

POLICY No. 42

SOURCE DEDUCTIONS

1. Term definitions

Employer: the RCECSSM, or the parish or pastoral work to which a diocesan priest, permanent deacon or lay person is assigned.

2. Intent of the directive

To provide for the prompt payment of contributions which are to be paid on an employee's salary, or which are to be paid for other purposes.

3. Policy

- a. The diocese, the parish, or the diocesan institution must remit the employer's and employee's share of the Canada Pension, Employment Insurance and Income Tax to the Canada Revenue Agency (CRA).

Note that there are two portions for:

- employer portion (parish);
- employee portion (priest or lay person).

- b. The applicable civil and ecclesiastical legislation must be observed.

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