

EFFECTIVE JAN 01 , 2019
SALARY AND PAYROLL DEDUCTION SCHEDULE
- CLERGY -

Basic Salary	Car Allowance SEE NOTE	Taxable Benefit R&B	Earnings Subject to C.P.P.	Earnings Subject to E.I.	Earnings Subject to Income Tax	DEDUCTIONS						Net Pay	CHURCH CONTRIBUTIONS			REMIT TO RECEIVER GENERAL	REMIT TO PRIESTS' PENSION PLAN
						C.P.P.	E.I.	Fed. Tax	Prov. Tax	Clergy Health	Priests' Pension		C.P.P.	E.I.	Clergy Hlth		

Priests serving in Parishes and being paid per kilometre travelled for Ministry-related business

2,473.33		1,000.00	2,473.33	3,473.33	2,348.33	111.27	56.27	160.98	88.41	95.00	125.00	1,836.40	111.27	78.78	95.00	606.98	315.00
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Priests serving in Parishes and receiving flat rate of Travel Allowance

2,473.33	543.75	1,000.00	3,017.08	4,017.08	2,892.08	139.00	65.08	237.06	141.67	95.00	125.00	2,214.27	139.00	91.11	95.00	812.92	315.00
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Priests over 60 serving in Parishes and being paid per kilometre travelled for Ministry-related business * Note RE Car Allowance

Over 60																	
2,473.33		1,000.00	2,473.33	3,473.33	2,473.33	111.27	56.27	179.73	101.54	95.00		1,929.52	111.27	78.78	95.00	638.86	190.00

Priests over 60 serving in Parishes and receiving flat rate of Travel Allowance * Note RE Car Allowance

Over 60																	
2,473.33	543.75	1,000.00	3,017.08	4,017.08	3,017.08	139.00	65.08	255.81	154.80	95.00		2,307.39	139.00	91.11	95.00	844.80	190.00

Priests 65 years and older not contributing to CPP and serving in Parishes and being paid per kilometre travelled for Ministry-related business * Note RE Car Allowance

2,473.33		1,000.00	-	3,473.33	2,473.33	-	56.27	196.42	113.22	95.00		2,012.42	-	78.78	95.00	444.69	190.00
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Priests 65 years and older not contributing to CPP and serving in Parishes and receiving flat rate of car allowance * Note RE Car Allowance

2,473.33	543.75	1,000.00	-	4,017.08	3,017.08	-	65.08	276.66	169.39	95.00		2,410.95	0	91.11	95.00	602.24	190.00
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RELIGIOUS ORDER CLERGY

2,473.33		1,000.00	Exempt	Exempt	Exempt	NIL	NIL	NIL	NIL	95.00		2,378.33	NIL	NIL	95.00	NIL	190.00
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Effective: January 01, 2019

NOTE RE CAR ALLOWANCE:

If the allowance paid to the priest is based on a flat-rate that is not related to the number of kilometres driven, it is a **taxable benefit** and should be included in the priest's income.

Priest's may be able to claim **allowable expenses** on their tax return.

***Note- Priests who have not served full 25 years and do not qualify for full pension may elect to pay into the Pension Plan**