

**ARCHDIOCESE OF BOSTON**  
**REMUNERATION AND BENEFITS FOR ARCHDIOCESAN PRIESTS**  
**Fiscal Year 2019**

**Introduction**

The remuneration and benefits below are standard for any priest of the Archdiocese of Boston and any priest from another (Arch) diocese who is assigned by the Archbishop of Boston to an assignment within the Archdiocese. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits are not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

Please note the following Archdiocesan policies:

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasion of baptisms, marriages, and funerals. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop, which are to be returned to the Pastoral Center or other agency in accord with his instructions;
  - b. The \$10 stipend for a Mass which belong to the celebrant. As stated in the *IRS Audit Guidelines for Ministers*, stipends paid to the celebrant for masses should be reported as income and thus processed through payroll; (*see #3 below*)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day up to a maximum of three. When pastoral necessity requires a priest to celebrate more than one Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood – *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest’s annual payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be in made in the context of the parishes’ ability to do so. Funds for any bonuses may not be taken from the Christmas or Easter collections, which belong to the Clergy Funds, but may be drawn from parish/institution funds. All bonuses should be paid through payroll, documented in parish/institution records, and reported in gross income, as stated clearly in the *IRS Audit Guidelines for Ministers.*
5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest and not of the parish/institution/agency to which he is assigned.

6. All parishes are on a common pay period for priests assigned to the parish. The parish where the priest was assigned as of the last day of the month is responsible to pay the priest for the month. Remuneration for each priest will be paid in arrears. Note that while the Priest Remuneration Policy expresses remuneration as a monthly amount, priest stipends may also be paid on a bi-weekly basis.

The above policies are those followed for all audits of parishes, institutions and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any individual priest.

## **TAXABLE INCOME**

### **Remuneration**

1. Base Stipend:

The base stipend for an Archdiocesan priest for fiscal year 2019 is \$ 29,790 effective July 1, 2018. According to the new COLA (cost of living adjustment) policy, the annual salaries, wages, and stipends will be based upon the preceding year-over-year change in the Boston CPI-W as taken from the Bureau of Labor Statistics' November report. If the change in the Boston CPI-W increased year-over-year, the COLA shall be the lesser of the actual change in the Boston CPI-W or double the previous COLA. If the change in the Boston CPI-W decreased year-over-year, the COLA shall be the greater of the actual change in CPI-W or half the previous COLA. If there is no change in the CPI-W year-over-year, then the COLA remains the same for the next year. The consumer price index for Boston CPI-W rose by 3% for the year ending November 2017; given the FY2017 COLA was 1.3%, the COLA effective 7/1/18 will increase 2.6% over last year's amount. See appendix.

2. Professional Allotment:

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$6,000 professional allotment portion of the Archdiocesan priest's remuneration.

3. Seniority Increment:

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

### **Please Note:**

All priests are to enroll in Social Security. Not participating in Social Security may prevent a priest from accumulating 40 quarters which is needed in order to qualify for Medicare A & B at age 65 and therefore place an increased burden on the Clergy Funds.

Enrolled priests pay the total 15.3 percent Social Security tax on their income. The remuneration includes a supplement to assist with Social Security cost, and it is included as part of the base stipend since it is taxable for both Federal Income and Social Security taxes. There is a separate "Archdiocesan Priest Remuneration Payment Schedule" for priests "not participating in the Social Security Program." Remuneration for incardinated priests that do not participate in Social Security is reduced by 25 percent. To obtain a copy of this payment schedule for priests not participating in the Social Security Program contact the Episcopal Vicar for Clergy.

Each priest is to notify the parish or institution to which he is assigned as to whether or not he is part of the Social Security program.

In turn, pastors/administrators/supervisors are to notify the Executive Director of the Clergy Funds in writing of all priests not participating in the Social Security Program. The Clergy Funds office will assess parishes/institutions for the 25 percent difference. This difference is sent by the parish/institution to the Clergy Funds to assist with the greatly increased cost of health care needs for priests not eligible for Medicare.

### **Automobile Insurance**

The parish or institution to which a priest is assigned will pay the first \$750 annually for automobile insurance, with the priest himself paying the balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

A priest who is assigned to a parish or Archdiocesan institution in one of the following areas designated by the Commonwealth of Massachusetts as a high insurance area—Boston, Brockton, Chelsea, Everett, Lawrence, Lowell, Lynn, Revere and Somerville—and pays \$1,450 or more annually, may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

#### **High Insurance Area Scale:**

Total bill \$1,450 to \$1,550	... \$850 paid by parish/institution
Total bill \$1,551 to \$1,650	... \$950 paid by parish/institution
Total bill \$1,651 to \$1,750	... \$1,050 paid by parish/institution
Total bill \$1,751 to \$1,850	... \$1,150 paid by parish/institution
Total bill \$1,851 to \$1,950	... \$1,250 paid by parish/institution
Total bill \$1,951 to \$2,050	... \$1,350 paid by parish/institution
Total bill \$2,051 and over	... \$1,450 paid by parish/institution ( <i>maximum payment</i> )

This compensation for auto insurance is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email [Joseph\\_McEnness@rcab.org](mailto:Joseph_McEnness@rcab.org).

### **Room and Board**

The parish or institution to which the priest is assigned provides room and board. The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually and is taxable to the individual priest for Social Security purposes only.

### **Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted.

### **Moving Expenses at the Time of Transfer**

The receiving parish is responsible to assist with the moving expenses. An exception would be for a retiring pastor for whom the parish would assist his departure as a token of gratitude.

The parish can reimburse a priest up to \$800 maximum while the priest covers the remaining amount from his professional expense.

**Effective, January 1, 2018 this reimbursement for moving expenses is taxable income for Federal, State and Social Security taxes and must appear on the W-2 form at the end of the year.**

## **NON-TAXABLE INCOME/BENEFITS**

### **Retreat**

The parish or institution to which a priest is assigned will pay up to \$750 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or Archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next, if not used. "Each diocesan priest is to make a spiritual retreat every year. If a priest wishes to make a retreat at a time and place other than the retreats scheduled by the Archdiocese, he is to inform the Vicar General/Moderator of the Curia of his plans in writing." — *Statutes of the Archdiocese of Boston, Book II — 17, Canon 276.*

### **Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s).

### **Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, annual retreat and continuing education. This expectation is outlined in the documents *Pastores Dabo Vobis* and the *Basic Plan for the Ongoing Formation of Priests* by the United States Bishops. Part of the \$6,000 professional allotment is to help priests cover the cost of continuing education.

Those in their first 5 years of their priesthood are expected to participate in the Cardinal's program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

### **Resources for Parish Ministry**

It is expected that all priests assigned to parish collaboratives will be given the necessary tools for ministry. This includes a cell phone, office, computer and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe-keeping.

When a priest is reassigned these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

## **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused. — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2.*

## **Guidance on Visiting Priest**

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. The suggested offering is \$100 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

## **Medical Insurance**

The parish or institution to which a priest is assigned pays the Clergy Funds medical insurance assessment. The annual assessment for fiscal year 2019 will remain at \$17,640.

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will either receive medical insurance from his employer, or the employer or the priest himself will pay the Clergy Funds medical insurance assessment.

Parish priests are eligible for Medicare at age 65 and should enroll in Medicare. For a priest working in a parish or who recently transferred to a parish with less than 20 employees, Medicare A & B then becomes the Primary insurance for medical expenses. Clergy Funds Tufts Health Plan becomes the Secondary insurance which will cover all other approved medical expenses and prescriptions beyond Medicare.

The parish or institution to which an active priest at age 65 qualifies for Medicare, based on the number of employees, is assigned pays the Clergy Funds medical insurance assessment of \$16,381.20 and the remainder of \$1,258.80 will be reimbursed to the priest for the Medicare Part B payment.

Non-incardinated diocesan priests assigned by the Archbishop of Boston to an archdiocesan assignment may be insured through the priest's home diocese with the parish or archdiocesan institution to which he is assigned reimbursing the home diocese for the actual cost (up to \$17,640 annually), or, if such coverage is not available, may, if approved, be insured through the lay-employee health plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the premium. Religious priests are provided for in the section of policy pertaining to them.

## **Retirement Funding**

An incardinated priest who is assigned, with the permission of the Archbishop, to a non-archdiocesan institution will make an annual contribution to the Clergy Funds Retirement Trust, in the amount determined by the Clergy Funds Trustees from time to time, either through his employer or by himself directly, unless he is enrolled in a retirement or pension plan through that institution and as a result will not be eligible for retirement benefits from the Clergy Funds. Examples of such retirement or pension plans are priests who qualify for retirement benefits as a result of service as a chaplain; active military duty, VA Hospital, state prison, general hospital or university.

Incardinated priests assigned to locations within the Archdiocese are eligible to participate in the RCAB 401(k) Plan. Each eligible priest who makes contributions (either through Roth or pre-tax deferrals) will receive a matching employer contribution in an amount equal to 100% of the first 3% of compensation contributed, plus 50% of the next 2% of compensation contributed. To receive the full 4.0% employer contribution, the eligible priest must contribute at least 5.0% of his own eligible compensation to the 401(k) Plan effective January All wages (priest stipend, Mass stipends, bonuses, etc.) are considered 401(k)-eligible. Imputed income and non-taxable reimbursements are not considered eligible wages. Because all eligible priests are being

encouraged to contribute this minimum amount, *for budget purposes, an amount of 4.15% of payroll wages should be used for the 401(k) retirement plan.* The employer contribution amounts will be reviewed annually. *See appendices for examples of contribution levels for the 401(k) plan.* Information regarding priest participation is available on the Catholic Benefits website at:

<http://www.catholicbenefits.org/401k/index.htm> and then select [RCAB 401\(k\) Plan Priest Highlights](#).

### **Personal Property Insurance**

A priest of the Archdiocese of Boston serving in an assignment within the Archdiocese is provided \$20,000 of personal effects insurance through the Archdiocese [at no cost to the priest]. All individual personal items valued at \$1,500 or more should be inventoried and sent to the RCAB Risk Management Department. Please contact the RCAB Risk Management Department for further details.

### **REVIEW**

This policy will be in force for fiscal year 2019 and reviewed annually thereafter unless rescinded or amended by the Archbishop.

**ARCHDIOCESE OF BOSTON**  
**REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER**  
**PRIESTS ASSIGNED BY THE ARCHBISHOP TO AN ARCHDIOCESAN**  
**ASSIGNMENT**  
**Fiscal Year 2019**

**Introduction**

The remuneration and benefits below are standard for any priest of a religious congregation who is assigned by the Archbishop of Boston to an Archdiocesan assignment. Any variation above or below these figures must be approved on an annual basis by the Episcopal Vicar for Clergy. For priests who are serving in two or more part-time assignments, combined remuneration and benefits is not to exceed what is allowed for in this policy. This does not include remuneration for additional ministry beyond one's official assignment[s] such as a parish priest teaching a course, a priest in special ministry assisting in a parish on weekends, or a priest invited to give an address/talk/workshop within or outside the Archdiocese, provided that the additional ministry does not have a negative impact on a priest's assigned ministry.

Please note the following Archdiocesan policies:

1. In accordance with the traditional custom, offerings to the parish may be accepted on the occasion of baptisms, marriages, and funerals. — *Archdiocesan Policy Handbook p. 6315, #1*
2. All gifts and offerings of the faithful at Masses and on other occasions belong to the parish, except:
  - a. Special collections ordered and authorized by the Archbishop, which are to be returned to the Pastoral Center or other agency in accord with his instructions;
  - b. The \$10 stipend for a Mass which belong to the celebrant; (*see #3 below*)
  - c. Personal gifts, individually given, which belong to the recipient when the intention of the donor is clearly stated. — *Statutes of the Archdiocese of Boston, Book V — 8.*
3. As stated in the decree of the bishops of the Province, in accordance with canon 952, “the offering to be given for the celebration and application of both an announced Mass and an unannounced Mass is Ten Dollars (\$10.00).” This includes a Funeral Mass or Nuptial Mass. Canon 951 permits a priest to accept only one Mass stipend per day, except on Christmas and All Souls Day. When pastoral necessity requires a priest to celebrate more than one intention Mass per day to which an intention is joined, the priest is to donate those stipends to the purpose prescribed by the Ordinary which in the Archdiocese of Boston, is for the Formation of Candidates for the Priesthood – *Canon 951-1.*
4. Modest and reasonable Christmas and/or Easter bonuses may be accepted from the parish as an expression of gratitude to priests (including the pastor himself). In total these bonuses should not exceed a maximum of 5% of a priest's annual payment. While giving pastors flexibility in this area, the value of such bonuses should be reflective of those given to other members of the staff. Payment of all bonuses should be in made in the context of the parishes' ability to do so. Funds for any bonuses may not be taken from the Christmas or Easter collections, which belong to the Clergy Funds, but may be drawn from parish/institution funds.
5. The ownership, operation and maintenance of an automobile are the sole responsibility of the individual priest or religious congregation, as the case may be, and not of the parish/institution/agency to which he is assigned.
6. Since July 1, 2013, parishes have been on a common pay period for priests assigned to the parish. The parish where the priest was assigned as of the last day of the month is responsible to pay the priest for the month.

Remuneration for each priest will be paid in arrears. Note that while the Priest Remuneration Policy expresses remuneration as a monthly amount, priest stipends may also be paid on a bi-weekly basis.

The above policies are those followed for all audits of parishes, institutions and agencies. They will also be made available any time the Archdiocese is asked by the IRS and/or Commonwealth to provide information due to the tax audit of any religious congregation or individual priest.

## **Remuneration**

### 1. Base Stipend:

The base stipend for a Religious Order priest for fiscal year 2019 is \$ 27,400 effective July 1, 2018. According to the new COLA (cost of living adjustment) policy, the annual salaries, wages, and stipends will be based upon the preceding year-over-year change in the Boston CPI-W as taken from the Bureau of Labor Statistics' November report. If the change in the Boston CPI-W increased year-over-year, the COLA shall be the lesser of the actual change in the Boston CPI-W or double the previous COLA. If the change in the Boston CPI-W decreased year-over-year, the COLA shall be the greater of the actual change in CPI-W or half the previous COLA. If there is no change in the CPI-W year-over-year, then the COLA remains the same for the next year. The consumer price index for Boston CPI-W rose by 3% for the year ending November 2017; given the FY2017 COLA was 1.3%, the COLA effective 7/1/18 will increase 2.6% over last year's amount. See appendix.

### 2. Professional Allotment:

Each priest is responsible for his professional ministry expenses such as routine mileage, parking, tolls, and public transportation related to ministry; study weeks, workshop days and continuing education programs; publications, books, professional dues, clerical clothing and vestments for personal use; and days of recollection and spiritual enrichment programs except the Archdiocesan Convocation and the annual retreat [see below]. These ministry expenses are covered by the \$4,800 professional allotment portion of the religious order priest's remuneration.

### 3. Seniority Increment:

All priests ordained 0-10 years receive a ten-year fixed seniority increment of \$1,000; beginning at year eleven, the increment builds \$100 each year, capping at the fiftieth year.

## **Automobile Insurance**

The parish or institution to which a priest is assigned will pay the first \$750 annually for automobile insurance, with the priest himself or his religious community, as the case may be, paying the balance. The priest must submit a copy of his auto insurance bill to secure reimbursement. Priests not assigned to a parish or Archdiocesan institution are not eligible for auto insurance assistance.

A priest who is assigned to one of the following areas designated by the Commonwealth of Massachusetts as a high insurance area—Boston, Brockton, Chelsea, Everett, Lawrence, Lowell, Lynn, Revere and Somerville—and pays \$1,450 or more annually may request an additional amount of compensation for the cost of his insurance from the parish or institution to which he is assigned, according to the following scale:

### **High Insurance Area Scale:**

Total bill \$1,450 to \$1,550	... \$850 paid by parish/institution
Total bill \$1,551 to \$1,650	... \$950 paid by parish/institution
Total bill \$1,651 to \$1,750	... \$1,050 paid by parish/institution



Total bill \$1,751 to \$1,850	... \$1,150 paid by parish/institution
Total bill \$1,851 to \$1,950	... \$1,250 paid by parish/institution
Total bill \$1,951 to \$2,050	... \$1,350 paid by parish/institution
Total bill \$2,051 and over	... \$1,450 paid by parish/institution ( <i>maximum payment</i> )

Priests are encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston. If you would like information on this program contact Joseph McEnness, Executive Director of the Office of Risk Management at (617) 746-5740 or email Joseph\_McEnness@rcab.org.

**Room and Board**

The fair market value for room and board remains at \$600 per month. This amount is \$7,200 annually. The parish or institution to which the priest is assigned provides room and board.

**Meals Policy**

With many rectories no longer employing a cook, a priest is entitled to reimbursement for his meals, of a reasonable cost that are eaten offsite, with a properly completed expense report accompanied by receipts. A “stipend” for his periodic meals unsupported by specific receipts, is not permitted.

**Retreat**

The parish or institution to which a priest is assigned will pay up to \$750 annually for a priest's retreat. These amounts include the fee paid directly by the parish/institution to the institution sponsoring the retreat and reimbursement for travel expenses up to the annual limit. Priests not assigned to a parish or archdiocesan institution are not eligible for this retreat benefit. A priest is entitled to up to 8 days for a retreat annually. The retreat days do not carryover from one year to the next if not used. — *Statutes of the Archdiocese of Boston, Book II - 17, Canon 276.*

**Priest Convocation(s)**

The parish or institution to which a priest is assigned is to pay the cost for the Archdiocesan priest convocation(s). These amount includes the registration fee paid directly by the Archdiocese and reimbursement for mileage expenses.

**Continuing Education**

It is the expectation of the Church that all priests participate in ongoing formation. This includes regular meetings with a spiritual director, annual retreat and continuing education. This expectation is outlined in the documents; Pastores Dabo Vobis and the Basic Plan for the Ongoing Formation of Priests by the United States Bishops. Part of the \$4,800 professional allotment is to help priests cover the cost of continuing education.

Those in their first 5 years of their priesthood are expected to participate in the Cardinal’s program of Ongoing Formation. The cost for this is covered by the parish where the priest is assigned. The priest is entitled to 5 days away from his assignment each year to participate in ongoing education.

**Resources for Parish Ministry**

It is expected that all priests assigned to parish collaboratives will be given the necessary tools for ministry. This includes a cell phone, office, computer and a credit card for ministry related purchases. These are to be provided by and paid for by the parish to provide the tools necessary for the priests to carry out his pastoral ministry. Each priest is responsible for maintaining these items in good working order and ensuring their security and safe-keeping.

When a priest is reassigned these items are to be returned to the parish or collaborative as they remain the property of the parish that purchased them. Equipment that is intended for personal use should be purchased directly by a priest.

### **Vacation Time**

A priest is entitled to one month of paid vacation time each year. Each priest in consultation with their pastor or supervisor is to ensure coverage during this absence. The parish or institution to which a priest is assigned is responsible to pay the priest while on vacation. Vacation time is an annual allotment that does not carry over if unused. — *Statutes of the Archdiocese of Boston, Book II — 51, Canon 533.2.*

### **Guidance on Visiting Priest**

Pastors may give an offering to a visiting priest for assisting at a parish to which he is not assigned to celebrate a mass. Typically, such a stipend falls in the range of \$75 to \$125 and would be considered taxable income. This would include the \$10 for an intention mass and if applicable transportation costs.

### **Medical Insurance**

The parish or institution to which a priest is assigned pays the medical insurance premium. A religious order priest may be insured through his religious community with the parish or archdiocesan institution he is assigned to reimbursing the community for the actual cost of the medical insurance up to \$17,640 annually. If such coverage is not available, a religious order priest may, if approved, be insured through the lay-employee health plan of the Archdiocese of Boston, with the parish or archdiocesan institution paying the premium.

### **Retirement Benefits**

Funding for retirement benefits are generally provided to religious communities through the Christmas and Easter collections of the parishes in the Archdiocese staffed by the religious community. When a priest is assigned to a parish or archdiocesan institution other than one staffed by his religious community, his community shall be entitled to receive \$300 annually from the parish or the archdiocesan institution to which the priest is assigned.

Priests not incardinated in the Archdiocese of Boston do not qualify for retirement benefits provided by the Archdiocese of Boston.

## **REVIEW**

This policy will be in force for fiscal year 2019 and reviewed annually thereafter unless rescinded or amended by the Archbishop.

**Appendices:**

<b>Base Stipend Calculations</b>			
<b>Fiscal Year 2019</b>			
<b>Archdiocesan Priest</b>	<b>FY 2018</b>	<b>2.6% Increase</b>	<b>FY 2019</b>
Base	\$ 29,035	\$ 755	\$ 29,790
Professional Allotment	6,000	-	6,000
Senior Increment	1,000	-	1,000
<b>Total</b>	<b>\$ 36,035</b>	<b>\$ 755</b>	<b>\$ 36,790</b>

  

<b>Religious Order Priest</b>	<b>FY 2018</b>	<b>2.6% Increase</b>	<b>FY 2019</b>
Base	\$ 26,705	\$ 694	\$ 27,400
Professional Allotment	4,800	-	4,800
Senior Increment	1,000	-	1,000
<b>Total</b>	<b>\$ 32,505</b>	<b>\$ 694</b>	<b>\$ 33,200</b>

**Examples of Cost of Living Adjustments (COLA)**

	<b>Previous Year's COLA</b>	<b>CPI -W*</b>	<b>Next Year's COLA</b>
<b>Current Year - Example 1</b>	<b>1.3%</b>	<b>3%</b>	<b>2.6%</b> (actual is 3%, double the previous 1.3% *2)
Example 2	2.6%	2%	2% (actual is 2%, half the previous 1.3%)
Example 3	2.6%	3%	2.6% (no change in CPI-W, COLA the same)
Example 4	2.6%	0%	0% (no change to stipend amount)
Example 5	2.6%	-1%	0% (no change to stipend amount)

Calculations:

- Increase** in the CPI-W year-over-year,  
the COLA shall be the lesser of the actual change in CPI-W or double the previous COLA.
- Decrease** in the CPI-W decreased year-over-year,  
the COLA shall be the greater of the actual CPI of the current year or half the previous COLA.
- No Change** in CPI-W from prior year, the COLA is the CPI-W for the next year
- If CPI-W is 0% or negative, no change to stipend amount for the next year

**\*CPI-W: Consumer Price Index five MA counties: Essex, Middlesex, Suffolk, Norfolk, and Plymouth**

<b>REMUNERATION PAYMENT SCHEDULE</b>					
<b>FISCAL YEAR 2019 (JULY 2018 - JUNE 2019)</b>					
<b>Year of Ordination</b>	<b>Annual Payment</b>	<b>Base Stipend</b>	<b>Professional Allotment - *</b>	<b>Seniority Increment</b>	<b>Total Monthly Payment</b>
2018	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2017	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2016	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2015	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2014	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2013	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2012	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2011	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2010	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2009	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2008	\$36,790	\$29,790	\$6,000	\$1,000	\$3,065.83
2007	\$36,890	\$29,790	\$6,000	\$1,100	\$3,074.17
2006	\$36,990	\$29,790	\$6,000	\$1,200	\$3,082.50
2005	\$37,090	\$29,790	\$6,000	\$1,300	\$3,090.83
2004	\$37,190	\$29,790	\$6,000	\$1,400	\$3,099.17
2003	\$37,290	\$29,790	\$6,000	\$1,500	\$3,107.50
2002	\$37,390	\$29,790	\$6,000	\$1,600	\$3,115.83
2001	\$37,490	\$29,790	\$6,000	\$1,700	\$3,124.17
2000	\$37,590	\$29,790	\$6,000	\$1,800	\$3,132.50
1999	\$37,690	\$29,790	\$6,000	\$1,900	\$3,140.83
1998	\$37,790	\$29,790	\$6,000	\$2,000	\$3,149.17
1997	\$37,890	\$29,790	\$6,000	\$2,100	\$3,157.50
1996	\$37,990	\$29,790	\$6,000	\$2,200	\$3,165.83
1995	\$38,090	\$29,790	\$6,000	\$2,300	\$3,174.17
1994	\$38,190	\$29,790	\$6,000	\$2,400	\$3,182.50
1993	\$38,290	\$29,790	\$6,000	\$2,500	\$3,190.83
1992	\$38,390	\$29,790	\$6,000	\$2,600	\$3,199.17
1991	\$38,490	\$29,790	\$6,000	\$2,700	\$3,207.50
1990	\$38,590	\$29,790	\$6,000	\$2,800	\$3,215.83
1989	\$38,690	\$29,790	\$6,000	\$2,900	\$3,224.17
1988	\$38,790	\$29,790	\$6,000	\$3,000	\$3,232.50
1987	\$38,890	\$29,790	\$6,000	\$3,100	\$3,240.83
1986	\$38,990	\$29,790	\$6,000	\$3,200	\$3,249.17
1985	\$39,090	\$29,790	\$6,000	\$3,300	\$3,257.50
1984	\$39,190	\$29,790	\$6,000	\$3,400	\$3,265.83
1983	\$39,290	\$29,790	\$6,000	\$3,500	\$3,274.17
1982	\$39,390	\$29,790	\$6,000	\$3,600	\$3,282.50
1981	\$39,490	\$29,790	\$6,000	\$3,700	\$3,290.83
1980	\$39,590	\$29,790	\$6,000	\$3,800	\$3,299.17
1979	\$39,690	\$29,790	\$6,000	\$3,900	\$3,307.50
1978	\$39,790	\$29,790	\$6,000	\$4,000	\$3,315.83
1977	\$39,890	\$29,790	\$6,000	\$4,100	\$3,324.17
1976	\$39,990	\$29,790	\$6,000	\$4,200	\$3,332.50
1975	\$40,090	\$29,790	\$6,000	\$4,300	\$3,340.83
1974	\$40,190	\$29,790	\$6,000	\$4,400	\$3,349.17
1973	\$40,290	\$29,790	\$6,000	\$4,500	\$3,357.50
1972	\$40,390	\$29,790	\$6,000	\$4,600	\$3,365.83
1971	\$40,490	\$29,790	\$6,000	\$4,700	\$3,374.17
1970	\$40,590	\$29,790	\$6,000	\$4,800	\$3,382.50
1969	\$40,690	\$29,790	\$6,000	\$4,900	\$3,390.83
1968	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1967	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1966	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1965	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1964	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1963	\$40,790	\$29,790	\$6,000	\$5,000	\$3,399.17
1962	\$40,890	\$29,790	\$6,000	\$5,100	\$3,407.50
1961	\$40,990	\$29,790	\$6,000	\$5,200	\$3,415.83
1960	\$41,090	\$29,790	\$6,000	\$5,300	\$3,424.17
1959	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1958	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1957	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1956	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1955	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1954	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1953	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1952	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1951	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50
1950	\$41,190	\$29,790	\$6,000	\$5,400	\$3,432.50

- \* See page 2 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.

Grandfathered rates

**RELIGIOUS ORDER PRIEST  
REMUNERATION PAYMENT SCHEDULE**

**FISCAL YEAR 2019 (JULY 2018 - JUNE 2019)**

<b>Year of Ordination</b>	<b>Annual Payment</b>	<b>Base Stipend</b>	<b>Professional Allotment - *</b>	<b>Seniority Increment</b>	<b>Monthly Payment Amount</b>
2018	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2017	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2016	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2015	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2014	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2013	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2012	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2011	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2010	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2009	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2008	\$33,200	\$27,400	\$4,800	\$1,000	\$2,766.67
2007	\$33,300	\$27,400	\$4,800	\$1,100	\$2,775.00
2006	\$33,400	\$27,400	\$4,800	\$1,200	\$2,783.33
2005	\$33,500	\$27,400	\$4,800	\$1,300	\$2,791.67
2004	\$33,600	\$27,400	\$4,800	\$1,400	\$2,800.00
2003	\$33,700	\$27,400	\$4,800	\$1,500	\$2,808.33
2002	\$33,800	\$27,400	\$4,800	\$1,600	\$2,816.67
2001	\$33,900	\$27,400	\$4,800	\$1,700	\$2,825.00
2000	\$34,000	\$27,400	\$4,800	\$1,800	\$2,833.33
1999	\$34,100	\$27,400	\$4,800	\$1,900	\$2,841.67
1998	\$34,200	\$27,400	\$4,800	\$2,000	\$2,850.00
1997	\$34,300	\$27,400	\$4,800	\$2,100	\$2,858.33
1996	\$34,400	\$27,400	\$4,800	\$2,200	\$2,866.67
1995	\$34,500	\$27,400	\$4,800	\$2,300	\$2,875.00
1994	\$34,600	\$27,400	\$4,800	\$2,400	\$2,883.33
1993	\$34,700	\$27,400	\$4,800	\$2,500	\$2,891.67
1992	\$34,800	\$27,400	\$4,800	\$2,600	\$2,900.00
1991	\$34,900	\$27,400	\$4,800	\$2,700	\$2,908.33
1990	\$35,000	\$27,400	\$4,800	\$2,800	\$2,916.67
1989	\$35,100	\$27,400	\$4,800	\$2,900	\$2,925.00
1988	\$35,200	\$27,400	\$4,800	\$3,000	\$2,933.33
1987	\$35,300	\$27,400	\$4,800	\$3,100	\$2,941.67
1986	\$35,400	\$27,400	\$4,800	\$3,200	\$2,950.00
1985	\$35,500	\$27,400	\$4,800	\$3,300	\$2,958.33
1984	\$35,600	\$27,400	\$4,800	\$3,400	\$2,966.67
1983	\$35,700	\$27,400	\$4,800	\$3,500	\$2,975.00
1982	\$35,800	\$27,400	\$4,800	\$3,600	\$2,983.33
1981	\$35,900	\$27,400	\$4,800	\$3,700	\$2,991.67
1980	\$36,000	\$27,400	\$4,800	\$3,800	\$3,000.00
1979	\$36,100	\$27,400	\$4,800	\$3,900	\$3,008.33
1978	\$36,200	\$27,400	\$4,800	\$4,000	\$3,016.67
1977	\$36,300	\$27,400	\$4,800	\$4,100	\$3,025.00
1976	\$36,400	\$27,400	\$4,800	\$4,200	\$3,033.33
1975	\$36,500	\$27,400	\$4,800	\$4,300	\$3,041.67
1974	\$36,600	\$27,400	\$4,800	\$4,400	\$3,050.00
1973	\$36,700	\$27,400	\$4,800	\$4,500	\$3,058.33
1972	\$36,800	\$27,400	\$4,800	\$4,600	\$3,066.67
1971	\$36,900	\$27,400	\$4,800	\$4,700	\$3,075.00
1970	\$37,000	\$27,400	\$4,800	\$4,800	\$3,083.33
1969	\$37,100	\$27,400	\$4,800	\$4,900	\$3,091.67
1968	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1967	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1966	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1965	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1964	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1963	\$37,200	\$27,400	\$4,800	\$5,000	\$3,100.00
1962	\$37,300	\$27,400	\$4,800	\$5,100	\$3,108.33
1961	\$37,400	\$27,400	\$4,800	\$5,200	\$3,116.67
1960	\$37,500	\$27,400	\$4,800	\$5,300	\$3,125.00
1959	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1958	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1957	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1956	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1955	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1954	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1953	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1952	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1951	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33
1950	\$37,600	\$27,400	\$4,800	\$5,400	\$3,133.33

\* See page 6 of the Remuneration and Benefits for Archdiocesan Priests for ministry expenses covered under the professional allotment.

Grandfathered rates

## RCAB 401(k) Retirement Savings Plan - Incardinated Priest Savings Modeling

<b>Example A - priest contributes 3% of pay</b>	
bi-weekly priest stipend	\$1,362.69
401(k) bi-weekly priest contribution %	3%
401(k) bi-weekly priest contribution \$	\$40.88
bi-weekly 401(k) employer contribution (100 cents on the dollar for the first 3% contributed, aka 3%)	\$40.88
annual 401(k) priest contribution	\$1,062.90
annual 401(k) employer contribution	\$1,062.90

<b>Example B - priest contributes 5% of pay</b>	
bi-weekly priest stipend	\$1,362.69
401(k) bi-weekly priest contribution %	5%
401(k) bi-weekly priest contribution \$	\$68.13
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$54.51
annual 401(k) priest contribution	\$1,771.50
annual 401(k) employer contribution	\$1,417.20

<b>Example C - priest contributes 10% of pay</b>	
bi-weekly priest stipend	\$1,362.69
401(k) priest contribution %	10%
401(k) priest contribution \$	\$136.27
401(k) employer contribution (100 cents on the dollar for the first 3% contributed, plus 50 cents on the dollar for the next 2% contributed, aka 4%)	\$54.51
annual 401(k) priest contribution	\$3,542.99
annual 401(k) employer contribution	\$1,417.20