



**SUPPORT AND BENEFITS FOR PASTORAL LEADERS
and PASTORAL COORDINATORS
2023-2024**

July 1, 2023 □ June 30, 2024

The guidelines for the Support and Benefits for Pastoral Leaders have been developed in consideration of their responsibility for the pastoral care of the parish. These salary guidelines are designed to provide adequate compensation for a Pastoral Leader who may have financial responsibilities greater than that of a parish priest. If the existing salary is above this scale, the existing salary should continue, but with more modest raises than otherwise might be granted. Where this document mentions □ Pastoral Leaders, □ it normally includes Pastoral Coordinators.

Pastoral Leaders are appointed by the Bishop, rather than hired by the parish.

Pastoral Leader with one parish with less than 500 registered units			
Experience as PL	Bi-weekly	Monthly	Annual
0-5 years	2,088.46	4,525.00	54,300
6-10 years	2,165.38	4,691.67	56,300
11-15 years	2,242.31	4,848.33	58,300
16-20 years	2,319.23	5,025.00	60,300
21 years +	2,396.15	5,191.67	62,300

Pastoral Leader with more than 1 parish or more than 500 reg. units			
Experience as PL	Bi-weekly	Monthly	Annual
0-5 years	2,165.38	4,691.67	56,300
6-10 years	2,242.31	4,858.33	58,300
11-15 years	2,319.23	5,025.00	60,300
16-20 years	2,396.15	5,191.67	62,300
21 years +	2,473.08	5,358.33	64,300

Pastoral Coordinator with one parish of less than 500 registered units			
Experience as PC	Bi-weekly	Monthly	Annual
0-5 years	1,923.73	4,168.08	50,017
6-10 years	2,000.65	4,334.75	52,017
11-15 years	2,077.58	4,501.42	54,017
16-20 years	2,154.50	4,668.08	56,017
21 years +	2,231.42	4,834.75	58,017

Pastoral Coordinator with more than 1 parish or more than 500 reg. units			
Experience as PC	Bi-weekly	Monthly	Annual
0-5 years	2,000.65	4,334.75	52,017
6-10 years	2,077.58	4,501.42	54,017
11-15 years	2,154.50	4,668.08	56,017
16-20 years	2,231.42	4,834.75	58,017
21 years +	2,308.35	5,001.42	60,017

RETIREMENT SAVINGS AND COMPENSATION PLANS

401(a) Plan

The 401(a) plan is a retirement savings plan designed to allow employers (parishes) to supplement Pastoral Leaders' retirement benefits by making contributions into the plan on their behalf. Contributions will be made by the parish at the rate of contribution of other eligible lay employees of the parish (minimum rate of 6% of gross income). The 401(a) plan is administered through Empower Retirement Services. Contributions and any earnings on contributions are tax-deferred until the money is withdrawn. When a Pastoral Leader changes parish assignments, Empower Retirement must be contacted regarding the change in employer (parish).

Pastoral Leaders who are members of religious communities should consult about arrangements with the diocesan Benefits Manager (920-272-8201) or the Vicar for Clergy & Pastoral Leaders (920-272-8165).

403(b) Plan

The 403(b) plan is a retirement savings plan designed for employees of tax-exempt organizations. The 403(b) plan allows Pastoral Leaders to supplement retirement benefits by saving pre-tax dollars through a voluntary salary contribution. The 403(b) plan is administered through Empower Retirement Services. Contributions and any earnings on contributions are tax-deferred until the money is withdrawn.

Leo Benevolent: Even though a parish has a Pastoral Leader, all parishes will make a contribution to the priest pension plan each month. The Leo Benevolent Association (LBA) will bill each parish based upon the number of contributing units and adjusted by the Economic Buying Index (EBI). This money is used to provide for unfunded past service for some of the older priests. This will be collected directly by the LBA. Contact: Ministry Formation Department, Diocese of Green Bay, PO Box 23825, Green Bay, WI 54305-3825 or call 920-272-8198.

Workers Compensation: Pastoral Leaders are protected under Wisconsin Worker's Compensation Law. Reports of injury should be made directly to the diocesan Employee Relations Coordinator. Incident reports must be made within 24 hours of injury. The Pastoral Leader has the right to consult any physician. For further information contact the diocesan Employee Relations Coordinator.

Church Unemployment Compensation Plan: Pastoral Leaders are covered by the Unemployment Compensation plan governed by St. Luke Benefit & Insurance Services Corp. on behalf of the Catholic Diocese of Green Bay. Benefits from the fund are provided when applicable according to fund regulations. Inquiries can be directed to the diocesan Benefits Manager (920-272-8201).

BUSINESS EXPENSE ACCOUNT

(Reflects IRS Mileage Rate as of 1/1/2023)

Pastoral Leaders are encouraged to use a combined Business Expense Account. The purpose of this account is to reduce the amount of taxable compensation reported on the Pastoral Leader's Form W-2. This account combines the car allowance and education/retreat allowance into one business expense account. As a combined account, it replaces the individual car and education/retreat allowances. It is meant to cover not only business auto, education, and retreat expenses, but also other business and professional expenses. As such, it is more flexible than the two individual allowances in covering more types of business and professional expenses and thus reduces taxable income. (Other business and professional expenses would include such items as subscriptions, books and albs, etc.)

1. The Pastoral Leader is reimbursed by the parish, after submitting proper documentation, with a maximum annual limit of **\$10,320** for one site and **\$12,144** for more than one site. Since these reimbursements are for business expenses, they are not taxable.
2. With the passing of the Tax Cuts and Jobs Act of 2017, unreimbursed business expenses are no longer allowed as an itemized deduction in 2018 and going forward. By using a Business Expense Account, the reimbursed expenses are excluded from income for both income and self-employment tax (for ordained ministers) purposes.
3. Ministry related expenses in excess of **\$10,320** for Pastoral Leaders with one site or **\$12,144** for those with more than one site, and not reimbursed by the parish, **no longer** qualify as a deduction for federal income tax purposes on Schedule A □Itemized Deductions. However, they remain 100% deductible when calculating self-employment tax on Schedule SE □Self-Employment Tax of the Pastoral Leader's income tax return (if an ordained minister) but must be properly documented.
4. Instead of the Pastoral Leader paying for the expenses and being reimbursed, the parish may pay these expenses directly to the vendor (up to the limited amounts).
5. Any amount **not spent** under the annual limit **cannot** be paid to the Pastoral Leader. Doing so will make all expenses paid under the Business Expense Account reportable and taxable to the Pastoral Leader.

ALLOWANCES

The following (car and education/retreat) allowances are not available if the Pastoral Leader has elected to use the above combined business expense account.

Car Allowance (Reflects IRS Mileage Rate as of 1/1/2023)

Method A: Reimbursement at the IRS rate for all documented ministry-related miles. The IRS approved reimbursement rate, effective for ministry-related miles driven on or after January 1, 2023, is 65.5 cents per mile. Amounts received under this method are not included in taxable compensation. The diocesan policy is that ministry-related miles can be reimbursed at this rate up to an annual total of **\$9,096** for Pastoral Leaders assigned to one parish site. Pastoral Leaders assigned to more than one parish site can receive a maximum annual reimbursement of **\$10,920**. Any unused mileage under the annual limits **cannot** be paid to the Pastoral Leader. Doing so converts the Method A to Method B and all mileage reimbursements become fully taxable to the Pastoral Leader.

Method B: Flat monthly allowance of **\$758** for one parish site or **\$910** for more than one site. The allowance received will be part of the Pastoral Leader's W-2 reported compensation. With the passing of the Tax Cuts and Jobs Act of 2017, business related expenses (including ministry related business mileage) **can no longer be** claimed as a tax deduction for income tax purposes. These expenses remain 100% deductible when calculating self-employment tax on Schedule SE □Self-Employment Tax of your income tax return. To claim the mileage against self-employment tax, the IRS still requires proper documentation of ministry-related miles.

Pastoral Leaders who are in a position where their mileage will exceed these guidelines may request an adjustment from the Vicar General/Moderator of the Curia.

Education/Retreat Allowance

1. Pastoral Leaders are to make an annual retreat.
2. An allowance of \$1,225 per year is available from the parish in which a Pastoral Leader serves.

3. The purpose of this allowance is to provide for purchase of professional materials and to encourage participation in programs, workshops or seminars and a retreat. The Pastoral Leader is to present voucher documentation to the parish for reimbursement of these expenditures.

POLICIES REGARDING PASTORAL LEADER'S RESIDENCE

Parish Provided Housing: As a general rule, the Pastoral Leader is expected to live on the parish premises. Any other arrangement needs the approval of the Bishop. Please work with the Vicar for Clergy & Pastoral Leaders if such an arrangement is necessary. The Pastoral Leader lives in the parish rectory, rent free. The parish pays utilities (heat, electrical, etc.).

1. If a family member is living in the rectory, his/her living expenses are the responsibility of the family member or the Pastoral Leader and are not to be borne by the parish.
2. If desired, cable television or dish services are to be paid by the Pastoral Leader.
3. The parish pays for the parish office land telephone line(s). In addition, the parish is to provide EITHER a rectory land telephone line OR a cellular telephone for use by the Pastoral Leader for emergencies and for use when he/she is away from the office. The Pastoral Leader, after consulting with parish leaders, makes the decision as to which the parish provides. If the parish provides a rectory land telephone line, then personal long distance phone calls are the Pastoral Leader's responsibility. If the parish provides a cell phone that is used for parish business when the Pastoral Leader is away from the parish offices, then the parish pays for the cell phone and the Pastoral Leader reimburses the parish for the percentage of use that is personal as opposed to parish use. This may be done through an agreed upon percentage (such as 80% parish/20% Pastoral Leader/PC or 60/40) that approximates a normal month's usage, rather than keeping track of each individual call.
4. The parish is to provide a computer with internet service with a minimum broadband service of 5 mbs, if available, for the Pastoral Leader in the parish office. Internet service in the rectory, if interested, is the responsibility of the Pastoral Leader.
5. Pets may be kept by the Pastoral Leader either inside or outside of the rectory. However, paid parish staff members are not to be asked to care for the pet. If a pet damages the rectory, it must be thoroughly cleaned and/or repaired and the expense borne by the Pastoral Leader.
6. A Pastoral Leader's personal living expenses not directly related to their ministry are to be paid by the Pastoral Leader. This would include (but not be limited to) costs related to tobacco products, alcohol used for personal consumption, costs for food and care of pets. Costs for entertaining guests related to parish ministry are to be reimbursed by the parish.

PERSONAL PROPERTY

Personal property owned by Pastoral Leaders living in a rectory is included in the parish insurance policy up to a value of \$25,000 per Pastoral Leader. Collections of stamps or coins, cash, statues, jewelry, cameras, motorcycles, guns or other items of significant value may not be covered and should be insured separately at the expense of the Pastoral Leader. Items belonging to people other than the Pastoral Leader are not covered. It is recommended that the Pastoral Leader secure renter's insurance on his/her own. This can be secured at a reasonable cost from a local insurance agent.

A listing of each Pastoral Leader's personal property is to be maintained and kept on file at the parish. A video of this property is also helpful for insurance purposes. The parish should also maintain an inventory of its purchases and possessions in the rectory.

VACATION AND TIME AWAY FROM PARISH

Authorized leaves because of illness, retreat and continuing education are not considered here.

1. Each Pastoral Leader has a right to four weeks of vacation per fiscal year, including four weekends. Vacation time is not cumulative.
2. A Pastoral Leader must advise the Regional Vicar or the Vicar for Clergy & Pastoral Leaders if he/she will be absent from the parish for more than one weekend consecutively. (If parish payrolls or bill payments are scheduled during this time a proxy request should be submitted to temporarily authorize the two parish Trustees to sign checks during this absence.)
3. If a Pastoral Leader exceeds the allotted vacation time (permission for this is required from the Vicar for Clergy & Pastoral Leaders), this time is not to be compensated by the parish.
4. Pilgrimages or other formational/educational trips that are taken on behalf of or with parishioners are not included in a Pastoral Leader's vacation time.
5. Other pilgrimages or chaplaincies (e.g. on cruise ships) not involving parishioners are to be considered part of the Pastoral Leader's vacation time.
6. Sick days accumulate at the rate of one day per month or twelve days per year, with a maximum accumulation of 60 days.
7. When there is a death in a Pastoral Leader's immediate family, time off with pay will be given to make necessary arrangements and attend the funeral.

<u>Days Off</u>	<u>Relative</u>
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| 5 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ | . husband, wife, child, stepchild, parent, step-parent, legal guardian |
| 3. ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ | brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law,
grandchildren, step-grandchildren |
| 2 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ | . grandparents (self or spouse) |
| 1 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ | . aunts, uncles (self or spouse) |

8. Long Term Disability ☐parishes are required to provide Long Term Disability coverage. Pastoral Leaders should be covered under this policy. Premiums for this coverage are paid by the parish.

HEALTH CARE AND END OF LIFE ISSUES

1. It is recommended that Pastoral Leaders have an annual physical exam.
2. The opportunity for health, dental and vision insurance coverage is provided by the parish or institution in which the Pastoral Leader serves. The parish pays 80% of the premium for the plan chosen by the Pastoral Leader, from the available plans.
3. Medicare and Medicare Supplementary Insurance is a category for Pastoral Leaders who reach their 65th birthday. For details, contact the Diocesan Medical Insurance and Benefits Office (920-272-8201) or the Medicare Supplement Advocate (1-800-272-2443).

4. All Pastoral Leaders are urged to have a signed document for Durable Power of Attorney for Health Careand for Financial Affairs They are also urged to have funeral plans made (and a copy given to the Chancery).

RESPONSIBILITY FOR IMPLEMENTATION:

Pastors, Administrators, Pastoral Leaders have responsibility for seeing that these norms are implemented in the parish. Any variation from what is given here must have the written permission of the Vicar General/Moderator of the Curia.

SACRAMENTAL ASSISTANCE 2023-2024

Mass/Reconciliation Help-out Fees

The following schedule applies to non-parochial priests and priest celebrants who help in the parishes and institutions of the Diocese.

<u>Weekend & Holy Days:</u>	One Mass	\$ 70	+ mileage (at current IRS rate)
	Two Masses	\$100	+ mileage
	Three Masses	\$135	+ mileage
	Four Masses	\$175	+ mileage
	Confessions	\$ 20	+ mileage
	Penance Service with Confessions (1 hr.)	\$ 35	+ mileage
<u>Weekday:</u>	One Mass	\$ 30	+ mileage

- Under this schedule, **the Mass stipend remains with the parish where the Mass was celebrated.** The payment schedule above reflects that change.
- If the same priest presides at both the Saturday and Sunday Masses, calculate the fee for the total number of Masses for the weekend, (e.g., 1 Saturday, 2 Sunday, the fee would be \$135 not \$70 for Saturday and \$100 for Sunday).
- If the priest comes for Confessions before Mass, the \$20 fee is added.
- If the priest does not stay overnight for the weekend Masses, mileage should be paid for both Saturday and Sunday.
- If a senior priest** is offering the Mass, the check should be made **payable to the senior priest.** Senior priests receiving help-out fees will need to complete W-9s for the parish that is paying the fees. Senior priests may receive a 1099 from the parish paying the fees if they receive more than \$600 in a calendar year.
- If a senior priest** is offering the Mass, the check should be made **payable to the senior priest.**
- Senior priests receiving help-out fees will need to complete W-9s for the parish that is paying the fees. Senior priests may receive a 1099 from the parish paying the fees if they receive more than \$600 in a calendar year.
- Mileage from January 1, 2023, is paid at \$.655 per mile.** Mileage is not included on the 1099 for help-out fees and is not included in the calculation for the \$600 amount earned for help-out fees in the year.

- **If a priest who receives a salary** is offering the Mass, the check for stole fee and mileage is to be made **payable to the institution (parish or diocese) that employs the priest**. The priest recoups the mileage reimbursement from the institution that employs him. (cf. Car Allowance, Method A or B, p. 3) Parishes receiving help-out fees will need to complete W-9s for the parish that is paying the fees.

Other Sacraments □ Help-out Fees (given to deacon, senior priest, or priest □ employer)

Baptism within or right after Mass □ no additional fee beyond Mass help-out fee (see above)

Baptism outside of Mass at a special time - \$30 plus mileage

Funeral (if requested by pastor or pastoral leader) - \$50 plus mileage

Wedding (if requested by pastor or pastoral leader) - \$50 plus mileage

Normally, if a family requests a priest or deacon other than one assigned to the parish for a wedding or funeral, the family, rather than the parish, would compensate the priest or deacon.

Offerings on the Occasion of the Celebration of a Sacrament (given to the parish)

These maximum amounts are set by Wisconsin Catholic Conference. No one should be denied a sacrament because the person fails to make an offering.

Mass Intention □ □ □ □ □ \$10 Baptism. □ □ □ □ □ \$10

Funeral □ □ □ □ □ □ □ □ □ \$50 Wedding □ □ . □ □ □ \$75

EXTRA MASS STIPENDS FOR SENIOR PRIESTS

Parishes with extra stipends for Masses are encouraged to send them for senior priests. Send to: Mass Stipends, c/o Fr. Kyle Sladek, PO Box 273, Redgranite, WI 54970-0273, for those senior priests who need the extra income benefit from this sacramental ministry. Checks may be made payable to the Leo Benevolent Association.