

## APPENDIX VII

  
Diocese of  
Diocèse de  
**Sault Ste-Marie**  
**MEMORANDUM**  
**Clergy Personal Taxation Issue**  
**Taxation Guidance**

The Diocesan administration wishes to provide information following Canada Revenue Agency Directives for Clergy reporting offerings received **from all sources**.

The following guideline regarding tax issues for clergy in Canada is provided after a comparative review of Ontario Dioceses' policies, detailed financial review, and following consultation with the English and French Presbyteral Councils and the College of Consultors.

### Tax Issue

Any amount paid to a cleric (i.e. deacon, priest, bishop) by virtue of his office is taxable to him. All offerings paid to the cleric must be reported as income on his 2014 personal tax return. This is a self-reporting obligation for 2014.

### For the Year 2014

For the year January 1, 2014 to December 31, 2014 amounts received by the cleric for any offering (masses, weddings, funerals, baptisms or any other offerings as a result of his office) are to be self-reported for taxation purposes. Each individual cleric is responsible to determine the amounts received **from all sources** throughout the year.

**The identified total amount is to be reported on line 104 of the 2014 T1 Personal Income Tax Return line: "Other employment income".**

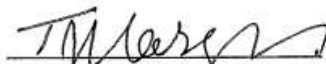
### For the Year 2015 and Forward

For the year 2015 and subsequent years, all offerings paid to the cleric as a result of his office must be reported on the cleric's T4 income tax slip issued by the parish.

Appendix 1 concerning **suggested donations** forms part of this Taxation Guidance.

Please do not hesitate to call Ted Hargreaves or David Sirois for any assistance.

**The above Taxations Guidance takes effect immediately.**



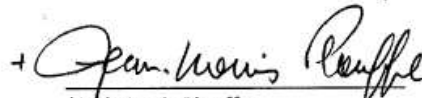
Ted Hargreaves, FCPA, FCA  
Diocesan Financial Administrator

Bishop's Office  
January 16, 2015



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†Jean-Louis Plouffe  
Bishop of Sault Ste. Marie



Rev. Robert O. Bourgon, V.G.  
Chancellor

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## MEMORANDUM

### Appendix 1

Diocese of Sault Ste. Marie

Schedule of Limits on **Suggested Donations** for Baptisms, Weddings, Funerals, and Mass Offerings  
All suggested donations/offerings are a guideline only. They are a free will gift and not intended to be a financial burden for the faithful.

Sacrament or Sacramental Rite	Suggested Donation for Parish Up to a Maximum of	Amount paid to Clergy by the parish
Baptisms	\$50	\$25
Weddings	\$275	\$75
Funerals in Church or Funeral Homes and Memorial Masses	\$275	\$75
Mass Offerings	\$15	\$15

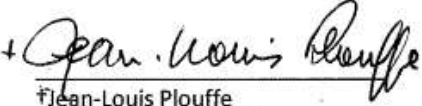
- All above offerings are **suggested donation** amounts. All offerings are to be made payable to the Parish and are tax receipted as donations. The donations are free will offering.
- The practice of Funeral Homes collecting the above suggested funeral donation for the Parish as well as the honorarium for the organist, cantor and choir can be maintained.
- All payments to the clergy (deacons, priests, bishops) are taxable income and must be reported on the individual's T1 tax return. All payments to clergy are subject to tax, CPP and EI.

The above **Suggested Donations** Schedule takes effect on the feast of the Presentation of the Lord, **February 2, 2015**.

  
Ted Hargreaves, FCPA, FCA  
Diocesan Financial Administrator

Bishop's Office  
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