

ARCHDIOCESE OF BOSTON

Weekly Mailing

Special Edition: April 1, 2013

Recommended
Recipient

Description

General

1. [Priest Health & Wellness: Introducing Matthew T. McGonagle, MD](#) Priests
From the Episcopal Vicar for Parish Life and Leadership

Events

2. [Life as a Seminarian and Vocation Discernment Day](#) (4/6)..... Priests
From the Vocation Office
3. [Bishop James Augustine Healy Award Dinner](#) (Nominate by 4/8, Event: 11/23)..... All
Fillable Nomination Form
From the Office for Black Catholics
4. [Co-Workers in the Vineyard Conference](#) (4/12)..... All
From St. John's Seminary Theological Institute for the New Evangelization
5. [Eucharistic Congress](#) (4/19 – 4/20)..... Young Adult Ministry
Bulletin Announcement Included
From the Office for the New Evangelization of Youth and Young Adults
6. [Awards Banquet](#) (4/30)..... Youth Ministry
From the Office for the New Evangelization of Youth and Young Adults

Ministry Resources

7. [Training Day for Parish Leaders and Certificate Students](#) (4/13)..... All
Evangelizing Youth | Catechizing Youth
From the Office for the New Evangelization of Youth and Young Adults
8. [Parish Development Forum: Aligning Resources & Mission](#) (4/25)..... Pastors
From the Office of the Vicar General and Moderator of the Curia
9. [Kujenga-Viongozi: To Build Leadership](#)..... Youth / Young Adult Ministry
(RSVP: 7/7, Event: 7/26 – 7/28)
From the Office for Black Catholics

Bulletin Announcements

10. [Eucharistic Congress](#) (4/19 – 4/20)..... Young Adult Ministry
From the Office for the New Evangelization of Youth and Young Adults
11. [Men's Cursillo](#) (4/25 – 4/28)..... Bulletin Editor
From the Office of Worship and Spiritual Life

Business Resources

12. [Revolving Loan Fund- Rate Update: Effective April 1st](#) Pastor / Business Manager
From the Chancellor
13. [Budget Information Guide](#) Pastor / Business Manager
Parish Financial Services WebPage (w/ templates)
From Parish Financial Services
14. [IFRM Calculations for FY 2014](#) Pastor / Business Manager
Tithe Abatement Fillable Form
From the Improved Financial Relationship Model (IFRM) Team

66 BROOKS DRIVE • BRAintree, MASSACHUSETTS 02184-3839 • 617-746-5619

www.BostonCatholic.org | www.RCABCuria.org | www.Facebook.com/BostonCatholic | www.Twitter.com/BostonCatholic

Mission: To continue the saving ministry of Jesus Christ, the Pastoral Center serves and guides the Catholic parishes, schools, hospitals and agencies within the 144 cities and towns of the Archdiocese of Boston.

RCAB-VG | 04-01 | P1



ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAintree, MASSACHUSETTS 02184-3839

March 28, 2013
Holy Thursday

Dear Brothers;

The Pastoral Plan “Disciples in Mission” is an effort to address the many changes that have occurred within the Church these past ten years, while supporting all priests to accept anew the responsibilities of evangelization. In light of Cardinal Seán’s consistent focus on the health and wellness of our priests, over the past year Clergy Funds has been working toward establishing a more comprehensive support system for priests. With the Cardinal, we recognized a need for a total health and wellness program that also incorporates a mental health component.

I am pleased to inform you that the Cardinal has named Matthew T. McGonagle, MD as Coordinator-Liaison of Mental Health Services for the Archdiocese of Boston. Dr. McGonagle is a parishioner of St. Paul’s Wellesley, a graduate of Boston College High School, Boston College, and Loyola University Chicago Stritch School of Medicine. He completed his training in Psychiatry at Tufts New England Medical Center and practiced for several years at Mount Auburn Hospital, both as staff psychiatrist and as Medical Director of Outpatient Psychiatry and Addictions Services. In 2009, Dr. McGonagle founded a private practice in Wellesley, MA. Dr. McGonagle’s role will be as a consultant to the Archdiocese; thus, he will not formally treat any of the priests. His responsibilities will be: 1) to create a comprehensive wellness program including education and activities, 2) to help coordinate a preferred list of outpatient mental health providers, 3) to create a structure for assessments and referrals that is respectful of patient confidentiality and fair to the needs of the Archdiocese, 4) to help support the emotional health needs of the men at Regina Cleri Residence. Dr. McGonagle recently outlined his goals at the February 21, 2013 Presbyteral Council Meeting and was well-received.

During the next few months, we are setting up information-gathering meetings at some of the local Vicariates. Throughout this process it is important that Dr. McGonagle hears from the priests, so as to better understand our unique needs. Please note, as well, that Dr. McGonagle will be compensated by the Clergy Fund and not from RCAB. Though early in the process, you are welcome to contact Dr. McGonagle directly (781-237-2030) with any questions about his role or this initiative. I am very grateful to Dr. McGonagle for accepting this position. He has a great concern for priests and a willingness to offer his talents for our well-being and support.

Fraternally yours in Christ the Lord,

Very Reverend Kevin M. Sepe, VE
Secretary for Parish Life and Leadership
Vicar for Clergy



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Dear Father/Monsignor,

As you may know, the Archdiocese sends men who enter the seminary at the college level to Our Lady of Providence (OLP) College Seminary in Providence, Rhode Island. Presently, five men from Boston are happily attending OLP. We hope and pray that the future will bring more college seminarians for the Archdiocese.

On April 6th we are hosting a "Life as a Seminarian and Vocation Discernment Day" at the seminary in Providence for young men in high school and college. The day consists of prayer, witness talks, Mass, food, and tours of Providence College and Our Lady of Providence Seminary.

I am writing to ask you to consider inviting some young men from your parish to attend the event. An advertisement for the day is attached.

Thank you for all you do as a priest and to promote vocations.

Fraternally,

A handwritten signature in cursive script that reads "Dan".

Fr. Daniel Hennessey
Vocation Director

Attention
Young Men in
High School and College

Life as a Seminarian and Vocation Discernment Day

Learn about Life as a College Seminarian

**When: Saturday, April 6, 2013
10am-5pm**

**Where: Our Lady of Providence Seminary
485 Mt. Pleasant Ave.
Providence RI 02908**



What:

- Meet seminarians and hear their vocation stories
- Attend Holy Mass and Eucharistic Adoration in the seminary chapel
- Have prayer time with other men like yourself
- Tour of Our Lady of Providence Seminary and Providence College
- Enjoy lunch with the Seminary community
- Have opportunity to meet priests at the seminary

How to sign up:

Contact Fr. Daniel Hennessey at dhennessey@rcab.org

Or visit our website for more information www.vocationsboston.org

To sign up for this **Free Event**



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February 21, 2013

Dear Friends in Christ,

On November 23, 2013 the Black Catholic Community in the Archdiocese of Boston will mark a very special milestone; ***The 20th Anniversary of the Bishop James Augustine Healy Award Dinner***. At this celebration we will honor two distinguished individuals in the community.

Bishop James Augustine Healy, 1835 – 1900, served as the first chancellor of the Diocese of Boston. In 1875, he became the first Black Catholic Bishop in the United States of America and the second Ordinary of the Diocese of Portland, Maine.

Robert Leo Ruffin, 1857-1934, a prominent Black Catholic from Boston, was one of the main supporters of the first Black Catholic Congress held in Washington, D. C. in 1889. Mr. Ruffin led the Boston delegation to this Congress and was the spokesman at their historic meeting with President Grover Cleveland at the White House. As a dedicated Black Catholic, Robert Leo Ruffin exemplified the participation of Black laity in the Catholic Church which continues to this day.

We would like to ask your prayerful and thoughtful discernment as you nominate someone from your parish or community that you feel exemplifies the qualities of either Bishop Healy or Robert Ruffin and submit their names for consideration for either award.

Enclosed you will find information about the criteria for the Bishop Healy and Robert Ruffin Awards as well as a nomination form. Your nomination must be received by the Office for Black Catholics no later than **April 8, 2013**.

Thank you for prayerful consideration.

Sincerely yours in Christ,

Lorna DesRoses
Director
Office for Black Catholics

20th Bishop James Augustine Healy Award

Bishop James Augustine Healy Brief Biography

1835 - 1900 James Augustine Healy served as the first chancellor of the Diocese of Boston. In 1875, he became the first Black Catholic Bishop in the United States of America and the second Ordinary of the Diocese of Portland, Maine.

Bishop James Augustine Healy Award Criteria:

The James Augustine Healy Award is given to a black catholic individual who:

- Has provided strong effective leadership and service to the Black Catholic community.
- Has fostered educational opportunities and demonstrated strong personal faith and compassion.
- Has an intense interest in encouraging a healthy Black Catholic identity and has been an extraordinary example of a lifestyle reflecting the meaning of the church universal.
- Is concerned with and sensitive to the social teachings of the Church.

BISHOP JAMES A. HEALY AWARD NOMINATION FORM

Nominator Name _____
Nominator Address _____
Nominator City _____ State _____ Zip _____
Nominator Phone _____
Nominator E-Mail _____
Nominator Parish _____

Full name of person you are nominating: _____

Nominee Address _____
Nominee City _____ State _____ Zip _____
Nominee Phone _____ Cell _____
Nominee E-Mail _____
Nominee Parish _____
Nominee Parish Address _____
Nominee Parish City _____ State _____ Zip _____
Nominee Parish Phone _____
Nominee Parish E-Mail _____

1. How long have you known the nominee?
2. How do you know the nominee?
3. Please explain in detail why you believe this person should receive the Bishop James A. Healy Award?
4. How has this person provided strong effective leadership and service to the Black Catholic community?
5. How has this person fostered educational opportunities and demonstrated strong personal faith and compassion?
6. Please explain why this person is a Black Catholic who exemplifies a lifestyle that reflects the meaning of the church universal?
7. How has this person demonstrated concern and sensitivity to the social teachings of the Church?

Pastor Signature _____

2013 ROBERT LEO RUFFIN AWARD

Brief Bio: *C. 1857 – 1934, Robert Leo Ruffin, a prominent Black Catholic from Boston, was one of the main supporters of the first Black Catholic Congress held in Washington, D. C. in 1889. Mr. Ruffin led the Boston delegation to this Congress and was the spokesman at their historic meeting with President Grover Cleveland at the White House. As a dedicated Black Catholic, Robert Leo Ruffin exemplified the participation of Black laity in the Catholic Church which continues to this day.*

Robert Leo Ruffin Award Criteria

- **The Robert Leo Ruffin Award is presented to an individual who:**
 - Has offered selfless sacrifice, creative vision and significant service to the Black Catholic community.
 - Has fostered educational opportunities and demonstrated strong personal faith and compassion.
 - Has reflected in his / her life an active concern for the unity of the Church.

ROBERT L. RUFFIN AWARD NOMINATION FORM

Nominator Name _____

Nominator Address _____

Nominator City _____ State _____ Zip _____

Nominator Phone _____ Cell _____

Nominator E-Mail _____

Nominator Parish _____

Full name of person you are nominating _____

Nominee Address _____

Nominee City _____ State _____ Zip _____

Nominee Phone _____ Cell _____

Nominee E-Mail _____

Nominee Parish _____

Nominee Parish Address _____

Nominee Parish City _____ State _____ Zip _____

Nominee Parish Phone _____

Nominee Parish E-Mail _____

1. How long have you known the nominee?
2. How do you know the nominee?
3. Please explain in detail why you believe he/she should receive the Robert L. Ruffin Award.
4. How has this person shown creative vision and significant service to the Black Catholic community?
5. How has this person fostered educational opportunities and demonstrated strong personal faith and compassion?
6. How has this person demonstrated an active concern for the unity of the Church?

Pastor Signature _____



LEARNING FROM WITHIN

THE HEART OF THE CHURCH



Theological Institute
Master of Arts in Ministry Program
Saint John's Seminary

Co-Workers in the Vineyard Conference *From Spiritual to Religious: Prayer in the Life of a Parish*

Friday, April 12, 2013 • 9:00 a.m.–3:30 p.m.
Our Lady Help of Christians Parish, Newton, MA



Register now at www.sjs.edu
Cost: \$35.00 includes lunch.

Keynote Speakers:

Msgr. James Moroney

Rector – Saint John's Seminary

Dr. Maureen O'Brien

Chair, Theology Dept., Duquesne University

Updates on Pastoral Planning

Sr. Patricia Boyle, CSJ

Breakout Sessions

Parish Configuration: Guiding Transitions,

Rev. John Grimes

Personal Prayer in Parishes,

Rev. George Evans

Lay Ecclesial Ministry: Skills for the Journey,

Dr. Aldona Lingertat & Ken Meltz

Panel

Best Prayer Practices in Parishes,

Mary Ann McLaughlin, Panel Leader

RCAB-VG | 04/01/13

Co-sponsored by RCAB Ministry Offices and Our Sunday Visitor Institute.

The Archdiocese of Boston
Sixth Annual

Eucharistic Congress

For College Students
and Young Adults

APRIL 19 & 20

Sacred Heart and St. Leonard Churches
North End, Boston

**... IN
MEMORY
OF ME**



Registration: \$10 (online) or \$15 (at door)

www.EucharisticCongress.org

Contact: danielle_olsen@rcab.org

Main Celebrant:
Cardinal Seán O'Malley
Musician: Jon Niven

Speakers:
Msgr. James P. Moroney
Ms. Susan Conroy

APRIL 30TH | 6:30PM | LOMBARDO'S, RANDOLPH

AWARDS BANQUET

*A Celebration of Middle School and High School Youth Ministry,
Young Adult Ministry, CYO Athletics, Scouting, & Catholic Schools.*



Nomination forms for awards are available online:
www.ONE4Boston.org

Deadline for nomination is March 6th, 5:00pm (no exception can be made).
For more information contact Gail Mattulina, gmattulina@rcab.org



WWW.
[ONE4Boston.org](http://www.ONE4Boston.org)

LIKE US. FOLLOW US.
WE FOLLOW HIM.

ONE4Boston



RCAB-VG | 04-01 | P10

TRAINING DAY

for parish leaders and certificate students

WORKSHOPS:

I. Evangelizing Youth

II. Catechizing Youth



Saturday, April 13th | Pastoral Center | Braintree



Register for one or both workshops

- Certificate Students: Fulfills certificate workshop requirements. \$10 for materials & refreshments.
- Non-Certificate Students: \$15/workshop, or \$25 for both.

Schedule of the Day:

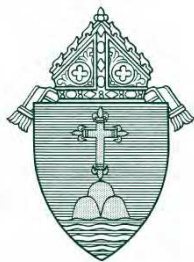
8am | Holy Mass
9:30-10am | Coffee
10-12pm | Workshop I
12:30- 1pm | Lunch
1-3pm | Workshop II

FOR REGISTRATION, DESCRIPTION OF WORKSHOPS AND MORE INFORMATION VISIT OUR WEBSITE, OR CONTACT DANIELLE OLSEN, DOlsen@RCAB.ORG, 617 746-5750.

WWW.ONE4BOSTON.ORG

SPONSORED BY:





VICAR GENERAL
MODERATOR OF THE CURIA

ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAintree, MASSACHUSETTS 02184-3839
617-746-5619

April 1, 2013

Dear Pastors:

On Thursday, April 25 from 11:45—2:30 PM, the Archdiocese's Institutional Advancement office will host a parish development forum, *Aligning Resources and Mission*, at the Pastoral Center. The forum will include a panel discussion on executing the best fundraising strategies to effectively meet short and long-term parish and school goals. The second key component is to review the fall increased offertory parish program and to offer you the opportunity to meet the vendors face-to-face. Specific topics will include:

- Best practices on funding basic parish expense including: general operations, emergency needs, special projects, and long-term/strategic goals
- Advice on when to execute capital campaigns and grand annual programs
- Increased offertory programs as an essential component of parish life and the foundation of all parish fundraising

I strongly encourage the attendance of all pastors, parish council members and business managers, especially IFRM Phase 4 parishes and those who have yet to participate in an increased offertory program or who are considering a renewal program. Over the last few years, IFRM Phase 1, 2, and 3 parishes have greatly enhanced their offertory and overall financial position by adopting the strategies and programs that will be discussed at this forum. I hope you will make every effort to attend. **To RSVP, please email events1@rcab.org or call 617-779-3726.**

I am most grateful for all you do to bring to life the presence of Christ each day in your parish.

Fraternally yours in Christ,

Most Reverend Robert P. Deeley, J.C.D.
Auxiliary Bishop of Boston
Vicar General and Moderator of the Curia



Kujenga-Viongozi

2013

Betania Retreat Center

Medway, MA

July 26, 27, 28

5pm Friday – 2pm Sunday

Kujenga-Viongozi are Swahili words that mean, “to build leadership.” The purpose of Kujenga-Viongozi is to develop leadership skills within youth and young adults in the Black Catholic tradition, with Christ at the center of their lives. This weekend targets youth and young adults (and adults who serve as youth ministers and mentors) who want to share their gifts and talents, explore the leadership seeds God has planted in them, and to go deeper in their leadership role in their parish and the wider church.

Cost \$175.00 per person

Includes:

Overnight accommodations

5 meals

All materials

T-shirt

Registration Deadline June 7, 2013-Space is limited

No registrations will be accepted after June 28, 2013

For further information, contact your Archdiocesan Coordinator

Archdiocese of Boston-Lorna DesRoses-(617)746-5810 lidesroses@rcab.org

Diocese of Fall River-Sr. Marianna Sylvester-(508)994-7602 mariannasyvester@gmail.com

Diocese of Providence-Patty January-(401)278-4552 pjanuary@dioceseofprovidence.org

Archdiocese of Hartford-Shawnee Baldwin-(860) 243-9465 ext 2672 sbaldwin@adh-ore.org

ARCHDIOCESE OF BOSTON

Bulletin Announcement

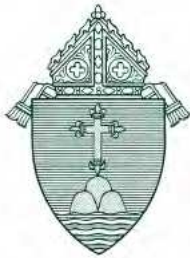
Eucharistic Congress for College Students and Young Adults

Recommended for the weekends of March 17, 24, 31 and April 7 & 14

Attention College Students and Young Adults: Come join hundreds of your peers from across the City of Boston on *April 19th & 20th* for our sixth annual **Archdiocese of Boston Eucharistic Congress for College Students and Young Adults**. Meet new people, listen to dynamic speakers, pray in new ways, get involved in Christian service, *celebrate Mass with Cardinal Seán O'Malley*, enjoy delicious food catered by the Italian restaurants of the North End, and participate in an evening Eucharistic procession. All this will be taking place at Sacred Heart and St. Leonard's Churches in the North End of Boston. For more information please visit our website at www.eucharisticcongress.org.

Men's Cursillo An Opportunity for Men to Deepen their Faith

The Archdiocesan Cursillo Movement is offering a Men's Cursillo from Thursday evening, April 25 through Sunday afternoon, April 28, 2013 at The Campion Renewal Center in Weston MA. Cursillo is a short course in Christianity, which offers the participants a vibrant experience of the Christian Life and a method for living as an active member of the Church. For information and registration, please check the Archdiocesan Cursillo Website: www.bostoncursillo.org or call the Office of Worship and Spiritual Life at 617-779-3640 or email us at spiritual_development@rcab.org.



CHANCELLOR

ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAINTREE, MASSACHUSETTS 02184-3839
617-746-5670

March 25, 2013

Dear Pastor/Administrator:

The Revolving Loan Fund provides savings and loan services to parishes, schools and other Catholic organizations under the auspices of the Roman Catholic Archdiocese of Boston (RCAB).

Rates for the Revolving Loan Fund are reviewed quarterly. The current interest rate paid on deposits is 1.50% for parishes and institutions. The variable lending rates are 4.50% for parishes and 5.00% for institutions. The last interest rate adjustment was in April 2012. After reviewing our rates and the marketplace trends, conditions, and rates, it has been determined that the rates on deposits will be reduced to 1.0% for the quarter beginning on April 1, 2013. This decision was reached after careful consideration of our investment performance, market rates, and overall requirements of Revolving Loan. We continue to provide deposit interest rates well above the average local institution rate.

During these difficult economic times and tight credit markets it is essential that our Catholic parishes and institutions work together to provide opportunities and resources for one another. I encourage all of our parishes to invest with the Revolving Loan Fund. This helps to provide assistance to other parishes and institutions while also providing a stable environment in which to invest funds. Thank you for all that you do to advance the mission of the Catholic Church in the Archdiocese of Boston.

Sincerely,

John L. Straub
Chancellor



ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAintree, MASSACHUSETTS 02184-3839

March 27, 2013

Dear Pastor/Administrator:

In an effort to assist you as you prepare your fiscal 2014 budget, please find enclosed a budget information guide for parishes, schools and cemeteries.

This guide provides data to help you estimate the costs for fiscal year 2014 as it relates to Archdiocesan lay benefit programs, insurance programs, clergy remuneration & benefits and women religious stipend & benefit costs. In addition to the budget information guide, there is an Excel based budget template that is available through the Curia and the BostonCatholic.org websites. The addresses are listed below. The Excel template can be used in conjunction with the information guide to develop your budget and calculate the lay benefits, insurance, clergy remunerations & benefits and women religious & benefits costs. The estimated increases in the budget information guide have been built into the template.

We hope you will find this information useful as you prepare your budget for the next fiscal year.

Please do not hesitate to contact me if you have any questions regarding the budget information guide or Excel template or if we can be of assistance to you in preparing your 2014 budget.

Curia Website:

Scroll down to the section titled "Share Your Best Practices" and select Parish Financial Services

BostonCatholic.org Website:

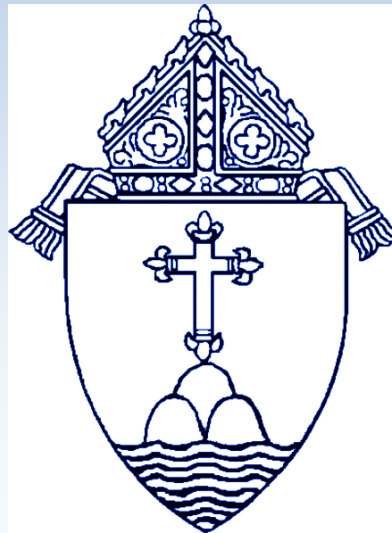
Select Offices & Services, under the department of Parish Financial Services choose Parish Finance Documents on the left

Sincerely,

Denise McKinnon-Biernat
Parish Services
(617) 746-5685
DMBiernat@rcab.org

**Archdiocese of Boston
Parish Financial Services**

**Parish & School
Budget Information Guide
Fiscal Year 2014**



3/2013

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Parish & School Budget Preparation Guide

LAY COMPENSATION and BENEFIT COSTS Section I

Section I LAY COMPENSATION AND GROUP BENEFITS

Lay Compensation

- Lay staff salaries should be based on planned performance review for budgetary purposes.
- The parish will make the determination of whether an individual providing services to the parish should be classified as an employee or as an independent contractor. This determination is based on specific criteria guidelines, for information to assist in determining whether an individual is an employee or independent contractor please consult the 2008 Advisory from the Attorney General's Office at: www.mass.gov/ago/docs/workplace/independent-contractor-advisory.pdf.

Social Security & Medicare

The employer is liable for Social Security & Medicare taxes as follows:

- Social Security: 6.2 % on gross salary up to \$113,700 for period Jan 1, 2013 to Dec. 31, 2013.
- Medicare: 1.45% on gross salary for the period Jan 1, 2013 to Dec. 31, 2013.

Medical & Dental Insurance Costs

The guideline for employer share of the total health insurance premium is as follows:

	Parish/School	Employee
Individual	80%	20%
Family	50%	50%

The total annual cost for **budgetary** purposes only are provided below based on the above guideline. Each parish/school needs to evaluate the relevant percentage of this cost that can be covered by the parish based on their individual budgetary constraints:

Total Cost	Medical Plan	Dental Plan
Family	\$20,829 per employee	\$1,205 per employee
Individual	\$8,096 per employee	\$527 per employee

This budget amount is based on the current monthly rates as of October 1, 2012 with a 15% increase estimated for medical and a 3% increase estimated for dental.

Dental coverage is paid in full by the employee and should not be included in the medical cost.

LAY COMPENSATION AND GROUP BENEFITS

Group Life Insurance, Long-Term Disability, Transition Assistance Program, Retirement Plan

An employee becomes eligible for coverage in the Group Life Insurance, Pension and LTD Plans after working one continuous year as a full time employee. To be considered a full time employee, the employee must work 1,000 hours or more in a year.

Group Life Insurance (0.5397% or 0.005397 X Salary) based on eligibility

Covered salary is 2 times annual salary for employees up to age 65; 1.6 times annual salary for employees age 65-70; and 1.2 times annual salary for employees age 70+.

Long Term Disability (0.293% or 0.00293 X Salary) based on eligibility

Covered salary is the employee's annual salary .

Transition Assistance Program (TAP) (0.75% or 0.0075 X Salary) based on eligibility

The RCAB is not eligible to participate in the Massachusetts unemployment insurance program. The Transition Assistance Program (TAP) was instituted in the 1990's as a self-funded unemployment program that provides eligible employees with unemployment benefits comparable to state unemployment benefits. Premiums are charged to all parishes for the TAP program as a premium of 0.75% of covered salaries (or .0075 times salary).

LAY COMPENSATION AND GROUP BENEFITS

401(k) Retirement Savings Plan (2.15% or 0.0215 X Salary) based on eligibility

All lay employees of RCAB are eligible to contribute their own funds through payroll deduction to the 401(k) Plan during the first pay period following hire.

In order to be eligible for a contribution from the parish of 2.15% (2.0% into the employee's account, and 0.15% to offset Plan expenses), a lay employee must meet the following requirements:

1. a) The employee has worked at least 12 months and
 - b) has worked 1000 hours during those 12 months of employment
 - c) has reached age 21
 - d) be contributing at least 2% of the employee's own salary into the 401(k) Plan

For budget purposes, an amount of 2.15% of salary should be used for the 401(k) retirement plan.

Also, for budget purposes, the parish will need to include an amount for the prior frozen Defined Benefit Pension Plan as well. This Plan billing was communicated to parishes in December 2011 as a bulk amount, not tied to specific employee participation in the Pension Plan. This bulk amount that is currently billed on your monthly central billing statement should be used as the budget amount in the line item 5106 Pension Plan for FY 2014. These amounts were confirmed in a communication sent to all parishes in October 2012.

NOTE: The Retirement Plans are the only plans that have an age requirement. The Group Insurance and Long Term Disability Plans require only for the employee to work 1,000 hours or more per year.

Parish & School Budget Preparation Guide

CLERGY REMUNERATION & BENEFIT COSTS Section II

DRAFT FOR BUDGET PURPOSES ONLY
ARCHDIOCESE OF BOSTON
REMUNERATION AND BENEFITS FOR ARCHDIOCESAN PRIESTS

TAXABLE INCOME

Remuneration

1. Base Stipend

The base stipend for an Archdiocesan priest for fiscal year 2014 is \$ 27,730 effective July 1, 2013. [According to policy, the increase each fiscal year is equivalent to any increase in the consumer price index as reported by the U.S. Department of Labor for the greater Boston area in the year prior to fiscal year. If no increase, or a decrease, is reported in the consumer price index, priest's remuneration will not change for the upcoming fiscal year. The consumer price index for New England rose by 2.0% for the year ending November 2012, thus the base stipend increased 2.0% in July 2013 over last year's amount.]

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 annual retreat [see below]. These ministry expenses are covered by the \$5,000 professional allotment portion of the Archdiocesan priest's remuneration.

3. Seniority Increment

The annual seniority increment is \$100 a year. All priests ordained 0 – 10 years (2003 – 2013) will receive a ten-year increment (\$1,000), with the increment beginning to build after eleven years and capping at fifty years.

PLEASE NOTE:

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

Parish priests are eligible for Medicare at age 65 and should enroll in Medicare. If you are working in a parish or transfer 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.

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.

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.

DRAFT FOR BUDGET PURPOSES ONLY

ARCHDIOCESE OF BOSTON

REMUNERATION AND BENEFITS FOR ARCHDIOCESAN PRIESTS

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 is to pay the first \$700 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 \$1,400 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:

Total bill \$1,400 to \$1,500 ... \$800 paid by parish/institution

Total bill \$1,500 to \$1,600 ... \$900 paid by parish/institution

Total bill \$1,600 to \$1,700 ... \$1,000 paid by parish/institution

Total bill \$1,700 to \$1,800 ... \$1,100 paid by parish/institution

Total bill \$1,800 to \$1,900 ... \$1,200 paid by parish/institution

Total bill \$1,900 to \$2,000 ... \$1,300 paid by parish/institution

Total bill \$2,000 and over ... \$1,400 paid by parish/institution (maximum payment)

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 strongly encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston.

Room and Board

The fair market value for room and board remains at \$600 per month effective 1 July 2013. This amount is \$7,200 annually and is taxable to the individual priest for Social Security and Medicare purposes only.

The parish or institution to which the priest is assigned provides room and board.

DRAFT FOR BUDGET PURPOSES ONLY
ARCHDIOCESE OF BOSTON
REMUNERATION AND BENEFITS FOR ARCHDIOCESAN PRIESTS
NON-TAXABLE INCOME/BENEFITS

Retreat

The parish or institution to which a priest is assigned will pay up to \$500 annually for a priest's retreat or up to \$750 annually for retreats sponsored and approved by the Archdiocese. 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.*

Medical Insurance

The parish or institution to which a priest is assigned pays the Clergy Funds medical insurance assessment. The annual assessment continues to be \$16,800 (or \$15,541.20 annually for active priests qualifying for Medicare).

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.

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 \$16,800 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.

Continuing Education

A priest is to participate yearly in continuing education. At least every other year that participation normally includes one of the continuing education programs scheduled by the Archdiocese. A priest is entitled to 5 days for continuing education each year and does not carry over if unused. "If a priest wishes to participate in a substitute program, he is to inform the Vicar for administration of his plans in writing". - *Statutes of the Archdiocese of Boston, Book II — 19, Canon 279.*

Vacation Time

A priest is entitled to one month of paid vacation time each year. 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.*

DRAFT FOR BUDGET PURPOSES ONLY
PROPOSED BUDGET
ARCHDIOCESE OF BOSTON

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 military chaplain or state prison, hospital or university chaplain.

Contributions for Clergy Participating in 401(k) Plan

Each priest who has been incardinated at least one year and who is assigned to a parish by the Archbishop may participate in the 401(k) Plan by deferring a portion of his base stipend. The parish will contribute a matching contribution of 2.15% (2% will go into the priest's 401(k) account, and 0.15% will be used to offset Plan expenses) up to the first 4.0% contributed by the priest.

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 scheduled. Please contact the RCAB Risk Management Department for details.

Review

This policy will be in force through fiscal year 2016 unless rescinded or amended by the Archbishop. However, if not rescinded or amended, or replaced by a new policy, this policy will continue until and unless a new one is approved by the Archbishop.

For further information please contact:

Very Reverend Kevin Sepe
Episcopal Vicar and Secretary for Parish Life and Leadership
Phone: (617) 746-5834
Reverend Kevin_Sepe@rcab.org

BUDGET
Archdiocesan Priest Remuneration Schedule

FISCAL YEAR 2014 (JULY 2013 - JUNE 2014)				
Year of Ordination	With Social Security		Without Soc. Security	
	Monthly Payment	Annual Payment	Monthly Payment	Annual Payment
2013	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2012	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2011	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2010	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2009	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2008	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2007	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2006	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2005	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2004	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2003	\$2,810.83	\$33,730	\$2,108.08	\$25,297
2002	\$2,819.17	\$33,830	\$2,114.33	\$25,372
2001	\$2,827.50	\$33,930	\$2,120.58	\$25,447
2000	\$2,835.83	\$34,030	\$2,126.83	\$25,522
1999	\$2,844.17	\$34,130	\$2,133.08	\$25,597
1998	\$2,852.50	\$34,230	\$2,139.33	\$25,672
1997	\$2,860.83	\$34,330	\$2,145.58	\$25,747
1996	\$2,869.17	\$34,430	\$2,151.83	\$25,822
1995	\$2,877.50	\$34,530	\$2,158.08	\$25,897
1994	\$2,885.83	\$34,630	\$2,164.33	\$25,972
1993	\$2,894.17	\$34,730	\$2,170.58	\$26,047
1992	\$2,902.50	\$34,830	\$2,176.83	\$26,122
1991	\$2,910.83	\$34,930	\$2,183.08	\$26,197
1990	\$2,919.17	\$35,030	\$2,189.33	\$26,272
1989	\$2,927.50	\$35,130	\$2,195.58	\$26,347
1988	\$2,935.83	\$35,230	\$2,201.83	\$26,422
1987	\$2,944.17	\$35,330	\$2,208.08	\$26,497
1986	\$2,952.50	\$35,430	\$2,214.33	\$26,572
1985	\$2,960.83	\$35,530	\$2,220.58	\$26,647
1984	\$2,969.17	\$35,630	\$2,226.83	\$26,722
1983	\$2,977.50	\$35,730	\$2,233.08	\$26,797
1982	\$2,985.83	\$35,830	\$2,239.33	\$26,872
1981	\$2,994.17	\$35,930	\$2,245.58	\$26,947

BUDGET
Archdiocesan Priest Remuneration Schedule

FISCAL YEAR 2014 (JULY 2013 - JUNE 2014)

Year of Ordination	With Social Security		Without Soc. Security	
	Monthly Payment	Annual Payment	Monthly Payment	Annual Payment
1980	\$3,002.50	\$36,030	\$2,251.83	\$27,022
1979	\$3,010.83	\$36,130	\$2,258.08	\$27,097
1978	\$3,019.17	\$36,230	\$2,264.33	\$27,127
1977	\$3,027.50	\$36,330	\$2,270.58	\$27,247
1976	\$3,035.83	\$36,430	\$2,276.83	\$27,322
1975	\$3,044.17	\$36,530	\$2,283.08	\$27,397
1974	\$3,052.50	\$36,630	\$2,289.33	\$27,472
1973	\$3,060.83	\$36,730	\$2,295.58	\$27,547
1972	\$3,069.17	\$36,830	\$2,301.83	\$27,622
1971	\$3,077.50	\$36,930	\$2,308.08	\$27,697
1970	\$3,085.83	\$37,030	\$2,314.33	\$27,722
1969	\$3,094.17	\$37,130	\$2,320.58	\$27,847
1968	\$3,102.50	\$37,230	\$2,326.83	\$27,922
1967	\$3,110.83	\$37,330	\$2,333.08	\$27,997
1966	\$3,119.17	\$37,430	\$2,339.33	\$28,072
1965	\$3,127.50	\$37,530	\$2,345.58	\$28,147
1964	\$3,135.83	\$37,630	\$2,351.83	\$28,222
1963	\$3,144.17	\$37,730	\$2,358.08	\$28,297
1962	\$3,152.50	\$37,830	\$2,364.33	\$28,372
1961	\$3,160.83	\$37,930	\$2,370.58	\$28,447
1960	\$3,169.17	\$38,030	\$2,376.83	\$28,522
1959	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1958	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1957	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1956	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1955	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1954	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1953	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1952	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1951	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1950	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1949	\$3,177.50	\$38,130	\$2,383.08	\$28,597
1948	\$3,177.50	\$38,130	\$2,383.08	\$28,597

DRAFT FOR BUDGET PURPOSES ONLY
ARCHDIOCESE OF BOSTON
REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

Remuneration

1. Base Stipend:

The base stipend for a religious order priest for fiscal year 2014 is \$ 25,511 effective July 1, 2013. [According to policy, the increase each fiscal year is equivalent to any increase in the consumer price index as reported by the U.S. Department of Labor for the greater Boston area in the year prior to fiscal year. If no increase, or a decrease, is reported in the consumer price index, priest's remuneration will not change for the upcoming fiscal year. The consumer price index for New England rose by 2.0% for the year ending November 2012, thus the base stipend increased 2.0% in July 2013 over last year's amount.]

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 annual retreat [see below]. These ministry expenses are covered by the \$4,000 professional allotment portion of the religious order priest's remuneration.

2. Seniority Increment:

The annual seniority increment is \$100 a year. All priests ordained 0 — 10 years receive a ten year increment (\$1,000), with the increment beginning to build at eleven years and capping at fifty years.

Automobile Insurance

The parish or institution to which a priest is assigned will pay the first \$700 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 \$1,400 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:

- Total bill \$1,400 to \$1,500 ... \$800 paid by parish/institution
- Total bill \$1,500 to \$1,600 ... \$900 paid by parish/institution
- Total bill \$1,600 to \$1,700 ... \$1,000 paid by parish/institution
- Total bill \$1,700 to \$1,800 ... \$1,100 paid by parish/institution
- Total bill \$1,800 to \$1,900 ... \$1,200 paid by parish/institution
- Total bill \$1,900 to \$2,000 ... \$1,300 paid by parish/institution
- Total bill \$2,000 and over ... \$1,400 paid by parish/institution (maximum payment)

DRAFT FOR BUDGET PURPOSES ONLY
ARCHDIOCESE OF BOSTON
REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

Priests are strongly encouraged to participate in the automobile insurance program offered through the Archdiocese of Boston.

Room and Board

The fair market value for room and board remains at \$600 per month effective 1 July 2013. This amount is \$7,200 annually and is taxable to the individual priest for Social Security and Medicare purposes only.

The parish or institution to which the priest is assigned usually provides room and board.

Retreat

The parish or institution to which a priest is assigned will pay up to \$500 annually for a priest's retreat or up to \$750 annually for retreats sponsored and approved by the Archdiocese. 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.*

Continuing Education

A priest is to participate yearly in continuing education. At least every other year that participation normally includes one of the continuing education programs scheduled by the Archdiocese. A priest is entitled to 5 days for continuing education each year and does not carry over if unused. “If a priest wishes to participate in a substitute program, he is to inform the Vicar for administration of his plans in writing”. - *Statutes of the Archdiocese of Boston, Book II — 19, Canon 279.*

Vacation Time

A priest is entitled to one month of paid vacation time each year. 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.*

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 \$16,800 annually (or \$15,480 annually for active priests qualifying for Medicare). 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

DRAFT FOR BUDGET PURPOSES ONLY
ARCHDIOCESE OF BOSTON
REMUNERATION AND BENEFITS FOR RELIGIOUS ORDER PRIESTS

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 through fiscal year 2016 unless rescinded or amended by the Archbishop. However, if not rescinded or amended, or replaced by a new policy, this policy will continue until and unless a new one is approved by the Archbishop.

BUDGET
Religious Order Priest Remuneration Schedule

FISCAL YEAR 2014 (JULY 2013 - JUNE 2014)		
Year of Ordination	Monthly Payment	Annual Payment
2013	\$2,542.58	\$30,511
2012	\$2,542.58	\$30,511
2011	\$2,542.58	\$30,511
2010	\$2,542.58	\$30,511
2009	\$2,542.58	\$30,511
2008	\$2,542.58	\$30,511
2007	\$2,542.58	\$30,511
2006	\$2,542.58	\$30,511
2005	\$2,542.58	\$30,511
2004	\$2,542.58	\$30,511
2003	\$2,542.58	\$30,511
2002	\$2,550.92	\$30,611
2001	\$2,559.25	\$30,711
2000	\$2,567.58	\$30,811
1999	\$2,575.92	\$30,911
1998	\$2,584.25	\$31,011
1997	\$2,592.58	\$31,111
1996	\$2,600.92	\$31,211
1995	\$2,609.25	\$31,311
1994	\$2,617.58	\$31,411
1993	\$2,625.92	\$31,511
1992	\$2,634.25	\$31,611
1991	\$2,642.58	\$31,711
1990	\$2,650.92	\$31,811
1989	\$2,659.25	\$31,911
1988	\$2,667.58	\$32,011
1987	\$2,675.92	\$32,111
1986	\$2,684.25	\$32,211
1985	\$2,692.58	\$32,311
1984	\$2,700.92	\$32,411
1983	\$2,709.25	\$32,511
1982	\$2,717.58	\$32,611
1981	\$2,725.92	\$32,711

BUDGET
Religious Order Priest Remuneration Schedule

FISCAL YEAR 2014 (JULY 2013 - JUNE 2014)		
Year of Ordination	Monthly Payment	Annual Payment
1980	\$2,734.25	\$32,811
1979	\$2,742.58	\$32,911
1978	\$2,750.92	\$33,011
1977	\$2,759.25	\$33,111
1976	\$2,767.58	\$33,211
1975	\$2,775.92	\$33,311
1974	\$2,784.25	\$33,411
1973	\$2,792.58	\$33,511
1972	\$2,800.92	\$33,611
1971	\$2,809.25	\$33,711
1970	\$2,817.58	\$33,811
1969	\$2,825.92	\$33,911
1968	\$2,834.25	\$34,011
1967	\$2,842.58	\$34,111
1966	\$2,850.92	\$34,211
1965	\$2,859.25	\$34,311
1964	\$2,867.58	\$34,411
1963	\$2,875.92	\$34,511
1962	\$2,884.25	\$34,611
1961	\$2,892.58	\$34,711
1960	\$2,900.92	\$34,811
1959	\$2,909.25	\$34,911
1958	\$2,909.25	\$34,911
1957	\$2,909.25	\$34,911
1956	\$2,909.25	\$34,911
1955	\$2,909.25	\$34,911
1954	\$2,909.25	\$34,911
1953	\$2,909.25	\$34,911
1952	\$2,909.25	\$34,911
1951	\$2,909.25	\$34,911
1950	\$2,909.25	\$34,911
1949	\$2,909.25	\$34,911
1948	\$2,909.25	\$34,911

Parish & School Budget Preparation Guide

WOMEN RELIGIOUS STIPEND & BENEFIT COSTS Section III

FOR BUDGET PURPOSES ONLY - NOT APPROVED
ARCHDIOCESE OF BOSTON
Policy on Stipend and Benefits for Women Religious
Fiscal Year 2014

Stipend

The stipend for a sister's services is determined annually and reflects changes in the economy as much as possible. Any stipend changes would take effect on July 1 each year.

The stipend consists of an annual amount that is dispersed in twelve monthly payments. In her last year of service a sister receives the full twelve payments.

The Ordinary, on the recommendation of the Sisters' Stipend and Benefits Committee, authorizes all stipend and benefit amounts. This committee is appointed by the Ordinary, on the recommendation of the Delegate for Religious.

Medical

The parish or institution employing a sister for full-time or part-time service is to pay over the twelve-month period an amount agreed upon annually toward the cost of hospital visits and medical insurance.

Retirement

An amount agreed upon annually will be paid toward the retirement of any sister serving the parish or institution on a full-time basis. Sisters serving part-time receive a retirement amount pro-rated according to service time.

Housing

A. Active Sisters

The parish or institution is responsible for providing a housing allowance for each sister who shares in its apostolate. The amount of this allowance is determined on an annual basis and included in the amount of the base stipend.

B. Retired Sisters

In recognition of their years of service, retired sisters, that is, those who did receive compensation for ministry, and who live in convents, are not required to pay rent.

When a convent closes, retired sisters of that convent who wish to remain in the geographic area may reside rent-free in another parish convent with the agreement of the pastor, the major superior and the local community.

C. Change in the Use of a Convent Building

When the purpose of a convent becomes a serious concern due to spatial needs or finances, or because of the age and number of the sisters living there, the pastor or the congregational leadership may initiate dialogue concerning the future use of the convent. A rent increase or change in the terms and conditions of a sister's living arrangements in property owned by the parish or the Archdiocese should be discussed with the major superior of the religious community. The Delegate for Religious is available to initiate the conversation with the religious community.

FOR BUDGET PURPOSES ONLY - NOT APPROVED
ARCHDIOCESE OF BOSTON
Policy on Stipend and Benefits for Women Religious
Fiscal Year 2014

Transportation

The parish or institution is responsible for providing transportation that is required for ministry. Financial arrangements for the use of a car should be made with the major superior of the religious community and the parish or institution.

When the parish or institution provides an automobile, the religious community assumes the cost of the personal or congregational business of the sister. When a sister uses other means of transportation for her ministry, the parish or institution reimburses the congregation for actual costs.

Professional Expenses

The parish or institution is responsible for agreed upon professional expenses involved in the sister's exercise of ministry. Such expenses are determined in dialogue between the pastor and the sister.

Vacation Time

A minimum of 4 weeks vacation (20 business days).

Retreat/Study Time

One week for retreat (5 business days) for sisters working in parishes and diocesan offices. In addition, the sisters have the option of an annual study week (5 business days). Participation in a day or an evening of professional development will be addressed on an individual basis.

Sick Time

When a sister becomes ill for an extended period of time, i.e. ten business days or more within a calendar year, and the parish or institution is notified that her absence will be prolonged, the parish or institution continues to pay her stipend and benefits for a period of ten weeks. This benefit takes effect on the 11th business day of her illness.

FOR BUDGET PURPOSES ONLY - NOT APPROVED
Archdiocese of Boston
Stipend and Benefits for Women Religious
Fiscal Year 2014

Resolution of Differences

Policy:

The Pastor has the right to make personnel changes in the parish, school, or other pastoral institution. In the light of justice and charity, the sister involved should be the first one informed of any impending changes in her position for purposes of discussion before any action is taken. Further discussion might need to take place with the sister and her major superior.

Procedure:

If a Pastor believes that a sister should have a change in her position, he should meet with the sister prior to taking any action or, if need be, with her major superior. The purpose of the meeting is to discuss with the sister the reason for the proposed change in her assignment. The Pastor should identify and review circumstances contributing to or leading up to this change. This would include situations deemed in the best interest of the Church. The intent of this discussion is to strive for mutual understanding and fair resolution.

The Pastor is required to document this conversation(s). A copy of documentation should then be forwarded to the Delegate for Religious.

Appeal Process:

If the sister does not agree with the change, she may appeal to the Delegate for Religious, who will review the procedural process with the appropriate authorities.

FOR BUDGET PURPOSES ONLY - NOT APPROVED
Archdiocese of Boston
Stipend and Benefits for Women Religious
Fiscal Year 2014

For Parishes, Agencies and Institutions

	Annual	Monthly
Stipend	\$34,853.91	\$2,904.49
Medical*	\$15,518.08	\$1,293.17
Retirement	<u>\$4,946.11</u>	<u>\$412.18</u>
	<u>\$55,318.10</u>	<u>\$4,609.84</u>

Stipend Breakdown:		
Base Stipend	\$31,383.14	\$2,615.26
Rent	<u>\$3,470.77</u>	<u>\$289.23</u>
Stipend & Rent	<u>\$34,853.91</u>	<u>\$2,904.49</u>

Procedure for payment of rent (housing allowance)

- Sisters who live in a convent, other than retired sisters, pay rent to the parish. This can be done on a cash basis or by a bookkeeping entry.
- Unless a bookkeeping arrangement has been previously agreed to between the congregation and pastor/ agency director, rent will be paid the first day of each month by those living in a convent.
- The rent beginning July 1, 2013 for fiscal year 2014 will be \$289.23 monthly.
 - The medical benefit is intended to reflect the actual costs for women under the age of 65 up to a maximum of \$15,518.08 in FY 2014. The costs for sisters both under and over the age of 65 varies among congregations.

For further information please contact:

Sister Marian Batho, CSJ
Delegate for Religious
Phone: (617) 746-5637
Sr_Marian_Batho@rcab.org

Parish & School Budget Preparation Guide

INSURANCE COSTS **Section IV**

INSURANCE

As we approach the renewal period in 2013, we continue to face the challenges of a hardening insurance market. Driven by record catastrophe losses that continued into 2012 with hurricane Sandy, a typhoon in the Philippines that killed more than 1,000 people, earthquakes in Europe and the middle east, and low investment returns, property insurance will likely, once again, see the greatest increases.

The 2012 renewal saw the withdrawal of our primary incumbent property insurer which, combined with the hard market, resulted in unprecedented increases in our costs; as you know the insurance program does not transfer the full impact of such an increase to our parishes. While we are anticipating a far stronger position in this year's negotiations, we are continuing to carry the substantial impact of last year's increases in property insurance costs.

The liability marketplace is somewhat more stable but continues to be affected by increasing medical costs and lower return on the insurer's investments. The same is true of the auto insurance and workers compensation markets. The structure of our insurance program mitigates the negative impact on both of these lines of protection.

We are several months from the start of the renewal process and negotiations, and must be cognizant of the fact that should our loss experience deteriorate in the interim, or if there is additional catastrophe activity around the globe, our negotiations and costs could be adversely affected. With those considerations in mind, the Office of Risk Management is recommending conservative planning in your budget preparations.

Estimated insurance cost increases for FY 2014:

- Property insurance premiums 11%
- Boiler and machinery 8%
- General liability 5%
- Auto 3%
- Scheduled Property Program 0%
- Workers compensation 4%

For further information please contact:

Joseph McEnness
Executive Director, Office of Risk Management
Phone: (617) 746-5740
Joseph_McEnness@rcab.org

Kent Wilkins, Claims Manager
Phone: (617) 746-5743
Kent_Wilkins@rcab.org

Joanmarie Considine, Operations Manager
Phone: (617) 746-5744
Joanmarie_Considine@rcab.org

David Huskins, Manager of Risk Analysis and Reporting
Phone: (617) 746-5742
David_Huskins@rcac.org

Parish & School Budget Preparation Guide

CAPITAL EXPENDITURES **Section V**

CAPITAL ACQUISITIONS & IMPROVEMENTS

Capital Expenditures

In general, any acquisition with a life expectancy greater than one year and a cost of \$3,000 or more should be capitalized.

All expenditures, subject to the following conditions should be recorded in the 7000 series in the chart of accounts. All projects should be assigned a unique identifying code which should be included in the Quick-Books memo for each payment. This will make reconciling total project costs in the 7000 entries much easier.

Land and Land Improvements

Include all acquisitions of land and any pertinent purchase costs, regardless of the dollar amount in account number 7001. Include expenditures for parking areas, drainage, sewers, cabling, fences, and non-routine landscaping or shrubbery costs, if the costs are \$3,000 or more in account 7001 – Acquisition/Improvement – Site/Land. If a project costs less than \$3,000, or if the project relates to routine maintenance (cutting the grass, snowplowing, etc) the costs should be expensed to account 6308- Maintenance Grounds.

Note: if individual capital improvements are part of an overall project that costs more than \$3,000, they should be charged to account number 7001-Acquisitions and Improvements/Sites.

Buildings and Improvements

Include the purchase of all buildings and their acquisition costs, regardless of the dollar amount, in account number 7003. Include the acquisition of the structural shell and all other integral parts including heating equipment, plumbing, central air conditioning, elevators, etc. In addition to these costs, new construction or renovations should also include architectural and other professional fees, site preparation, and interest during construction, etc. in account 7003. Improvements that cost less than \$3,000 per event or project should be expensed to building maintenance. Additionally, if improvements do not increase the useful life of the building or are routine building maintenance the costs should be coded to 6309 – Maintenance Buildings.

Note: if individual projects/invoices or improvements are part of a larger project or action plan that costs more than \$3,000, they should be charged to the appropriate category(s): 7003-Acquisitions and Improvements/Buildings.

All building alterations that enhance the estimated useful life of the building, should be coded to 7003-Acquisition and Improvements/Buildings. Repair and partial replacement of floors, roofs, waterproofing etc., that are necessary to keep the building in useable condition, should be considered potential capital expenditures using the same guidelines. Note: consider entire contracts and project expenditures when evaluating costs as capital expenditures.

CAPITAL ACQUISITIONS & IMPROVEMENTS

Furniture and Fixtures

Furniture and fixtures include: furniture, machinery and equipment such as computers, desks, smart boards, etc. These should be recorded in account 7002 - Furniture & Equipment if costs exceed \$3,000 per item. Group purchases of furniture and fixtures that exceed \$3,000, even if individual items do not meet the guidelines, should also be recorded in account number 7002.

For example, a school may purchase 10 or more computers at a time, a rectory may place air-conditioners in each of six rooms, and a bedroom set may be purchased. A combination of disparate items may also qualify as a capital acquisition as in the purchase of a computer, monitor, printer, desk and the necessary software if the total is equal to \$3,000 or more and if these items are purchased at the same time or in a relatively short time frame as part of the same project. When groups of items are purchased, the QuickBooks memo should clearly identify what purchases are items that were included in the project.

Automobiles, Trucks, Plows, Tractors, etc.

All vehicle purchases should be expensed to account number 7004 -Acquisitions of Vehicles if the cost is \$3,000 or more and the estimated useful life is three years or more.

For further information please contact Parish and School Accounting:

Benjamin Sweeney
Senior Accountant
(617) 746-5714
Ben_Sweeney@rcab.org

Keith Marshall
Assistant Controller
(617) 74.6-5715
Keith_Marshall@rcab.org

Robert Beach
Accountant
(617) 746-5723
Robert_Beach@rcab.org



ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAINTREE, MASSACHUSETTS 02184-3839

April 1, 2013

Notice Re: Improved Financial Relationship Model (IFRM)

Pastors/Administrators and Business Managers,

This letter is to advise you that your parish's IFRM calculation for FY 2014 has been posted to your individual IFRM folders located in the Parish folder on the Right Networks desktop. This IFRM document calculates both the tithe and appeal assessment. Although this information was sent to each of you individually these past few months, we wanted you to have access to this information at any time.

We highly recommend that you input this information into your FY 2014 budget forecast so that you may determine the impact this will have on your parish finances. If you need any assistance with the budget process please do not hesitate to reach out to our team for guidance.

For any parish that will have a financial challenge in meeting their tithe obligation, there is an abatement process underway. Included with this notice is the Abatement Criteria as well as the Tithe Abatement Application Form. This abatement information is also posted on the Right Networks desktop in the Notices folder under IFRM. **May 10th is the due date for the tithe abatement applications.** A preliminary fiscal year 2014 budget will need to be forwarded with the application.

Our team is ready to assist you in any way throughout this process. Please contact us with any questions, concerns or issues that you would like us to address. Our contact information is provided below.

Sincerely,

The IFRM Implementation Team

Denise Biernat / Director of Parish Services / 617-746-5685 / DMBiernat@rcab.org

Tricia Fraser / IFRM Project Manager-West Region Consultant / 617-746-5882 / pfraser@rcab.org

Eric Landers / Senior Parish Consultant – North & Merrimack / 617-746-5883 / elanders@rcab.org

Patrick Farragher / Parish Consultant – Central & South / 617-746-5886 / pfarragher@rcab.org



IFRM - Improved Financial Relationship Model

Abatement Criteria for Central Ministry Support Tithe and/or Catholic Appeal Assessment

Annual support to Central Ministries has two components: the Catholic Appeal assessment and the tithe. These two components represent the parish's fair share of support based on their individual base revenue amount. There may be situations where a parish may need to apply for partial or full relief from the financial obligation of the tithe and/or Catholic Appeal assessment. In these circumstances the parish will have to demonstrate financial hardship.

With the Central Ministry Tithe, each parish will be expected to contribute 10% of their base revenue in order to fulfill this tithe obligation. While the tithe is not intended to cause undue financial hardship to any one parish, assistance is available to help parishes assess their ability to pay the monthly tithe amount and in developing operational budgets to incorporate the tithe expense.

The Catholic Appeal Assessment (8% of parish base revenue) represents the second piece of parish support for Central Ministries. Parishes are expected to follow the recommended guidelines for a successful Appeal launch, as outlined by Boston Catholic Development Services (BCDS).

An annual abatement process will review the parish's ability to pay the Central Ministry Tithe and/or reach its Appeal assessment based on the noted financial hardship and/or extraordinary circumstances that has led the parish to apply for abatement. In the case of the Appeal assessment, the parish's adherence to the BCDS guidelines and demonstrated effort to launch a successful Appeal will also be factored into the abatement review.

Central Ministry Tithe Abatement

To apply for abatement of the Central Ministry tithe, the parish would need to complete the attached form and provide the following information no later than May 10th. The parishes will be notified in writing by June 15th.

1. Reason or basis for applying for abatement
2. Income statement and balance sheet for the current fiscal year to date and the prior fiscal year
3. Budget for the upcoming fiscal year

Catholic Appeal Assessment Abatement

A parish is welcome to apply in October near the completion of the Appeal campaign. Appeal abatement forms will be emailed to you in the fall. The abatement review committee will make every effort to assist the parish in evaluating its abatement request. The parish will be notified in writing no later than November 15th concerning its abatement request and the amount granted.

Mid-year Abatement

An abatement request may be considered on dates other than noted above when a parish has experienced a significant change in its financial condition. These will be reviewed on an individual basis.



IFRM - Improved Financial Relationship Model

To continue our effort of transparency each year, a report will be issued noting by parish the tithe amount, Appeal assessment, and any abatement granted as well as any balance due.

As you plan beyond the upcoming fiscal year, we ask that you budget for your full tithe obligation and Appeal assessment, as abatement requests are not guaranteed and are subject to available funding.

Abatement Committee Members:

John E. Straub, Chancellor

Fr. Kevin Sepe, Secretary for Parish Life and Leadership

Denise McKinnon-Biernat, Director of Parish Services

Fr. Paul Clifford (PAC Member)

Fr. Paul Ritt (IFRC Member)

Fr. Thomas Domurat



IFRM - Improved Financial Relationship Model

ROMAN CATHOLIC ARCHDIOCESE OF BOSTON
CENTRAL MINISTRY TITHE ABATEMENT FORM
FISCAL YEAR 2014

Parish Name: _____ Town: _____

Fiscal year Tithe amount

Abatement amount requested

BASIS OF APPLICATION FOR ABATEMENT:

PASTOR/ADMINISTRATOR

DATE

Please send completed abatement form and financial statements to:

Mr. John Straub, Chancellor

Archdiocese of Boston, 66 Brooks Drive, Braintree, MA 02184

Phone: 617-746-5670 Fax: 617-779-4571

E-mail: john_straub@rcab.org