

WILLIAM PATRICK

By the Grace of God and



the Favor of the Apostolic See

BISHOP OF LA CROSSE

DECREE
PROMULGATING NORMS FOR THE COMPENSATION OF THE CLERGY
IN THE DIOCESE OF LA CROSSE

Having received the positive recommendation of the Presbyteral Council at its April 19, 2018 meeting and the Diocesan Finance Council, with this decree, therefore, I publish the revised norms to govern the compensation of the clergy in the Diocese of La Crosse. For ease of reference, the norms, which remain unchanged, are included in this decree. These norms are to be promulgated by being published in the Chancery Bulletin. They are to take effect on July 1 each year and are to be incorporated into the budgets of Diocesan institutions for the fiscal year beginning July 1, and ending June 30.

1. BASE SALARY. Every year effective July 1, a new schedule will be provided showing the base salary for priests per month based on the year of ordination. The base salary is paid from the funds of the parish(es) or institution(s) served by the priest. The current schedule is attached at the end of this decree. Each year beginning July 1, 2018, a 2% increase will be included in the base salary.

2. MASS OFFERINGS. The suggested amount of the Mass offering, as determined by the Bishops of the Milwaukee Province (cf. canon 952, §1), is ten dollars (\$10). A priest may retain for himself one Mass offering per day *on which he offers Mass*, except on Christmas when he may trinate and retain the three Mass offerings (cf. canon 951, §1). The offering given for a second or third Mass on a particular day is to be forwarded to the St. Joseph's Priest Fund. Pastors and parochial administrators are reminded of their strict obligation to celebrate the Mass for the people entrusted to their care, without an offering, on each Sunday and holy day of obligation. Pastors who serve more than one parish are obliged to offer only one Mass for all the people entrusted to their care on those days (cf. canon 534, §§1-3). All priests are reminded that the discipline of the Universal Church strongly recommends the daily celebration of the Mass as "the act of Christ and the Church in which priests fulfill their principal function." (cf. canon 904.)

Mass offerings are to be kept in a separate account called the Mass Offering Account (Stipend Account). Any interest realized on the monies in the account is to be placed in the Fund for Works of Charity. Offerings for Masses which cannot be celebrated within the time of one year are to be forwarded to the Diocesan Mission Office, so that the Masses can be offered by priests in the Diocese or in the missions who lack Mass offerings (cf. canons 953 and 956). If there are insufficient funds in the Mass Offering

Account (Stipend Account) to provide one stipend per day, the institution to which the priest is assigned is to pay this stipend from its funds. In such instances, Masses will be celebrated for the intentions of the parish or institution. All stipends received are considered taxable income and reported in boxes 1 and 16 of the W-2. The best practice is to reimburse the parish's general account from the stipend account and then add it to the priest's next payroll. For visiting priests the stipend is paid directly to them from the stipend account. If the visiting priest does not turn in stipends to be added to his payroll, the priest must then report them as earnings on Line 1 of Schedule C or Schedule C-EZ on Form 1040.

3. OFFERINGS FOR OTHER SACRAMENTS AND SACRED RITES. All offerings given on the occasion of the celebration of the other sacraments or sacred rites, apart from Mass offerings, are to be kept in the Fund for Works of Charity in the parish in which the sacrament or sacred rite is celebrated. Monies in this fund are to be used in the assistance of needy persons—for example, food, clothing, utilities, lodging or transportation for those temporarily in need; tuition assistance for children attending Catholic elementary and secondary schools; etc. It is encouraged that excess monies in the Fund for Works of Charity be given to the St. Joseph's Priest Fund at the end of the calendar year.

The Fund for Works of Charity, because of its *exclusive* purpose, is to be kept in a separate bank account and may not be commingled with other parish funds or with the Mass Offering Account (Stipend Account). No check should be written to pay to the order of "Cash." Checks should be written out to the place of business or landlord. Proper documentation should be completed. See sample form.

The suggested amount of offering is governed by the limits set by the Bishops of the Milwaukee Province (cf. canon 1264, 2°). At present, the suggested amount of offering at various sacred occasions is: at the time of baptism, ten dollars (\$10); at the time of marriage, seventy-five dollars (\$75); at the time of Christian burial, fifty dollars (\$50). The faithful are never to be coerced into giving offerings at such occasions. When an individual voluntarily offers a sum larger than the suggested offering, the priest or deacon lawfully may accept the offering. The priest or deacon may judge whether the intention of the donor is to give the amount beyond the suggested offering to the priest or deacon himself, or to the parish's Fund for Works of Charity. The offerings beyond the suggested amounts that are kept by the priest or deacon are considered taxable income.

4. TRANSPORTATION AND OTHER PROFESSIONAL BUSINESS EXPENSES. Transportation expenses may be reimbursed in one of two ways. The first option is to receive a taxable allowance of four hundred dollars (\$400) per month, included with the priest's payroll. The second option is to provide a documented mileage log (monthly or quarterly) that meets IRS standards and is to be reimbursed at a rate not to exceed the standard mileage rate as determined by the Internal Revenue Service, which will be published in the Chancery Bulletin each year. This option is non-taxable. See sample mileage log to be maintained. The priest must elect which option he would prefer. Once chosen, the priest may not change to the other method until January 1 of the following year unless transferred to a new parish.

Note:

Professional business expenses are those recognized by the Internal Revenue Service. They include items such as professional books or periodicals, seminars and clerical clothing or vesture. Professional business expenses *are not* reimbursable by the parish. Each priest will report those business expenses on his tax return.

5. ROOM AND BOARD. Room and board are to be provided by the parish(es) or institution(s) to which the priest is assigned. The board portion has two options. The first option is a food allowance of four hundred dollars (\$400) per month. The allowance is taxable income and reported in boxes 1 and 16 on the W-2. The second option is to turn in receipts for up to four hundred dollars (\$400) per month to the parish for reimbursement of actual expenses. In order for these receipts to be considered non-taxable, they must meet the following three requirements:

- The meals must be consumed on the premises of the parish.
- The meals are for the convenience of the parish.
- The meals are required as part of the priest's working conditions.

Business hospitality (such as Deanery Clergy Meetings, all-staff Christmas dinner) needs to be included in the parish budget and approved by the Parish Finance Council, but are not part of the pastor's \$400 allowance. Personal hospitality, such as individual dinners with priests, parishioners, family or friends, if not covered by the allowance, should be paid from the priest's other earnings.

6. HEALTH AND DENTAL INSURANCE. Health and dental insurance is provided for each priest through the Diocese by the parish(es) or institution(s) to which he is assigned. The Diocesan Finance Office negotiates with providers for the cost of this insurance and the monthly premium is billed directly to the responsible parish(es) and institution(s).

7. DISABILITY AND RETIREMENT. The St. Joseph's Priest Fund, Inc., gives a monthly benefit to eligible priests incardinated in the Diocese of La Crosse who are granted the status of senior priest or disabled. Each parish or institution in the Diocese, which has the services of a priest, contributes to the St. Joseph's Priest Fund in an amount determined by the Board of Directors of the St. Joseph's Priest Fund. La Crosse Diocesan priests working outside the Diocese of La Crosse must make this contribution themselves if it is not made on their behalf by the parishes or institutions which they are serving. The amount of the monthly benefit for eligible priests is determined by the Board of Directors of the St. Joseph's Priest Fund.

For a priest who is not incardinated in the Diocese of La Crosse or who is a member of an institute of the consecrated life or a society of the apostolic life, an amount equivalent to the assessment for the St. Joseph's Priest Fund is to be transmitted to the retirement or pension fund of the priest's own diocese or institute. St. Joseph's Priest Fund is responsible for transmitting the amount of the assessment.

8. CONTINUING EDUCATION. The costs of schooling, travel, salary and benefits for La Crosse Diocesan priests assigned to graduate studies are paid by the Office of the Vicar for Clergy of the Diocese of La Crosse. The costs of schooling, salary and benefits for La Crosse Diocesan priests on sabbatical with the permission of the Diocesan Bishop are paid by the Office of the Vicar for Clergy. The costs of short-term seminars and workshops related to priestly ministry are to be paid by the individual priest. A priest incardinated in the Diocese of La Crosse may apply to the Office of the Vicar for Clergy for reimbursement for the costs associated with such seminars or workshops up to two hundred seventy-five dollars (\$275) annually. A priest not incardinated in the Diocese of La Crosse may apply for such reimbursement from the priestly formation fund of his own diocese or institute. Where such funding is not available, he may seek up to two hundred seventy-five dollars (\$275) reimbursement from the parish(es) or institution(s) he serves.

The costs of Diocesan conferences are paid by the Office of the Vicar for Clergy. All priests engaged in active ministry in the Diocese of La Crosse are expected to participate each year in Priest Unity Days and in the Fall Clergy Conference. Other costs associated with these conferences (lodging) are to be paid by the individual priest. Retired priests are welcome and are encouraged to attend these events, but they are excused from paying the registration fee.

9. ANNUAL RETREAT. Each priest is to make a spiritual retreat every year. The costs incurred in making his annual retreat may be reimbursed from funds left in continuing education and the balance is to be paid by the individual priest.

10. SUBSTITUTE OR HELP-OUT MINISTRY. The remuneration for weekend help-out and holy days of obligation is forty dollars (\$40) per Mass, not including the Mass stipend. Remuneration for weekday help-out is twenty-five dollars (\$25) per Mass, not including the Mass stipend. Travel reimbursement is also to be provided according to the IRS standard mileage rate.

A priest or deacon who receives an offering for administering a sacrament other than the Eucharist or for celebrating another sacred rite in a parish to which he is not assigned, is to give to the pastor the offering that he receives on that occasion for the parish's Fund for Works of Charity. The pastor may permit the priest or deacon to retain this offering for himself.

11. ASSIGNMENT TO MORE THAN ONE PARISH OR INSTITUTION. The compensation of a priest who is assigned to more than one parish or institution is to be provided by all the parishes or institutions to which the priest is assigned. The Parish Finance Councils of the involved parishes will discuss the proper allocation of the compensation. (Items to consider: registered households, income/expenses, presence of a parish school.) Once a decision has been made in consultation with the councils, the pastor is to notify the Diocesan Bishop of the decision. One parish will pay the entire priest's compensation and the other parishes will be billed by this parish for their share of the priest's compensation.

12. PERMANENT DEACONS. The compensation of permanent deacons is governed by the *Code of Canon Law* (cf. canon 281, §3) and by other Diocesan norms. It is determined annually in the "Agreement on Ministry" approved by the Director of the Office for Ministries.

Given at La Crosse this twenty-fourth day of April in the year of Our Lord 2018.

S E A L


Bishop of La Crosse


Chancellor