

## MASS STIPENDS

Mass Stipends are to be treated as non-assessable parish income. In lieu of stipend income, the priests' salary scale was increased, and this is reflected in the Priests' Compensation Schedule. Please refer to Priests' Compensation Schedule for more information.

Mass stipends should not be confused with stole fees, which are fees charged for baptisms, weddings, funerals, etc. If stole fees are collected, they should be deposited into the general parish checking account and also recorded as income to the parish which is subject to assessment.

Following is a list of the various stipends and an explanation of the operating procedures associated with each:

### Stipends Restricted to an Individual Priest

Priests may receive stipends that require that the individual priest fulfill the Mass obligation (c.f., c. 945). These stipends and Mass intentions are the responsibility of the priest. It is not necessary for the parish to be involved in the record keeping or payment of these types of stipends.

### Stipends given to a Parish for Mass Intentions

Stipends that are given to the parish for the celebration of Mass are the responsibility of the pastor or pastoral administrator of the parish. The pastor or pastoral administrator must maintain a special book in which he lists the number of Masses to be celebrated, the intention, and the date the Mass was celebrated (c.f., c. 958, §1). Should the pastor or pastoral administrator leave the parish, the intentions remain with the parish and become the responsibility of the new pastor or pastoral administrator. Upon receipt, mass stipends for intention offerings are recorded as parish income using account number 1603 Mass Stipends. Mass stipends are considered non-assessable income.

- The Archbishop, either personally or through others, is obliged to examine the Mass Intention book at least annually (c.f., cc. 957, 958, §2).
- If an offering is made without an indication as to the number of Masses to be celebrated, the number is to be computed according to the amount set by the Archdiocese, which is \$10.00 (c.f., c. 952).
- Individual Mass stipends cannot be combined into a single offering and celebrated with one Mass (c.f., c. 948). However, in cases in which the people making the offerings have been explicitly informed prior to their offering and have freely consented to combining their offerings into a single offering, their intentions can be satisfied with a single Mass celebrated according to a "collective" intention; the celebrant may keep no more for himself than the usual amount of a single Mass offering (c.f., c. 951; *Mos iugiter*, 1991). The place and time for the celebration of this Mass, which is not to be more than twice a week, must be made public.

Mass intentions sent to the Chancery, missions, or other parishes/priests

Mass intentions that cannot be satisfied within one year should be transferred to the Chancellor's Office for distribution to other priests (c.f., cc. 953, 956). In every case, the intention of the donor must be respected (c.f., c. 954).

This is accomplished by issuing a check with an accompanying list of the intentions to the Chancellor's Office. Compute the number of intentions by the amount set by the Archdiocese, which is \$10.00. This transaction will be recorded as a Contra Income Account to the parish using account number 1604 Mass Stipends Transferred Out.

Mass for the People

Pastors are obligated to celebrate one Mass a week for the people of the parish or school (c.f., c. 534).