

An Afternoon With Audit

Nov. 15, 2023

Mass Offerings † Funeral & Wedding
Fees † Extra Clergy Fees †



Agenda

- Mass Offerings
- Bination & Trination
- Dual Intentions
- Bishop's Approved Charities
- *Pro Populo* Masses
- All Souls, Mother's Day & Father's Day
- Cash Receipt Logs/Triplicate Receipt Book
- Mass Reconciliation
- Wedding Fees
- Funeral Fees
- Extra Clergy Fees - Daily, Weekend, Confession



Mass Offering vs. Stipend

Offering - a gift, a thing offered, especially as a gift or contribution. Synonym: Donations, Present, Handout, Charity.....

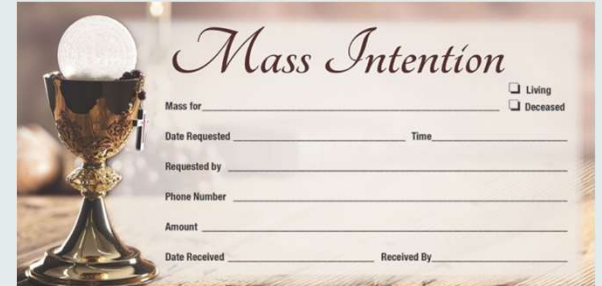
Stipend - a fixed regular sum paid as a salary or allowance. Synonym: Wage, Allowance, Compensation, Fee, Salary, Earning.

The preferred terminology for the \$15 is **OFFERING**.

Discontinue using ~~Stipend~~.



Background



Mass offerings are "gifts" from the individual to the clergy or celebrant as a way for the individual requesting the intention to enter the sacrifice of the Mass.

More often than not, when a Mass intention is assigned a date and time and the offering is received, the individual priest who will offer the future Mass is unknown. For this reason, the parishes "hold" these gifts to be distributed to the celebrant. Basically, the parish is a pass-through for these gifts and holds them for convenience of the both the giver and the receiver. Therefore, the Diocese and the parishes do not include these in gross wages.

There are several priest who want these offerings paid through payroll, and this is always an option.

Background

What does the IRS think?

The IRS says these “offerings” are Taxable Income, because a service was rendered that motivated the payment. The IRS wants these included on W-2, Gross Wages. Mass offerings are NOT tax-free gifts.

The clergy must report the offerings received as income on their year-end taxes.



Are Mass Offerings Required ?????

Canon 945

In accordance with the approved practice of the Church, any priest celebrating or concelebrating is permitted to receive an offering to apply the Mass for a specific intention.

It is "customary to give an offering".

If No Offering was received, the clergy scheduled to celebrate the Mass should be notified.

No one asking for a Mass should be denied due to an inability to make an offering, it is recommended earnestly to priests that they celebrate Mass for the intention of the Christian faithful, especially the needy, even if they have not received an offering. (Canon 945 §2).

Bination & Trination

Bination - 2 Masses Celebrated in one day.

Trination - 3 Masses Celebrated in one day.

If the clergy is paid for these additional offerings, the second (and subsequent) offerings must be donated to the Bishop's charities. It cannot be used for the priest's own personal charity without a dispensation from the Bishop.

What if the priest wants to forgo being paid for the Bination or Trination Mass offerings, what must happen with this \$? → Donate to a Bishop's Charity in the name of the parish.

What is the advantage? The clergy do not receive the offerings; therefore, they don't have to pay the income tax on these offerings, but they also cannot take the donation deduction on their taxes.

Dual Intentions

What are Dual Intentions ?

- Is it one person requesting multiple individuals for one Mass? **No**

When different people request their separate intention(s) for one Mass.

The Chancery approved Dual Intention Masses during the time following
The Journey of Faith and Grace.

The Journey of Faith and Grace was a multi-year re-organization of Parishes throughout the Diocese; approximately 2006-2008, under the direction of Bishop Edward Kmiec.

Reviewed all parishes looking at trend information, this included demographic, financial, and stability, consider building size, parking lot size, distance between parishes.....along with several other areas to determine which parishes could be consolidated or merged.

Approximately 60-75 parishes were merged into other nearby parishes. In some mergers the church site remained open. Many parishes today still have two sites or two churches.

Dual Intentions

This was meant to be a short-term solution to consolidating the Mass schedules for two churches (parishes) into one Mass schedule at one Church.

Not meant to be a long-term practice...meaning after all the Masses which are already **previously scheduled** were addressed...scheduled and celebrated, the practice should end.

Limitations: Parishes were permitted to have only **TWO** dual intention Masses **per Week**

To consolidate the Mass intentions **BOTH** people who requested the intention **MUST** agree.

For a dual intention Mass, the parish collects TWO offerings.

The second offering was to be disbursed to a Bishop's Charity.

At the time of this notice, the Bishop's Charities (Bishop Kmiec) were CTK and Catholic Charities

If the Offering was given to the celebrant, it was his responsibility to make the donation.

Excerpt from Chancery FAQ publication on the Merging of Parishes
issued approximately 3/2008

15. How can we handle the Mass intentions of multiple parishes when mergers take place?

Where necessary, unsatisfiable Mass intentions can be sent to the Chancery. Where possible, pastors should avoid scheduling dates for Mass intentions especially where mergers may be occurring. Mass intentions do not always have to be accepted, and should not be accepted if they cannot be satisfied within a reasonable time period. It is good practice for parishes to set maximums for specific donors and specific intentions to provide fairness for those who want Masses celebrated in their parish church. Mass intentions may be transferred, especially to priests who have fewer requests. Masses may be transferred unless the donors have explicitly indicated otherwise. In order to combine Mass intentions, so that two intentions would be assigned to the same Mass, the following should be noted:

- This must be done according to the will of the donors. Both must agree.*
- This may not be done more than twice per week.*
- This is not the norm, but an exception.*
- Only one stipend may be retained by the priest.*

This second stipend is to be treated as a bination stipend. According to diocesan policy, bination stipends are recommended to be given to Catholic Charities or Christ the King Seminary.

Dual Intentions, Binate and Trinate “Extra Offerings”

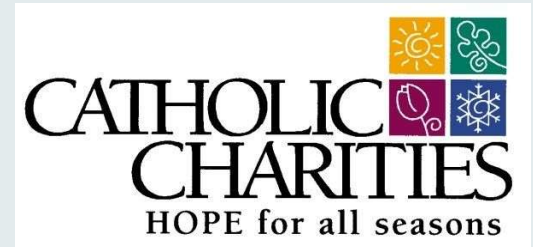
If the offering remains in the Mass offering account:

- It is the parish's responsibility to make these donations.
- Since the celebrant didn't receive these monies, the donation is made in the parish's name.
- Donations must be given to one or more of the Bishop's designated charities.

However, If the offering is paid out or given to the clergy - it is his responsibility to disburse these second and subsequent offerings. These donations also must go to a Bishop's Charity.

Approved Charities by Bishop Fisher

- Endowment for Formation at the Foundation
- Catholic Charities
- Response to Love Center
- St. Gianna Molla Centers
- Mother Teresa House



 **St. Gianna Pregnancy Outreach Centers**

~ Are you expecting & need help ~

We assist mothers, fathers and families during or after pregnancy

Call any location closest to you: Buffalo Area (716) 842-BABY (2229)

Cattaraugus Area (716) 373-2569	Chautauqua Area (716) 401-3324
Cheektowaga Area (716) 842-2229	Lackawanna Area (716) 828-9654
Niagara Area (716) 299-7040	Wyoming Area (585) 969-4150

Main office located at: 76 Church Street, Buffalo, NY 14202
Email: Stgianna@buffalodiocese.org
Sponsored by: *Respect Life Office, Diocese of Buffalo* (716) 847-2205



Pro Populo Mass Intentions

What is *Pro Populo* ?

Latin translates to : ***For the People***

Pro Populo Mass is offered for the People of the Parish

No offering is given for the Mass intention for *Pro Populo*

Who is Responsible for saying the *Pro Populo* Mass intention?

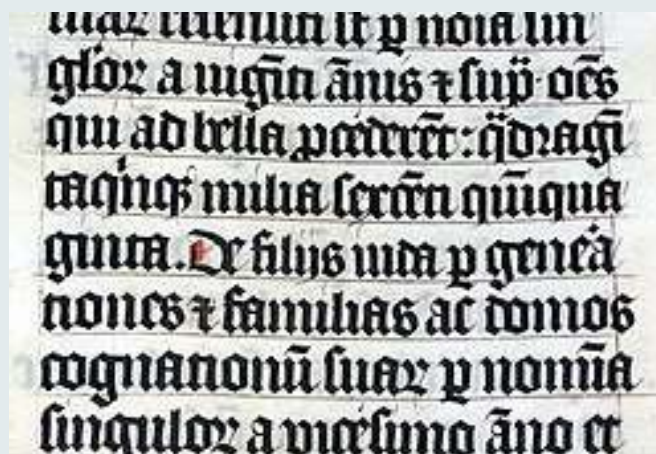
Pastor, Administrator, Priests in Solidum

How often are the Masses scheduled ? **Once a week**

Are these Required? **Pro Populo Mass is REQUIRED**

Pro Populo Masses must be announced. (i.e., Publicized in Bulletin)

When should these Masses be celebrated? **Sunday, Holy day, Weekdays**



Pro Populo – for the people

CANON 534

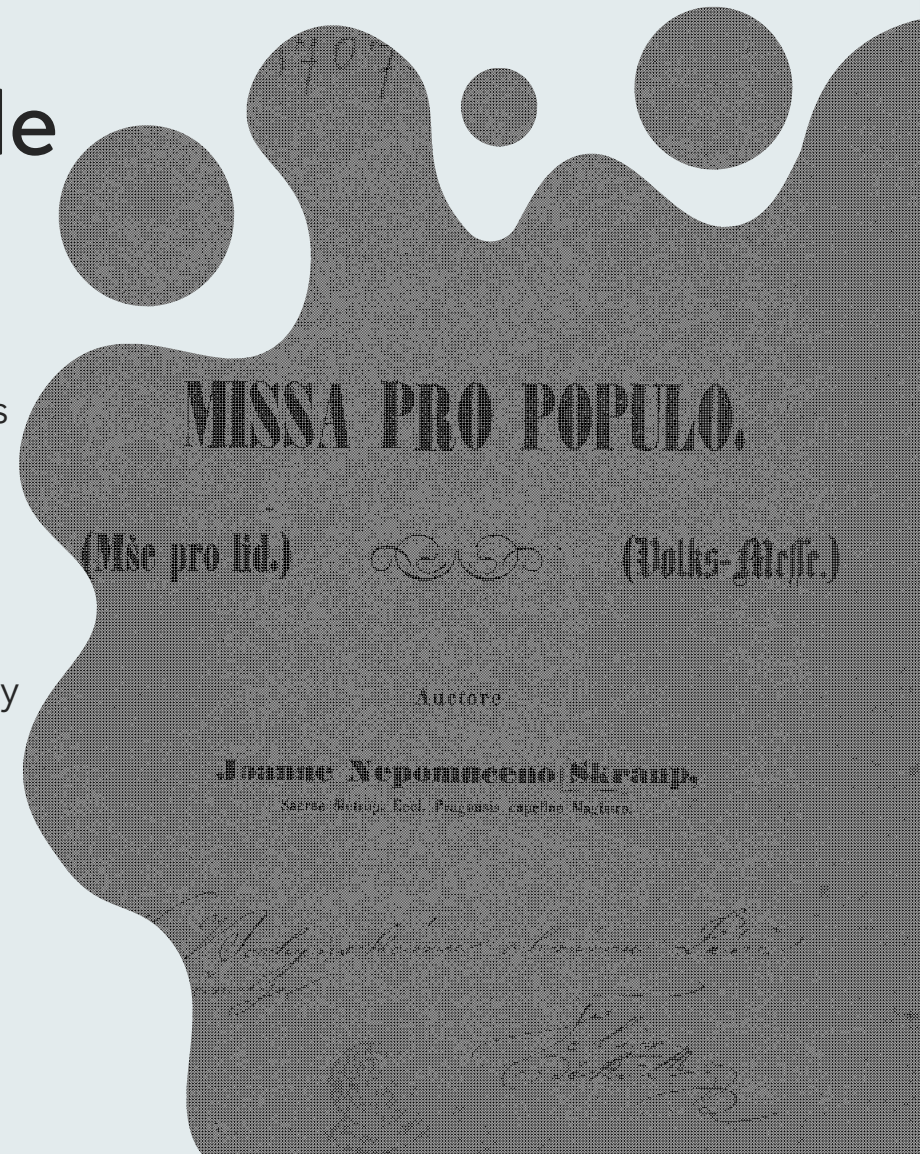
§1. After a pastor has taken possession of his parish, he is obliged to apply a Mass for the people entrusted to him on each Sunday and holy day of obligation in his diocese. If he is legitimately impeded from this celebration, however, he is to apply it on the same days through another or on other days himself.

What does this mean?

The pastor must celebrate a Mass each Sunday and Holy day for the People of the parish.

Diocese allows for the Mass to be celebrated once a week.

If he can't celebrate the Mass himself, someone else can do it for him.



Pro Populo – for the people

CANON 534

§2. A pastor who has care for several parishes is bound to apply only one Mass for the entire people entrusted to him on the days mentioned in §1.

What does this mean?

If the Pastor has more than one parish only ONE Mass is required.

- Linked Parishes
- Family of Parishes



Pro Populo – for the people

**Pro Populo Mass Intentions cannot be
combined with other intentions.**

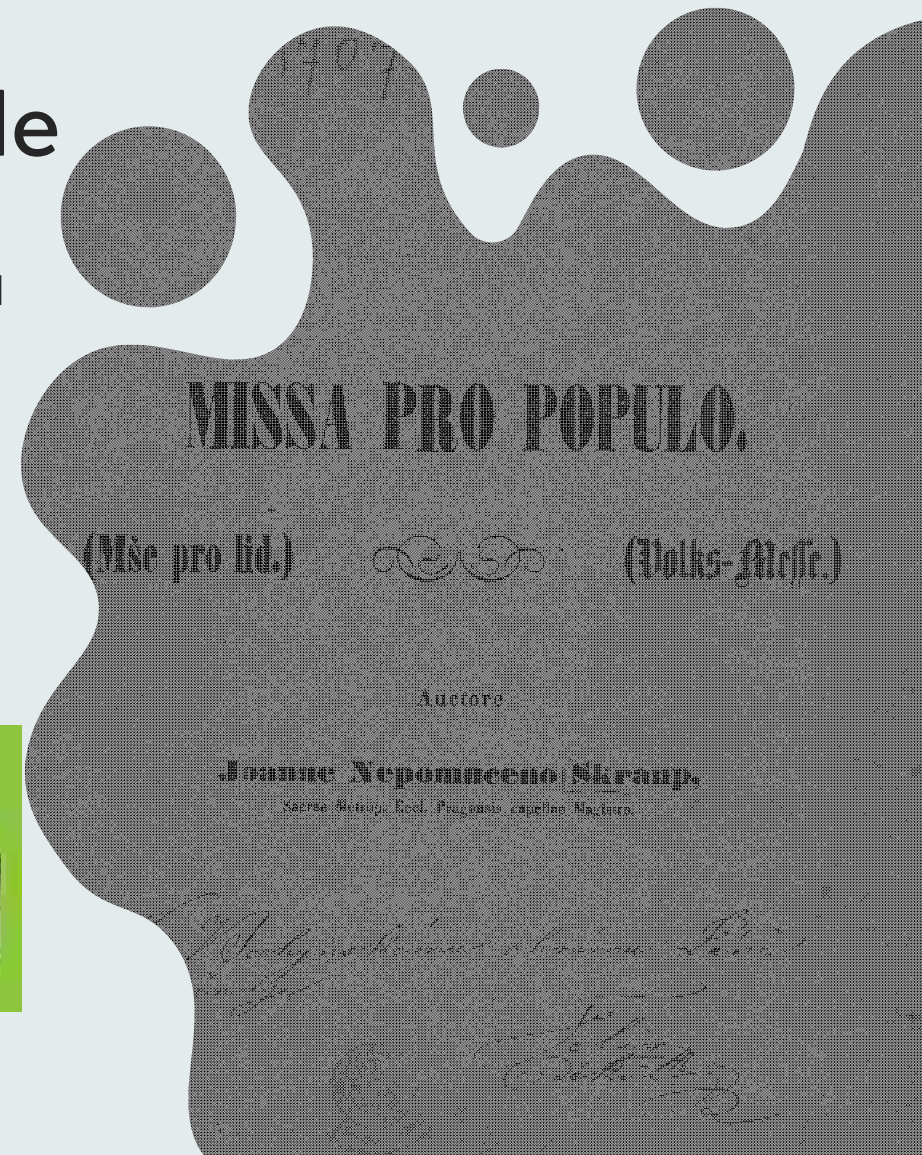
Pro Populo – for the people

CANON 534

§3. A pastor who has not satisfied the obligation mentioned in §1 and 2 is to apply as soon as possible as many Masses for the people as he has omitted.

What does this mean?

If “forgotten”, the Mass is still required.



Pro Populo – for the people

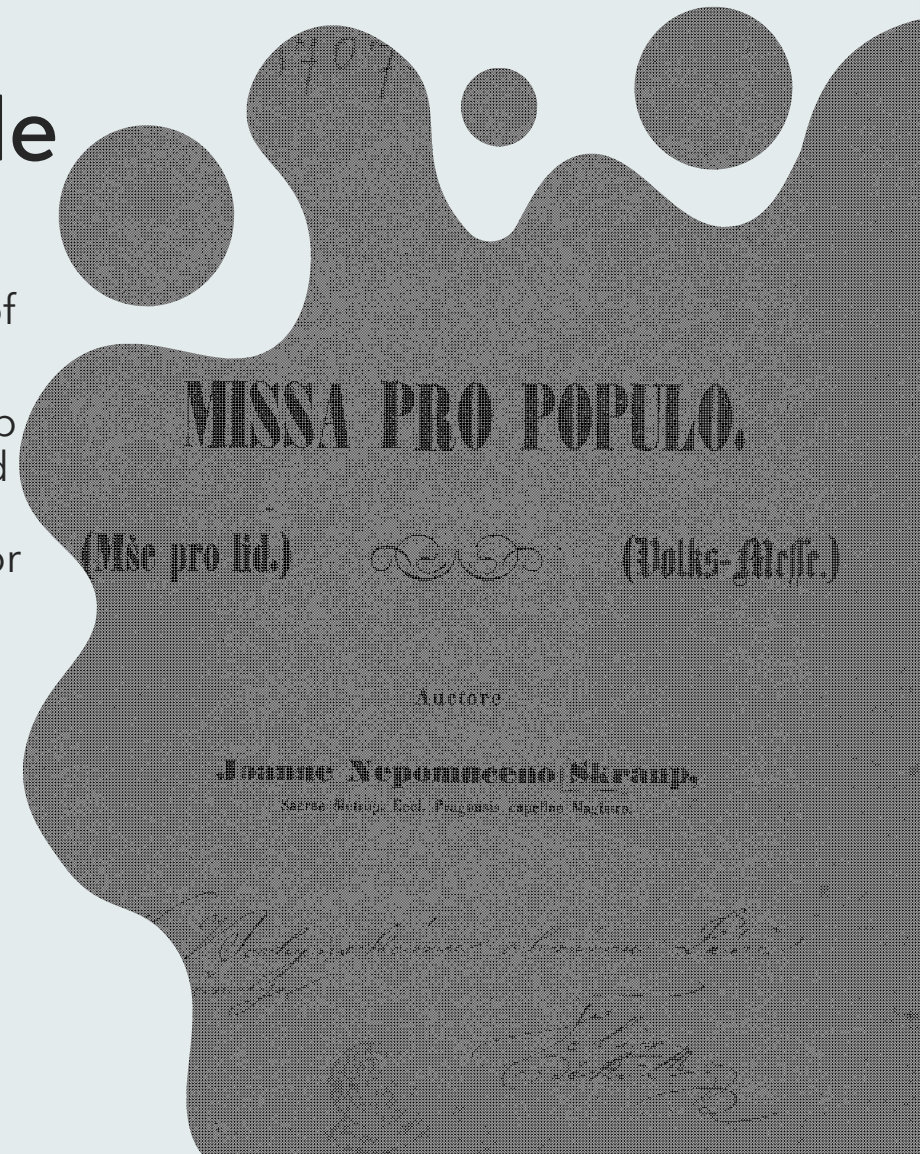
Canon 543 §2 2° are to establish through a common counsel an arrangement by which one of them is to celebrate a Mass for the people according to the norm of Canon 534.

Canon 548 §2 Unless the letter of the diocesan bishop expressly provides otherwise, a parochial vicar is obliged to assist the pastor in the entire parochial ministry by reason of office, except for the application of the Mass for the people.

Canon 549 Unless the diocesan bishop has provided otherwise...the vicar is also bound by all the obligations of the pastor, expect the obligation of applying Mass for the people.

*** - *in Solidum*

*** - *parochial vicar*

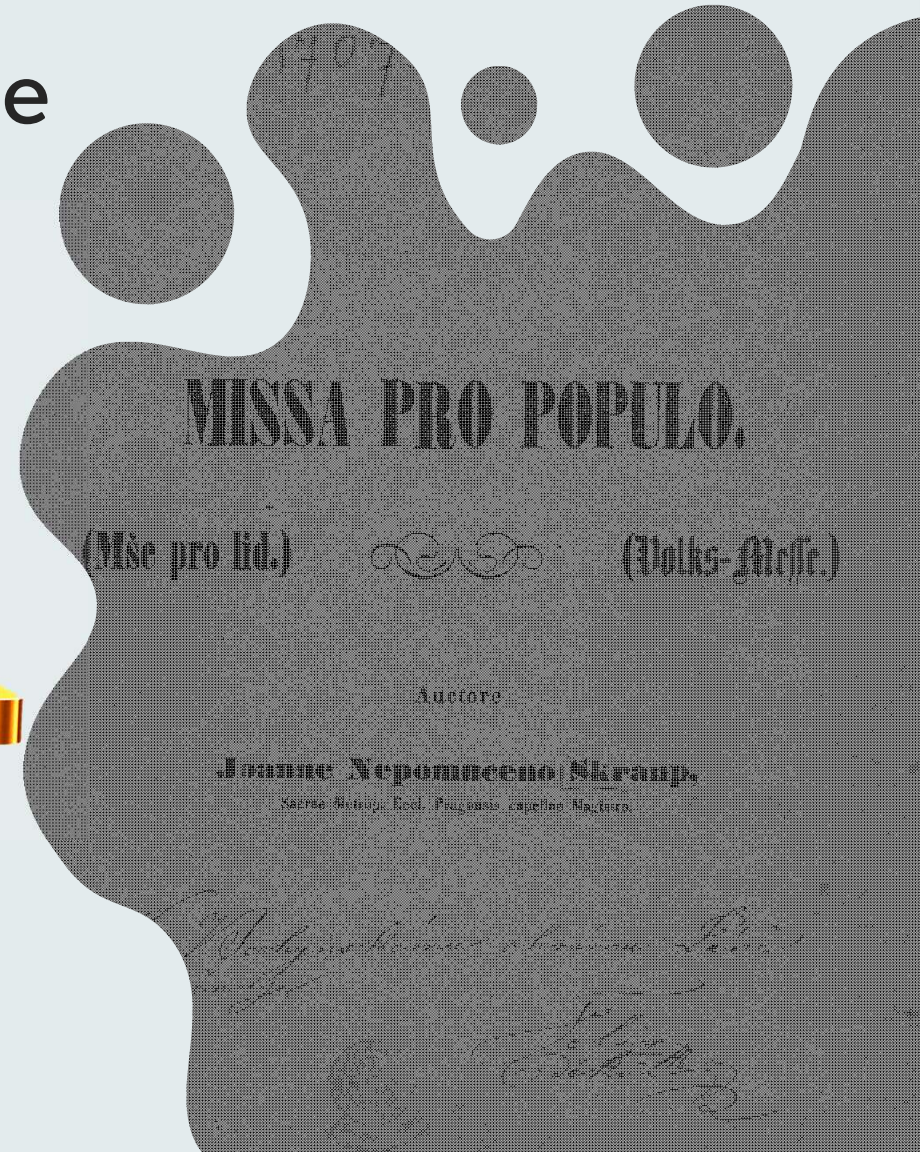


Pro Populo – for the people

Best Way to Schedule Pro Populo
Masses ?



FIRST



Pro Populo – for the people

- ❖ BEFORE you open the new Mass calendar book for other Requests



Meet with the Parishes in your Family & determine a rotating schedule.

- ❖ Choose different days and times throughout the calendar.

For example: 4 parishes in the family, each parish schedules a Pro Populo Mass once every 4 weeks.

Pro Populo – for the people

Every Four Weeks: Parish #1, schedules the Mass during the first week January 1-7th, and every fourth week after:

	Who Schedules
January 1 st - 7 th	Parish #1
January 8 th - 14 th	Parish #2
January 15 th - 21 st	Parish #3
January 22 nd - 28 th	Parish #4
January 29 th - February 4 th	Parish #1
February 5 th - February 11 th	Parish #2
February 12 th - February 18 th	Parish #3
February 19 th - February 25 th	Parish #4
February 26 th - March 3 rd	Parish #1

Write these
Mass
intentions in
calendar book

Pro Populo – for the people

Money /offering has **Not** been received by the parish for this intention -

Therefore,

when this Mass intention is celebrated by the Pastor/Administrator/Priest in Sodium,

NO OFFERING IS PAID.

What happens when the pastor/administrator doesn't celebrate the Mass?

The Priest is PAID for the Pro Populo Intention

And the Pastor/Administrator is paid **one less offering**

In essence, Pastor/Administrator is paying the celebrant for fulfilling his obligation.

All Souls, Mother's & Father's Day

When parishes receive donations for All Souls Day, Mother's Day, or Father's Day Masses, these amounts are to be deposited into the Mass offering checking account and the required number of Masses must be recorded in the Mass Intention Book:

The deposits source must be clearly identified in the check register or bookkeeping system:

<u>Date</u>	<u>Amount</u>	<u>Description</u>
For Example: 10/25/22	\$76.00	\$16 All Souls/\$60 Reg



Deposit information must be clearly recorded in the *Supply Book*, totaled and divided by \$15



Total Amount received ÷ \$15.00 = # Masses to be said



For each type of envelope, one Mass intention must be recorded for the intention for every \$15 in the combined envelope offerings. Any fraction less than \$15 remaining must be recorded as an additional Mass with an offering of that remaining amount. To maintain account balance, the priest who offers this intention must be paid this remaining amount, not the regular \$15 of Mass offering amount.

All Souls 2022

Deposits: 10/17/22 \$84.00
 10/25/22 16.00
 10/31/22 214.00
 11/7/22 83.00
 11/17/22 6.00
 \$403.00
 15 = 26
 masses

1	12/10/22	14	8/18/23
2	12/29/22	15	9/26/23
3	2/13/23	16	10/18/23
4	3/30/23	17	10/30/23
5	5/15/23	18	
6		19	
7		20	
8		21	check #
9	8 - check	22	9-#1302
10	#1234	23	\$135.00
11	\$120	24	Sent to
12	To Fr Jones	25	Chancery
13	6/14/23	26	to Disburse
			11/3/23

Important parts:

- Year the intentions are from
- Each deposit containing source with the amount listed
- Total amount collected
- Number of Masses to be Celebrated.

When sending out intentions and offering:

- Date
- Amount
- Check #
- To Whom
- Keep a copy of the correspondence as well



All Souls, Mother's & Father's Day

Envelopes received for these intentions are **NOT** recorded as a contribution or donation in PDS Church Office.

Why?

- These offerings are for the clergy who celebrate the Mass
- The parish is "holding" these until the Mass is offered and then disburses to the celebrant.
- These \$\$ are **not** a contribution or donation to the Parish.



History & General Information



Mass Offerings were once the responsibility of the Pastor to maintain the offerings received and to properly disburse. Over the last couple of decades, this responsibility was given to the bookkeepers and the business managers.

What are the steps to properly record Mass Offerings?

- Parish receives offering for each intention.
- Parish is responsible to properly record.
- Parish must properly deposit these Mass offerings to a Mass checking account.
- Parish must properly disburse these offerings as the Masses are celebrated.

How do you do this?

Cash Receipts Log/Triplicate Receipt Book

RECEIPT DATE _____ No. **123456**
RECEIVED FROM _____ \$ _____
_____ DOLLARS
 FOR RENT
 FOR _____
ACCOUNT _____ CASH
PAYMENT _____ CHECK
BAL. DUE _____ MONEY ORDER
 CREDIT CARD FROM _____ TO _____
BY _____
A-2701
T-46800

The Mass intention(s) must be promptly and accurately recorded in the parish Mass Intention Book. This book must be stored in a fire-resistant cabinet or safe.

All funds received (cash or check) in the parish office must be documented by parish staff on a **cash receipts log**. The checks must be restrictively endorsed for deposit, with photocopies attached to the cash receipts log. Sequentially pre-numbered triplicate-copy receipts must be issued for all cash payments received.

Original (White) Copy - given to the payer

Second (Yellow) Copy - attached to the cash receipts log along with duplicate deposit ticket and validated bank deposit receipt

Third (Pink) Copy - maintained in the receipt book as a control copy

Cash Receipts Log – Mass Cash Journal

A Mass cash journal/or a cash receipts log **MUST** be utilized to record all cash/check receipt transactions.

Mass offerings must be recorded as received, documenting date, requestor, number of Masses, and amount. The journal's running balance must agree to the Mass cash and checks on hand. When a deposit to the bank account is made, the Mass cash journal must be totaled and attached to the duplicate deposit ticket, validated bank deposit receipt and the second copy of triplicate cash receipts.

All Mass offerings received **MUST** be placed in a secure location such as a safe or locked cabinet and deposited each week to the bank. The Mass offerings must be deposited into a CHECKING account established solely for the purpose of holding Mass offerings. This account must be balanced to the bank statement on a monthly basis.

Cash Receipts Log – Mass Cash Journal

Deposit Date:

Mass Intention Cash Journal

	Date Paid	Intention Date	Intention Dedication Name	Intention Requested by	Amount Received	Paid	Payment Type (Cash, Check, etc.)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

(Original copy to be maintained in the Front Office)

Total intentions paid \$ _____

Directions: When a deposit is being done, make a copy of this page to submit with the deposit to the business manager

One page for each deposit (unless more than 14 intentions paid for in that week)

Total of page should agree to bank deposit amount

Record date, attach duplicate deposit ticket, validated bank receipt, and second copy of triplicate receipts to packet

Mass Offering in Excess of \$15

Priests or parish staffs must never ask for an offering in excess of the customary amount of \$15.

The Parish CANNOT request a higher offering for Sunday or Holy Day Masses.

If someone requests a Mass intention and offers more than \$15, please see slide 42 for more information.

If the Parish would like to disburse Mass offerings and intentions:

Contact & send intentions and offerings to the Chancery: 716.847.5500 Tina Taberski is currently receiving these intentions and offerings; Tina also works with disbursing offerings and intentions.

Disbursing Offerings to the Celebrant

Mass offerings are **NEVER** paid in advance. Mass offerings must be paid to priests by check on a regular basis (i.e., monthly, weekly) after-the-fact from the Mass offering checking account. This process can occur around the beginning of the month for the previous month's Masses.

If No Offering was received, the clergy should be notified, but the intention needs to be fulfilled by someone at the parish if it was accepted.

Disbursements must clearly document in the check register and **the memo section the number of Masses and date(s) the payment represents.**

- The Pastor should **NEVER** authorize checks payable to himself. Disbursements to the pastor must be reviewed and signed by another authorized check signer.
- Mass offerings are considered taxable income to the priest and are required to be included on their income tax returns.
- Year-end statements for Mass offering paid during the year must be completed on parish letterhead and sent to all applicable clergy. Parish copies of these statements must be maintained with the Mass account records.



Remember!

Year-End Clergy Statement

St. Nicholas Parish
Roman Catholic Church
123 Main Street, Anytown, NY 14XXX

January 31st, 2023
Rev. William Priest
123 Main Street,
Anytown, NY 14XXX



Father William,

Thank you for celebrating Mass with St. Nicholas Parish in 2022. Below is the total that was paid to you in 2022 for Mass Offerings.

2022 Mass Offerings for Reverend William Priest totaled \$840.

Sincerely,

Parish Business Manager/Bookkeeper

★ The total amount specified in this year-end clergy statement should only include Mass Offerings paid to the priest.

Extra Clergy Fees Paid in Excess of \$600

Extra clergy (including non-assigned and retired priests) who are NOT on the parish payroll

- The Parish must issue a Form 1099-NEC, nonemployee compensation, to whom the parish had paid **\$600 or more** in a calendar year.
- Form 1099-NEC **DOES NOT** include Mass Offerings paid to the priest.
- Form 1099-NEC must be filed with IRS by January 31st of the following year.
- A signed copy of Form 1096, Annual Summary and Transmittal of U.S. Information Returns must also be maintained in parish office. Form 1096 must be signed by the pastor.

For more information regarding Form 1099-NEC, refer to the prepared directions and samples, emailed November 3, 2023, and on the Internal Audit webpage

Mass Offerings Reconciliation

What is the purpose of the reconciliation? What does it tell you?

It answers:

**“Do you have enough money to pay out
all the paid intentions the parish is holding? ”**

A Surplus means you have enough money .

A Deficit means you **don't** have enough money.

- Must be documented and completed Quarterly and retained with the Mass Offering records
- Now part of the annual report process

What to Do with a Deficit?

Deficit - Why a deficit? **Do you know why?**

***Consider Transferring money from the parish operating to bring the deficit to \$0

Monitor the deficit, consider the following questions:

1. Do we know that all money received for Mass intentions are deposited to the bank?
2. Are we properly recording the intentions to the Mass calendar book and the supply book?
3. Are we paying out Pro Populo to the Pastor/Administrator?
4. Are we deducting one offering from the pastor/administrator when he doesn't celebrate the Pro Populo?
5. Are you recording All Souls, Mother's and Father's Day intention properly?
6. Are people requesting Masses, but not giving an offering?
7. Do you see large transfers out of the Mass offering account or Checks for other than payments of offerings?

Surplus – Why a Surplus ? **Do you Know Why?**

Investigate - Research - Monitor the surplus, consider the following Questions:

1. Look through the history of the deposit...Do you see large deposits that don't appear to be Mass Offerings?
2. Are you depositing the Funeral or Wedding fees into the account and not transferring the Church's portion and/or the organist portion?
3. Are you recording All Souls, Mother's and Father's Day properly?
Are you depositing all the money into the Mass offering account but saying a Novena?
4. Over the years do you have a lot of interest?
5. Are there Dual intention offering which need to be disbursed? (or Binate/Trinate)
6. Did you receive a bequest which included some Mass intentions, however deposited the full bequest into the Mass account? Did you set up the correct # of Masses for the bequest?
7. Does the parish owe offerings to the Pastor/Administrator/Parochial Vicars?
8. Does the parish pay offering through payroll, but they haven't transferred the offerings to the operating account to reimburse the parish?

Mass Offering Surplus

If the source of the extra money can be identified, the resolution required is to correct:

For Example:

- 1) The parish collected All Souls intentions and offerings; the entire collected amount was deposited into the Mass offering account. The Parish said one Novena for All Souls but did not schedule any further intentions to be said and did not send the offerings and intentions out to others. Resolution: Research each year as far back as possible to determine the number of All Souls intentions which MUST be celebrated. Document the findings. Review with the Pastor. Schedule the Masses or disburse the offerings and intentions.
- 2) The parish deposits the church's portion of the Funeral Fee into the Mass offering account. These amounts are never transferred to the parish operating. Research as far back as possible, utilize all records available, including the death register, Mass intention calendar, funeral records, the PDS Ledger descriptions, source documentation, etc. Document the funds which should have been transferred. Review with the Pastor. Transfer only the substantiated amount to the parish operating account.
- 3) The Parish has been saying Dual intention Masses for 10+ years. The second intention was not paid to the celebrant with his offerings. Research using the Mass intention calendar, bulletins, offering disbursement records and determine for which Masses the second intention was not donated. Document the findings. Review with the Pastor. Donate the Funds to a Bishop's Charity.

Mass Offering Surplus

What if you just can't tell?

- 1) Document the surplus and your efforts to research
- 2) Monitor the surplus
- 3) Contact IA Team to review our records from past Audits. In many cases we documented and included in the audit reports the reason for the surplus.
- 4) Contact anyone who might have some information regarding old estate books or supply books.
- 5) Establish intentions for the Christian faithful, living and deceased.



Brand New

What to Do with a Surplus?

For an unexplained surplus, the parish must create Mass intentions equal to the amount of the surplus.

Example: If the surplus is due to intentions not being said, you should determine a percentage of the All Souls, Mother's Day, and Father's Day intentions that should have been said based on the total surplus amount. For example, there is a \$900 surplus which was not caused by extra giving over the normal \$15 amount, due to an estate, or interest. If you have looked back and realized that there was no documentation as to All Souls, Mother's Day, and Father's Day from 2020. We see that there was not any intention said during 2020 that relates to All Souls, Mother's Day, and Father's Day. We should look to see what amounts of money were deposited around the All Souls, Mother's Day and Father's Day dates and if there is not a clear determination, then we can divide the \$900 by the 3 different days. Then, All Souls, Mother's Day, and Father's Day would each have 20 intentions allocated to them. These intentions should be said within the calendar year and if they cannot be, then they should be sent to another parish that can say them.

Brand New

Surplus Due to Interest-Bearing Accounts

This slide pertains to only the portion of the surplus that was caused by interest-bearing Mass accounts.

If you have an interest-bearing account surplus, you have four options:

1. The parish can donate to the Bishop's Charity and if you would like to donate to another charity, then you will have to request this through the Chancery.
2. The parish can set up Mass intentions based on the surplus amount. These intentions would follow the same guidelines as normal intentions, which must be said within 12 months, otherwise, they would need to be disbursed to another parish.
3. The parish could use the money to help pay for liturgical supplies, such as, altar cloths, vessels, vestments, altar server robes, etc. Next slide for more information on option 3.
4. If the parish desires the use of the interest for another purpose, you must obtain permission from the Chancery.

Brand New

Option 3 Explanation

If option three is chosen, then the money should be transferred from the Mass account to the operating account. The Mass offering money should be allocated to a funds held in trust Liturgical Supplies liability account. When that money is expensed, debit the liability account and credit other extraordinary revenue. This option should be considered a one-time transfer and going forward the account must be monitored. The money that is gained through interest should be designated to serve a purpose other than transferring to parish, whether that is for Mass books, Mass cards, poor box, special intention, etc. If there is a desire in the future to move the money for option three again, the parish must contact the Chancery to obtain permission.

Brand New

How to fill out the form:

Have the requestor fill out the current date, Mass date, name, total offering amount, phone number, and email.

Check the box that most accurately describes the purpose for the additional mass donation.

If the requestor has selected the Other box and you are unsure of how to appropriately allocate the money, please reach out to the internal audit team for further clarification and direction.

Have the requestor sign the form as well as the individual who received the form.

The form must be maintained with the Mass Offering account and intention records.

Mass Offering Form

Thank you for this offering, which will be held until the Mass is celebrated. Your offering exceeds the customary \$15 per Mass, so please provide the following information:

Current Date: _____ Mass Date: _____

Requestor Name: _____ Total Offering Amount: _____

Phone: _____ Email: _____

Purpose of additional Mass offering:

- Additional offering as a gift for the celebrant
- Donation to Parish for general use
- Donation to the Poor box/Food Pantry/ Outreach
- Other (Specify below)

Requestor Signature

Received by Signature



*Form must be maintained with Mass Offering account and intention records

How long can the Parish hold Offerings & intentions?

Offering and intentions held by the parish **MUST** be celebrated within a year!

Exception would be Estate Masses (i.e., requesting 2 Masses a year for 10 years.)

31 556 926 Seconds
525 948,766 Minutes
8 765,81277 Hours

365 Days
52 Weeks
12 Months
ONE Year

Canon 953 & *Mos lugiter* Article 5

Canon 953. No one is permitted to accept more offerings for Masses to be applied by himself than he can satisfy within one year.

Mos lugiter Article 5 §1 Priests who receive offerings for special intentions of holy Masses in large numbers, for example, on the occasion of the commemoration of the faithful departed or other special occasion, not being able to satisfy them personally within a year instead of rejecting them, frustrating the pious will of the offerors and diverting them from their good intentions, they must transmit them to other priests or to his own ordinary.



Wedding Fees

Weddings (with or without Mass) As of December 1, 2023

- \$200 to the church
- \$200 to the celebrant
- Music Minister \$175 or less



Watch for a changes in these fees

To avoid potential payroll problems, wedding fees should be paid directly to the celebrant and organist from the bride and groom. If this is not practical, these payments should be paid through the parish payroll.

If the celebrant is assigned to the family/parish, and wedding fee is **NOT** paid directly to the priest, but made payable to the parish, the payment **MUST** go through the payroll, even if the parish is not the hub. It is added to their payroll and then billed back direct to and only to the parish who received the payment (where the wedding was held.)



Funeral Fees

Funerals (with or without Mass) as of December 1, 2023

- \$150 to the church
- \$175 to the celebrant

(\$25 Vigil prayers; \$125 Mass; \$25 cemetery)

Watch for a change in these fees



To avoid potential payroll problems, funeral fees should be paid directly to the celebrant and organist from the funeral director. If this is not practical, these payments should be paid through the parish payroll.

If the celebrant is assigned to the family/parish, and funeral fee is **NOT** paid directly to the priest, but made payable to the parish, the payment **MUST** go through the payroll, even if the parish is not the hub. It is added to their payroll and then billed back direct to and only to the parish who received the payment (where the funeral was held.)

Extra Clergy – Daily, Weekend, Confession

All payments to extra clergy for supply ministry must be made according to Diocesan scale.

Weekend Supply Ministry: (exclusive of Mass offering) (Saturday afternoon, evening, and Sunday)

- One Mass: \$75 + \$15 Mass Offering
- Two Masses: \$125 + 2@ \$15 Mass offering - No Travel in between
\$150 + 2@ \$15 Mass offering - Travel in between
- Confessions: \$30 (for each occasion)
- Reconciliation Service: \$50

Weekday Supply Ministry:

- One Mass: \$25 (exclusive of Mass offering)

These fee changes Effective December 1, 2023



Why Must the Parish only pay the scale fee?

It is **REQUIRED** to pay only the Diocesan Scale for Sacramental Fees

All Parishes are expected to follow the schedule for numerous reasons; the standard fee schedule needs to be followed across the Diocese.

Can. 1377 § 2. A person who in the exercise of an office or function requests an offering beyond that which has been established, or additional sums, or something for his or her own benefit, is to be punished with an appropriate monetary fine or with other penalties, not excluding deprivation of office, without prejudice to the obligation of repairing the harm.

Can. 1383 — A person who unlawfully traffics in Mass offerings is to be punished with a censure or with the penalties mentioned in can. 1336 §§ 2-4.

Extra Clergy Mileage

Who gets paid Extra Clergy for Weekends ?

- ❖ Priest not assigned at the parish.
- ❖ Vicars, (General, Episcopal, Judicial, Forane, Chaplains & other priests in residence)

Who Gets paid Extra Clergy for Weekdays ?

- ❖ Only Priests not assigned at the parish, and not in residence at the parish



Business Mileage:

Priest assigned to the parish or Family add the mileage to their monthly reimbursement

Extra Clergy - the Payment for extra clergy INCLUDES mileage. Do **NOT** include mileage on the mileage reimbursement.

Changes effective December 1, 2023



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