

Appendix 18: Mass Offerings

Offerings Made For the Celebration of Mass

The following norms, based upon the universal law of the Church, are to give further guidance to the practice of Mass offerings in our diocese, especially amongst clergy and parish staff (cf. CIC cc. 534, 905, 945-958). Please note that a “Mass Offering” includes both the intention and the stipend, which are distinct.

Sum to be offered for a Mass

- \$10 per Mass will continue to be the recommended stipend for any intention.

Missae Per Diem

- A celebrant or concelebrant is allowed by universal law to receive only one stipend per day. Beyond his first Mass he may celebrate additional Masses each with a Mass intention, but each stipend attached to these additional Masses must be forwarded to the Chancery of the Diocese of Bismarck. The diocese will deposit these into the Education Fund for Seminarians of the Diocese of Bismarck. As such, mass intentions at these additional Masses (binations, trinations, etc.) are to be considered truly fulfilled, but the accompanying stipends are not kept by the priest offering the intention. This is a norm of universal law and acts as a preventative measure against any sense of trafficking or abuse (c. 951, § § 1-2).
- The only exception to the above is Christmas Day, when a priest may retain the stipend for every Mass intention he offers (one per Mass).
- Stipends are not to be paid in advance to individual priests out of any stipend account in a parish. While transactions by individual parishioners can be and are often freely arranged, parish accounts are to pay out stipends only after the attached intention has been satisfied.

Missae Per Annum

- A celebrant (and a Church) may only accept as many offerings as he (it) is able to satisfy within a year (c. 953). Mass offerings received beyond this are to be transferred to the Chancery who will ensure they will be fulfilled in a timely manner by sending them to retired priests or priests with few Mass offerings. Mass offerings sent to the Chancery should include the intention, attached stipend, date received, and name of person making offering.

Missae Pro Populo

- Pastors and parochial administrators are obliged to celebrate one missa pro populo (mass intention for the people) on Sundays and all holy days of obligation observed in the diocese. Such an intention is a requirement of his office and a stipend is not to be included. However, he is able to retain a stipend for (one) second Mass celebrated on the same day (Pontifical Commission for the Authentic Interpretation of the Code, Interpretations, April 23, 1987). In addition, when several parishes are involved under the care of a priest, he is bound to apply only one Mass for all the people entrusted to him (c. 534).

- Missae pro populo are not to be delegated in any manner, whether to a visiting priest or a parochial vicar (cc. 535, 538). It is a personal obligation that travels with the priest, wherever he may be, as long as he continues to hold the office in question and is not legitimately impeded in exercising this office.

Collective Intentions

The Decree on Mass Stipends promulgated by the Congregation for Clergy on Feb. 22, 1991 amends c.948 and provides that under very specific conditions, Mass offerings can be collectively offered at a single Mass by one celebrant. This is referred to as a collective intention. The conditions, which are not negotiable, are:

- 1) Donors must be informed of and consent to the combining of their offerings before such a Mass is celebrated;
- 2) The place and location of the Mass is to be announced or at least made known to all donors;
- 3) There is only to be two such Masses per week per celebrant;
- 4) The celebrant can only keep the customary stipend for one Mass (\$10) and remaining stipends must be sent to the Chancery, which will deposit them into the Education Fund for Seminarians. All intentions included in the collective intention are to be considered fulfilled.

Parishes that are currently holding unsatisfied Mass offerings beyond what can be satisfied in one year should immediately make arrangements to have these Mass offerings sent to the Chancery where arrangements can be made for their timely fulfillment.

Miscellaneous

- The parish office is to be responsible for the handling of Mass offerings given by parishioners; this ensures fiscal transparency and lessens the burden upon clergy. However, it is acknowledged that individual priests may need to handle various private requests, such as those from family, or those for private Masses, etc.; for these cases they are to keep their own register.
- Churches and priests are to keep accurate and up-to-date registers for Mass offerings (c. 958). Special attention should be given to noting collective intentions and any intentions or stipends forwarded to the Chancery. Parish registers of Mass offerings are to be made available to the local Ordinary upon his request (cc. 396-398; 958 §2), particularly during his pastoral visit along with other sacramental registers. Electronic registers are acceptable provided routine backups are arranged and paper copies are able to be provided when called for.
- Each diocesan priest is to offer three Masses for the repose of the soul of a deceased priest of the Diocese of Bismarck, upon being notified of the death. The satisfaction of this obligation is to occur within 12 months.

First approved on November 19, 2013.

Diocese of Bismarck Mass Offerings & Stipends

- Mass offerings and stipends received from parishioners is to be managed by the parish business office. As administrator the pastor is responsible to oversee the payment of bills and may delegate the record keeping authority to a business manager. It is, however, ultimately the pastor's responsibility to facilitate the education of the staff so they can determine when Mass offering stipends are provided to priests and when priests cannot accept stipends for Mass offerings. Because of Mass intentions/stipends related to collective intentions or Pro Populo intentions and factors such as limitations in daily stipends allowance (Missae Per Diem), the best practice is for pastors and parish priests to report their Mass stipends to their staff at the end of each month for each of the parishes in his cluster.
- Mass stipends received should be managed as "dedicated funds" that a parish temporarily holds for restrictive purposes. The parish should use the established account from the Diocese Chart of Accounts for this purpose which is 8170.00PAD.
- Mass offerings and stipends given directly to parish priests from parishioners must be turned over to the parish staff to deposit into the parish dedicated account for Mass stipends. Pastors and parish priests may also turn over Mass offerings and stipends given directly to them from non-parishioners. *IMPORTANT NOTE: Mass stipends funds received by priests directly from non-parishioners and not turned over to the parish are still taxable income to the priest and the priest would need to include that income on his personal income tax report.*
- Parishes must use the payroll process to pay monthly Mass stipends to their priests. Mass stipends are reportable to the IRS as income and should be included on the annual parish W2 report to the priest and parish W3 and 941 reports to the IRS. The sum total of all monthly Mass stipends for priests in parish clusters must be processed from the parish which performs the priest's payroll. The individual parishes within the cluster will need to manage payments between the parishes accordingly for stipends to be paid through the payroll process.
- Stipends should be paid to the pastors and parish priests at the end of each month. Mass stipends are never to be paid in advance.
- Priests must accept their Mass stipends for said intentions and have them processed through the parish payroll to be included on their paycheck and all necessary tax documents. Priests cannot decline Mass stipends and allow the parish to keep the stipends. If a priest wishes to make a contribution to his parish he may do so separately, but not by declining Mass stipends.
- Regarding parish assigned priests who are members of religious orders with a vow of poverty:
 - This Mass Stipend addendum applies for Masses offered by the assigned parish priests at their respective parishes.
 - The priest should provide a monthly Mass stipend report to the parish business office as previously mentioned.
 - These stipends should be directed to the religious order of the priest who fulfills the Mass intention or directed in accordance with the policy of the religious order.