

Appendix 18: Mass Offerings and Stipends

- Mass offerings and stipends received from parishioners are 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.
- Although all regular parish Mass offerings and stipends are to be managed by the parish business office, it is acknowledged that individual priests may need to handle various private requests such as those from family or those for private Masses offered by both parishioners and non-parishioners. In these cases, priests are to keep their own registers. *IMPORTANT NOTE: Any such Mass stipend funds 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 simply 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 priests assigned to parishes 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.