EFFECTIVE JAN 01, 2026

SALARY AND PAYROLL DEDUCTION SCHEDULE

- CLERGY -

Basic Salary	Car Allowance SEE NOTE	Housing Allowance in Cash or Taxable Benefit R&B	Earnings Subject to C.P.P.	Earnings Subject to E.I.	Earnings Subject to Income Tax	DEDUCTIONS C.P.P.	E.I.	Fed. Tax	Prov. Tax	Total tax	Clergy Health	Priests' Pension	Net Pay	CHURCH CONTRIBUTIONS C.P.P.	E.I.	Clergy Hlth
1. Priests serving in Parishes and being paid per kilometre travelled for Ministry-related business																
2,953.92		1,000.00	2,953.92	3,953.92	2,752.30	158.40	64.45	148.40	90.05	238.45	110.00	175.00	2,207.62	158.40	90.23	110.00
2. Priests serving in Parishes and receiving flat rate of Travel Allowance																
2,953.92	567.76	1,000.00	3,521.68	4,521.68	3,314.38	192.19	73.70	221.86	145.15	367.01	110.00	175.00	2,603.78	192.19	103.18	110.00
3. Priests fully vested in pension serving in Parishes and being paid per kilometre travelled for Ministry-related business * Note RE Car Allowance																
2,953.92		1,000.00	2,953.92	3,953.92	2,927.30	158.40	64.45	172.90	108.43	281.33	110.00		2,339.74	158.40	90.23	110.00
4. Priests fully vested in pension serving in Parishes and receiving flat rate of Travel Allowance * Note RE Car Allowance																
2,953.92	567.76	1,000.00	3,521.68	4,521.68	3,489.38	192.19	73.70	246.36	163.52	409.88	110.00		2,735.91	192.19	103.18	110.00
5. 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																
2,953.92		1,000.00	-	3,953.92	2,953.92	-	64.45	195.08	125.06	320.14	110.00		2,459.33	-	90.23	110.00
6. Priests 65 years and older not contributing to CPP and serving in Parishes and receiving flat rate of car allowance * Note RE Car Allowance																
2,953.92	567.76	1,000.00	-	4,521.68	3,521.68	-	73.70	273.27	183.70	456.97	110.00		2,881.01	-	103.18	110.00
7. RELIGIOUS ORDER CLERGY																
2,953.92		1,000.00	Exempt	Exempt	2,953.92	NIL	NIL	NIL	NIL	NIL	110.00		2,843.92	NIL	NIL	110.00
8. RELIGIOUS ORDER CLERGY- Receiving Car Allowance																
2,953.92	567.76	1,000.00	Exempt	Exempt	3,521.68	NIL	NIL	NIL	NIL	NIL	110.00		3,411.68	NIL	NIL	110.00
9. Priests receiving cash compensation																
3,521.68	-	1,000.00	3,521.68	4,521.68	3,314.38	192.19	73.70	221.86	145.15	367.01	110.00	175.00	2,603.78	192.19	103.18	110.00
10. Priests over 65 years and older receiving cash compensation not contributing to CPP																
3,521.68	-	1,000.00	-	4,521.68	3,521.68	NIL	73.70	273.27	183.70	456.97	110.00		2,881.01	NIL	103.18	110.00

Effective: January 01, 2026

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**