileage expenses.

## **Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, annual retreat and continuing education. This expectation is outlined in the documents; *Pastores Dabo Vobis* and the *Basic Plan for the Ongoing Formation of Priests* by the United States Bishops. Part of the \$5,370 professional allotment is to help priests cover the cost of continuing education.

Those in their first 5 years of their priesthood are expected to participate in the Cardinal's program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

## **Resources for Parish Ministry**

It is expected that all priests assigned to parishes will be given the necessary tools for ministry. This includes a cell phone and monthly service fees, office, computer and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe keeping. When a priest is reassigned, these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

Priests that are not assigned to a parish may receive resources related to their ministry as determined by the institution they are assigned to.

## **Days Off**

Priests may take up to two days off per week. The priest may start his time off after his morning responsibilities are completed.

## **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused, nor can it be paid out if unused. — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2.*

If a priest expects to be away for more than 28 consecutive days, the priest shall seek permission from his Regional Bishop/Episcopal Vicar prior to the vacation.

## **Medical and Dental Insurance**

The parish or institution to which a priest is assigned pays the benefits assessment premium. A religious order priest may be insured through his religious community with the parish or archdiocesan institution he is assigned to reimbursing the community for the actual cost of the medical insurance up to \$23,112 annually. If such coverage is not available, a religious order priest may, if approved, be insured through the lay employee medical and dental plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the monthly premium.

The parish or Archdiocesan institution is responsible to reimburse the religious order priest for the first \$750 in deductibles and/or coinsurance costs under the Blue Cross Plan. The religious order priest is responsible for deductibles and/or coinsurance costs above the \$750 under the Blue Cross Plan.

## REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

### **Retirement Benefits**

Funding for retirement benefits is generally provided to religious communities through the Christmas and Easter collections of the parishes in the Archdiocese entrusted to the religious community. When a priest is assigned to a parish or archdiocesan institution other than one entrusted to his religious community, his community shall be entitled to receive \$400 annually from the parish or the archdiocesan institution to which the priest is assigned.

Priests not incardinated in the Archdiocese of Boston do not qualify for retirement benefits provided by the Archdiocese of Boston.

## ADDITIONAL PERSONNEL REQUIREMENTS

### **Form I-9 Requirements**

All RCAB locations - including parishes, shrines, worship sites, schools, hospitals, apostolates, seminaries, and the Pastoral Center - are required by federal law to complete the Form I-9 process in person. This process verifies both the identity and employment authorization of anyone providing services in exchange for wages or other forms of compensation (such as Mass stipends). **This requirement applies to all individuals without exception, including priests.**

If the Form I-9 process reveals that a priest is not authorized to work in the United States, the priest may not perform work or provide services in exchange for compensation, including stipends or hospitality in exchange for work performed.

Any priest receiving compensation for religious services must have a completed Form I-9 on file on or before their first day of service, in accordance with federal regulations. This form must be completed and retained by the parish or the place of work, not by the Clergy Personnel Office.

At each parish, the pastor is responsible for ensuring a properly completed Form I-9 is on file for all individuals working at that location. While this task may be delegated to staff (such as a business manager), the pastor remains ultimately accountable for compliance.

Pastors and Business managers are encouraged to contact RCAB Human Resources if they have any questions about the I-9 process. They can be reached at [HR@rcab.org](mailto:HR@rcab.org) or by calling 617-746-5825.

The following resources are recommended for completing the Form I-9:

The handbook for employers: <https://www.uscis.gov/i-9-central/handbook-employers-m-274>

The most current Form I-9 and instructions: <https://www.uscis.gov/i-9>

### **Religious Workers & Sponsorship Requirements (R1 visa)**

For priests who are neither U.S. Citizens nor permanent residents, a common form of temporary work authorization is the R-1 Visa.

Pastors and other RCAB locations seeking to employ a priest who may require temporary work status should submit a formal request to the Archdiocese's Secretariat for Ministerial Personnel. Costs associated with obtaining such a visa are typically borne by the entity requesting it.

Please note that R-1 status only allows the cleric to receive compensation from the entity/archdiocese that sponsored them – no one else. The name of the sponsoring entity can be found on the R-1 approval documentation.

## **REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS**

Parishes or agencies looking to compensate a priest with R-1 status should ensure this compliance in advance. Any questions about this can be brought to the Human Resources Department at the Pastoral Center.

### **Priests in the U.S. for studies (F1 visa) from foreign countries**

It is common for the Archdiocese to receive priests from other countries who are studying at local colleges or universities. These individuals typically enter the United States under an F-1 student visa. While F-1 students are authorized to reside in the U.S., they are not permitted to work and are therefore ineligible to complete an I-9 form or receive any compensation, including stipends.

An exception to this is if the priest has received work authorization through their university – this is in the form of CPT (Curricular Practical Training) or OPT (Optional Practical Training). The CPT or OPT work authorization must be verified by Human Resources at RCAB.

All individuals in the U.S. have the right to practice their religion freely, including priests celebrating Mass - which is an act of worship. However, priests in the U.S. who are studying without a valid CPT or OPT may not receive a stipend, office space, or any responsibilities that could imply a formal role or ongoing duties within the parish, including being on a Mass schedule.

Pastors may offer hospitality to such priests in this category who have been granted faculties by the Archdiocese. However, this hospitality must not be provided in exchange for ministry or other services. The arrangement should be clearly one of personal accommodation, not employment or official parish involvement.

### **Visiting Priests (B1/B2 visa) from foreign countries**

Occasionally, the Archdiocese receives priests from other countries who may be visiting family and friends. These individuals typically enter the United States with a B-1/B-2 visitor/tourist visa. While B-1/B-2 visa holders are authorized to reside temporarily in the U.S., are not permitted to work, and are therefore ineligible to complete an I-9 form or receive any compensation, including stipends.

All individuals in the U.S. have the right to practice their religion freely, including priests celebrating Mass - which is an act of worship. However, priests who do not hold valid work authorization (e.g., R-1 visa, CPT, OPT with EAD) may not receive a stipend, office space, or any responsibilities that could imply a formal role or ongoing duties within the parish, including being on a Mass schedule. This limitation applies regardless of the length of the visit, whether for a few days or several months.

Pastors may offer hospitality to such priests in this category who have been granted faculties by the Archdiocese. However, this hospitality must not be provided in exchange for ministry or other services. The arrangement should be clearly one of personal accommodation, not employment or official parish involvement.

## **REVIEW**

This policy will be in force for fiscal year 2026 and reviewed annually thereafter unless rescinded or amended by the Archbishop.

## **APPENDICES**

### **COLA CALCULATION METHODOLOGY & EXAMPLES**

	<b><u>IF FY25 COLA Was</u></b>	<b><u>Nov. 2024 CPI-W*</u></b>	<b><u>FY26 COLA Is</u></b>	
FY26 Budget	3.15%	2.56%	2.56%	See Calculation #2 Below
Example #1	2.00%	1.00%	1.00%	See Calculation #2 Below
Example #2	2.00%	3.00%	3.00%	See Calculation #1 Below
Example #3	2.00%	2.00%	2.00%	See Calculation #3 Below
Example #4	2.00%	-1.00%	0.00%	See Calculation #4 Below
Example #5	1.00%	7.00%	2.00%	See Calculation #5 Below

Calculation #1	With an increase in the CPI-W year-over-year, the COLA shall be the lesser of the actual change in CPI-W or double the previous COLA
Calculation #2	With a decrease in the CPI-W year-over-year, the COLA shall be the greater of the actual CPI of the current year or half the previous COLA
Calculation #3	With no change in the CPI-W from prior year, the COLA is the CPI-W for the next year
Calculation #4	When the CPI-W is 0% or negative, no change shall be made to the stipend amount for the next year.
Calculation #5	With an increase in the CPI-W year-over-year greater than 5%, the average of the last two fiscal year CPI-W increases, plus 0.5% for each percentage increase over 5%, will be the actual COLA for the next year.

**\*NOTE: CPI-W is the Consumer Price Index for Urban Wage Earners and Clerical Workers**

## APPENDICES

<b>Fiscal Year 2026 With Increase</b>			
	<b>2.56%</b>		
<b>Archdiocesan Priest</b>	<b>FY 2025</b>	<b>Increase</b>	<b>FY 2026</b>
Base	\$ 33,660	\$ 860	\$ 34,520
Professional Allotment	6,540	170	6,710
Senior Increment	1,000	-	1,000
Total	\$ 41,200	\$ 1,030	\$ 42,230
	<b>2.56%</b>		
<b>Religious Order Priest</b>	<b>FY 2025</b>	<b>Increase</b>	<b>FY 2026</b>
Base	\$ 30,960	\$ 790	\$ 31,750
Professional Allotment	5,240	130	5,370
Senior Increment	1,000	-	1,000
Total	\$ 37,200	\$ 920	\$ 38,120



## APPENDICES

<b>ARCHDIOCESAN PRIEST REMUNERATION PAYMENT SCHEDULE</b> <b>FISCAL YEAR 2026 (JULY 2025 - JUNE 2026)</b>						
<b>Year of Ordination</b>	<b>Base Stipend</b>	<b>Professional Allotment - *</b>	<b>Seniority Increment</b>	<b>Total Annual Payment</b>	<b>Total Monthly Payment</b>	<b>Total Bi-Weekly Payment</b>
2025	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2024	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2023	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2022	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2021	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2020	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2019	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2018	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2017	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2016	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2015	\$34,520	\$6,710	\$1,000	\$42,230	\$3,519.17	\$1,624.23
2014	\$34,520	\$6,710	\$1,100	\$42,330	\$3,527.50	\$1,628.08
2013	\$34,520	\$6,710	\$1,200	\$42,430	\$3,535.83	\$1,631.92
2012	\$34,520	\$6,710	\$1,300	\$42,530	\$3,544.17	\$1,635.77
2011	\$34,520	\$6,710	\$1,400	\$42,630	\$3,552.50	\$1,639.62
2010	\$34,520	\$6,710	\$1,500	\$42,730	\$3,560.83	\$1,643.46
2009	\$34,520	\$6,710	\$1,600	\$42,830	\$3,569.17	\$1,647.31
2008	\$34,520	\$6,710	\$1,700	\$42,930	\$3,577.50	\$1,651.15
2007	\$34,520	\$6,710	\$1,800	\$43,030	\$3,585.83	\$1,655.00
2006	\$34,520	\$6,710	\$1,900	\$43,130	\$3,594.17	\$1,658.85
2005	\$34,520	\$6,710	\$2,000	\$43,230	\$3,602.50	\$1,662.69
2004	\$34,520	\$6,710	\$2,100	\$43,330	\$3,610.83	\$1,666.54
2003	\$34,520	\$6,710	\$2,200	\$43,430	\$3,619.17	\$1,670.38
2002	\$34,520	\$6,710	\$2,300	\$43,530	\$3,627.50	\$1,674.23
2001	\$34,520	\$6,710	\$2,400	\$43,630	\$3,635.83	\$1,678.08
2000	\$34,520	\$6,710	\$2,500	\$43,730	\$3,644.17	\$1,681.92
1999	\$34,520	\$6,710	\$2,600	\$43,830	\$3,652.50	\$1,685.77
1998	\$34,520	\$6,710	\$2,700	\$43,930	\$3,660.83	\$1,689.62
1997	\$34,520	\$6,710	\$2,800	\$44,030	\$3,669.17	\$1,693.46
1996	\$34,520	\$6,710	\$2,900	\$44,130	\$3,677.50	\$1,697.31
1995	\$34,520	\$6,710	\$3,000	\$44,230	\$3,685.83	\$1,701.15
1994	\$34,520	\$6,710	\$3,100	\$44,330	\$3,694.17	\$1,705.00
1993	\$34,520	\$6,710	\$3,200	\$44,430	\$3,702.50	\$1,708.85
1992	\$34,520	\$6,710	\$3,300	\$44,530	\$3,710.83	\$1,712.69
1991	\$34,520	\$6,710	\$3,400	\$44,630	\$3,719.17	\$1,716.54
1990	\$34,520	\$6,710	\$3,500	\$44,730	\$3,727.50	\$1,720.38
1989	\$34,520	\$6,710	\$3,600	\$44,830	\$3,735.83	\$1,724.23
1988	\$34,520	\$6,710	\$3,700	\$44,930	\$3,744.17	\$1,728.08
1987	\$34,520	\$6,710	\$3,800	\$45,030	\$3,752.50	\$1,731.92
1986	\$34,520	\$6,710	\$3,900	\$45,130	\$3,760.83	\$1,735.77
1985	\$34,520	\$6,710	\$4,000	\$45,230	\$3,769.17	\$1,739.62
1984	\$34,520	\$6,710	\$4,100	\$45,330	\$3,777.50	\$1,743.46
1983	\$34,520	\$6,710	\$4,200	\$45,430	\$3,785.83	\$1,747.31
1982	\$34,520	\$6,710	\$4,300	\$45,530	\$3,794.17	\$1,751.15
1981	\$34,520	\$6,710	\$4,400	\$45,630	\$3,802.50	\$1,755.00
1980	\$34,520	\$6,710	\$4,500	\$45,730	\$3,810.83	\$1,758.85
1979	\$34,520	\$6,710	\$4,600	\$45,830	\$3,819.17	\$1,762.69
1978	\$34,520	\$6,710	\$4,700	\$45,930	\$3,827.50	\$1,766.54
1977	\$34,520	\$6,710	\$4,800	\$46,030	\$3,835.83	\$1,770.38
1976	\$34,520	\$6,710	\$4,900	\$46,130	\$3,844.17	\$1,774.23
1975	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1974	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1973	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1972	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1971	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1970	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1969	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1968	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1967	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1966	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1965	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1964	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1963	\$34,520	\$6,710	\$5,000	\$46,230	\$3,852.50	\$1,778.08
1962	\$34,520	\$6,710	\$5,200	\$46,430	\$3,869.17	\$1,785.77
1961 & Before	\$34,520	\$6,710	\$5,400	\$46,630	\$3,885.83	\$1,793.46
<b>*See page 2 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.</b> <b>Grandfathered rates</b>						

## APPENDICES

### RELIGIOUS ORDER PRIEST REMUNERATION PAYMENT SCHEDULE FISCAL YEAR 2026 (JULY 2025 - JUNE 2026)

<b>Year of Ordination</b>	<b>Base Stipend</b>	<b>Professional Allotment - *</b>	<b>Seniority Increment</b>	<b>Total Annual Payment</b>	<b>Total Monthly Payment</b>	<b>Total Bi-Weekly Payment</b>
2025	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2024	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2023	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2022	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2021	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2020	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2019	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2018	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2017	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2016	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2015	\$31,750	\$5,370	\$1,000	\$38,120	\$3,176.67	\$1,466.15
2014	\$31,750	\$5,370	\$1,100	\$38,220	\$3,185.00	\$1,470.00
2013	\$31,750	\$5,370	\$1,200	\$38,320	\$3,193.33	\$1,473.85
2012	\$31,750	\$5,370	\$1,300	\$38,420	\$3,201.67	\$1,477.69
2011	\$31,750	\$5,370	\$1,400	\$38,520	\$3,210.00	\$1,481.54
2010	\$31,750	\$5,370	\$1,500	\$38,620	\$3,218.33	\$1,485.38
2009	\$31,750	\$5,370	\$1,600	\$38,720	\$3,226.67	\$1,489.23
2008	\$31,750	\$5,370	\$1,700	\$38,820	\$3,235.00	\$1,493.08
2007	\$31,750	\$5,370	\$1,800	\$38,920	\$3,243.33	\$1,496.92
2006	\$31,750	\$5,370	\$1,900	\$39,020	\$3,251.67	\$1,500.77
2005	\$31,750	\$5,370	\$2,000	\$39,120	\$3,260.00	\$1,504.62
2004	\$31,750	\$5,370	\$2,100	\$39,220	\$3,268.33	\$1,508.46
2003	\$31,750	\$5,370	\$2,200	\$39,320	\$3,276.67	\$1,512.31
2002	\$31,750	\$5,370	\$2,300	\$39,420	\$3,285.00	\$1,516.15
2001	\$31,750	\$5,370	\$2,400	\$39,520	\$3,293.33	\$1,520.00
2000	\$31,750	\$5,370	\$2,500	\$39,620	\$3,301.67	\$1,523.85
1999	\$31,750	\$5,370	\$2,600	\$39,720	\$3,310.00	\$1,527.69
1998	\$31,750	\$5,370	\$2,700	\$39,820	\$3,318.33	\$1,531.54
1997	\$31,750	\$5,370	\$2,800	\$39,920	\$3,326.67	\$1,535.38
1996	\$31,750	\$5,370	\$2,900	\$40,020	\$3,335.00	\$1,539.23
1995	\$31,750	\$5,370	\$3,000	\$40,120	\$3,343.33	\$1,543.08
1994	\$31,750	\$5,370	\$3,100	\$40,220	\$3,351.67	\$1,546.92
1993	\$31,750	\$5,370	\$3,200	\$40,320	\$3,360.00	\$1,550.77
1992	\$31,750	\$5,370	\$3,300	\$40,420	\$3,368.33	\$1,554.62
1991	\$31,750	\$5,370	\$3,400	\$40,520	\$3,376.67	\$1,558.46
1990	\$31,750	\$5,370	\$3,500	\$40,620	\$3,385.00	\$1,562.31
1989	\$31,750	\$5,370	\$3,600	\$40,720	\$3,393.33	\$1,566.15
1988	\$31,750	\$5,370	\$3,700	\$40,820	\$3,401.67	\$1,570.00
1987	\$31,750	\$5,370	\$3,800	\$40,920	\$3,410.00	\$1,573.85
1986	\$31,750	\$5,370	\$3,900	\$41,020	\$3,418.33	\$1,577.69
1985	\$31,750	\$5,370	\$4,000	\$41,120	\$3,426.67	\$1,581.54
1984	\$31,750	\$5,370	\$4,100	\$41,220	\$3,435.00	\$1,585.38
1983	\$31,750	\$5,370	\$4,200	\$41,320	\$3,443.33	\$1,589.23
1982	\$31,750	\$5,370	\$4,300	\$41,420	\$3,451.67	\$1,593.08
1981	\$31,750	\$5,370	\$4,400	\$41,520	\$3,460.00	\$1,596.92
1980	\$31,750	\$5,370	\$4,500	\$41,620	\$3,468.33	\$1,600.77
1979	\$31,750	\$5,370	\$4,600	\$41,720	\$3,476.67	\$1,604.62
1978	\$31,750	\$5,370	\$4,700	\$41,820	\$3,485.00	\$1,608.46
1977	\$31,750	\$5,370	\$4,800	\$41,920	\$3,493.33	\$1,612.31
1976	\$31,750	\$5,370	\$4,900	\$42,020	\$3,501.67	\$1,616.15
1975	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1974	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1973	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1972	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1971	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1970	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1969	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1968	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1967	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1966	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1965	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1964	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1963	\$31,750	\$5,370	\$5,000	\$42,120	\$3,510.00	\$1,620.00
1962	\$31,750	\$5,370	\$5,200	\$42,320	\$3,526.67	\$1,627.69
1961 & Before	\$31,750	\$5,370	\$5,400	\$42,520	\$3,543.33	\$1,635.38

\*See page 2 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.

**Grandfathered rates**

## APPENDICES

<b>Example A - priest contributes 3% of pay</b>	
bi-weekly priest stipend	\$1,624.03
401(k) bi-weekly priest contribution %	3%
401(k) bi-weekly priest contribution \$	\$48.72
bi-weekly 401(k) employer contribution (100 cents on the dollar for the first 3% contributed, aka 3%)	\$48.72
annual 401(k) priest contribution	\$1,266.74
annual 401(k) employer contribution	\$1,266.74
<b>Example B - priest contributes 5% of pay</b>	
bi-weekly priest stipend	\$1,624.03
401(k) bi-weekly priest contribution %	5%
401(k) bi-weekly priest contribution \$	\$81.20
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$64.96
annual 401(k) priest contribution	\$2,111.24
annual 401(k) employer contribution	\$1,688.99
<b>Example C - priest contributes 10% of pay</b>	
bi-weekly priest stipend	\$1,624.03
401(k) priest contribution %	10%
401(k) priest contribution \$	\$162.40
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$64.96
annual 401(k) priest contribution	\$4,222.48
annual 401(k) employer contribution	\$1,688.99

# APPENDICES

FEBRUARY 2020

## GUIDE ON CLASSIFICATIONS OF PRIESTS

CATEGORY	IS THE PRIEST INCARDINATED FOR THE ARCHDIOCESE OF BOSTON?	NAME OF THE REMUNERATION PAYMENT AND BENEFITS* SCHEDULE TO USE	DOES THE PRIEST FILE FEDERAL & STATE TAXES?	IS SOCIAL SECURITY AND MEDICARE PARTICIPATION REQUIRED?	WHO PROVIDES HEALTH & DENTAL INSURANCE COVERAGE?	DOES THE PRIEST'S IMMIGRATION STATUS REQUIRE A VISA?	PLACE OF ASSIGNMENT RESPONSIBLE FOR CORI/ BACKGROUND SCREENING.	IS AN USCIS FORM I-9 REQUIRED TO BE COMPLETED?	RESPONSIBLE LOCATION FOR COMPLETING AND FILING THE I-9
Dioecesan Priest - US Citizen	Yes	Archdiocesan Priest	Yes	Yes	Clergy Health and Retirement Trust - 100% Paid by Parish	No	Place of Assignment	Yes	Parish
Dioecesan Priest - US Citizen- from another US Diocese	No	Archdiocesan Priest	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	No	Place of Assignment	Yes	Parish
Dioecesan Priest from Outside US	No	Archdiocesan Priest	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	Yes	Place of Assignment	Yes	Parish
Religious Order Priest - US Citizen- where religious order is in US	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	No	Place of Assignment	Yes	Religious Order
Religious Order Priest from another country with a US Based Provincial	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	Yes	Place of Assignment	Yes	Religious Order
Religious Order Priest from another country with no US Based Provincial	No	Religious Order Priest Paid to the Priest's Congregation	No	No	Insurance provided by Religious Order. Parish Reimburses Order up to maximum of \$17,640	Yes	Place of Assignment	Yes	Parish
	*****	*****	*****	*****	*****	*****	*****	*****	*****
	No	Archdiocesan Priest Paid to Priest directly	Yes	Yes	RCAB Lay Health Plan - 100% paid by Parish	Yes	Place of Assignment	Yes	Parish

\*Per Remuneration Policy Benefits include: Vacation, Retreat, Auto, Room and Board, Meals, Moving Expenses, Continuing Education and Retirement