



## **MASS STIPENDS**

Mass stipends are to be recorded in the parish's liability account on the balance sheet. Following is a list of the various Mass stipends and an explanation of each:

### **1. Stipends Restricted to an Individual Priest**

Priests may receive stipends that require that the individual priest fulfill the mass obligation (c.f., 945). These stipends and mass intentions are the responsibility of the priest.

### **2. Stipends given to a Parish for Mass Intentions**

Stipends which are given to the parish for the celebration of mass are the responsibility of the pastor of the parish. The pastor must maintain a special book in which he lists the number of masses to be celebrated, the intention, and the date the mass was celebrated (c.f., c. 958, §1). Should the pastor leave the parish, the intentions remain with the parish and become the responsibility of the new pastor. Upon receipt, mass stipends are to be recorded in a liability account on the parish's balance sheet.

- If an offering is made without an indication as to the number of masses to be celebrated, the number is to be computed according to the amount set by the Diocese, which is \$5.00 (c.f., c. 952).
- If an offering is made for less than the \$5.00 amount set by the Diocese, the Mass must be celebrated for that reduced amount.

### **3. Stipends paid to priests through payroll**

Priests may choose to receive a monthly total of \$130 for mass stipends on their monthly paycheck. This should be charged (debited) to the Mass Stipends liability account when paid. If this method of payment is chosen then any additional stipends offered to the priest should be given to the parish for deposit in the Mass Stipends account and their related intentions recorded in the mass intentions book.

### **4. Mass intentions sent to the McRaith Catholic Center, missions, or other parishes/priests**

Mass intentions that cannot be satisfied within one year should be transferred to the McRaith Catholic Center for distribution to other priests (c.f., cc. 953, 956). In every case, the intention of the donor must be respected (c.f., c. 954). This is accomplished by issuing a check with an accompanying list of the intentions and offering amounts to the McRaith Catholic Center.

## **5. Mass for the People**

Pastors are obligated to celebrate one mass each Sunday and holy day of obligation for the people of the parish (c.f., c. 534).

Mass stipends should not be confused with stole fees, which are fees charged for baptisms, weddings, funerals, etc. If stole fees are collected, they belong to the individual priest for performing the service and should be recorded as income annually on the priest's individual tax return.

### **Compensation for Substitute Help**

Weekend substitutes will receive a minimum of \$75.00 for the first Mass and \$25.00 for each additional Mass plus the current IRS rate for mileage (over ten miles) plus Mass stipends. The parish pays the fees in all cases.