

POLICY No. 22

OFFERINGS OF THE FAITHFUL

1. Term definitions

Offerings of the faithful are gifts/donations given on the occasion of the celebration of a sacrament, a sacramental or other occasions.

2. Intent of the directive

To make certain that the offerings of the faithful are disposed of according to their intentions and that the parishes have the appropriate financial resources.

All amounts received (i.e. Official Tax Receipts) and disbursed must be managed in accordance with CRA regulations (i.e. T4, source deductions, etc.).

3. Policy

- a. All sums of money given by the faithful, in any form, with the exception of those listed below, are to be turned over to the parish.
- b. From these sums, the parish is to pay for the maintenance of parochial buildings, the expenses of worship, the upkeep of the rectory and priests' and employees' salaries.
- c. Pastoral sensitivity should guide the pastor or parish administrator in the matter of a stipend for weddings and funerals (Policy No. 26).
- d. Musicians and vocalists are to be given a just honorarium/payment for weddings by the families of the wedding party. If the honorarium is paid by the parish, this is taxable income for the musicians and vocalists.
- e. Following Canon 1267, §1, unless the contrary is clear, offerings made to those in charge of any ecclesiastical juridical person, such as a parish, are presumed to have been made to the juridical person itself.
- f. Priests may retain personal offerings and gifts, provided the intention of the donor is clear that the gift be for the personal use of the priest, and not of the parish or another pastoral work. Income Tax receipts cannot be issued for such donations.
- g. All parishes are to use the envelope system for collections. This will allow for the issuing of official receipts (Receipted Offerings per T3010) for Income Tax purposes as required by the Canada Revenue Agency. (CRA)
- h. Parishes must ensure that their books are maintained in accordance with the methods set up and approved by the Diocese of Sault Ste. Marie and Canada Revenue Agency (Appendix VI).