

SPECIAL COLLECTIONS

Three guiding principles lend a clear understanding about the importance of these collections and how to provide an appropriate response to them:

1) Moral Responsibility

Our primary orientation towards the disposition of worldly goods is that commandment enjoining us to love our neighbors as ourselves. We share the understanding that we are called to exercise the preferential option for the poor and needy as a primary compulsion in our life of discipleship.

(CCC.2447) “The works of mercy are charitable actions by which we come to the aid of our neighbor in his spiritual and bodily necessities. Instructing, advising, consoling, comforting are spiritual works of mercy, as are forgiving and bearing wrongs patiently. The corporal works of mercy consist especially in feeding the hungry, sheltering the homeless, clothing the naked, visiting the sick and imprisoned, and burying the dead. Among all these, giving alms to the poor is one of the chief witnesses to fraternal charity: it is also a work of justice pleasing to God:

He who has two coats, let him share with him who has none and he who has food must do likewise. But give for alms those things which are within; and behold, everything is clean for you. If a brother or sister is ill-clad and in lack of daily food, and one of you says to them, “Go in peace, be warmed and filled,” without giving them the things needed for the body, what does it profit?

(CCC.2448) “In its various forms – material deprivation, unjust oppression, physical and psychological illness and death – human misery is the obvious sign of the inherited condition of frailty and need for salvation in which man finds himself as consequence of original sin.

This misery elicited the compassion of Christ the Savior, who willingly took it upon himself and identified himself with the least of his brethren. Hence, those who are oppressed by poverty are the object of a preferential love the part of the Church which, since her origin and in spite of the failings of many of her members, has not ceased to work for their relief, defense, and liberation through numerous works of charity which remain indispensable always and everywhere.”

(CCC.2451) The seventh commandment enjoins the practice of justice and charity in the administration of earthly goods and the fruits of men’s labor.

(CCC.2452) The goods of creation are destined for the entire human race. The right to private property does not abolish the universal destination of goods.

(CCC.2458) The Church makes a judgment about economic and social matters when the fundamental rights of the person or the salvation of souls requires it. She is concerned with the temporal common good of men because they are ordered to the sovereign Good, their ultimate end.

2) Gospel Steward Stewardship

This principle calls each of us, as Christians, to evaluate the giftedness with which God has bestowed upon us the good of the earth and of the Kingdom. According to the *Catechism of the Catholic Church*, (CCC.2402) “In the beginning God entrusted the earth and its resources to the common stewardship of mankind take care of them, master them by labor, and enjoy their fruits. The goods of creation are destined for the whole human race. However, the earth is divided up among men to assure the security of their lives, endangered by poverty and threatened by violence. The appropriation of property is legitimate for guaranteeing the freedom and dignity of persons and for helping each of them to meet his basic needs and the needs of those in his charge. It should allow for a natural solidarity to develop between men.”

Our participation in this solidarity begins, first, at home, and radiates through our parish homes to the family of all mankind. All parishes are encouraged to respond as generously as possible in giving support to these important areas of ministry within the Archdiocese and throughout the Church worldwide.

3) Canonical Observance

Flowing from the vision of the Second Vatican Council, *The Code of Canon Law* strongly encourages that we promote free-will offerings. It affirms the right of the Church to demand financial support from the faithful, but prefers that this be in the form of free-will offerings or in response to authorized appeals.

With special attention being paid to Canon 1261 and 1262, it is clear that these Canons are ordered and offered before any codes that mention taxation-by this intentional order of appearance, the *Code* commission, i.e., those who had the responsibility of actually writing the present *Code*, clearly preferred this order. Taxation is akin to the benefice system. The Council Fathers strongly advocated that the Church move away from this and toward a system that is in the spirit of subsidiarity. Free-will offerings reinforce this spirit, along with transparency and accountability. As each special collection comes up, it is important to inform the faithful of the particular need that the collection addresses.

General Recommendations

Flowing from the guiding principles and in the spirit of the Second Vatican Council, the revised policies include the following initiatives:

- 1) An educational/catechetical undertaking in the Archdiocese, with a span of 1-3 years, that relies upon the participation of pastors, parishes, and diocesan agencies that possess competency in this field. This effort will shine new light and renewed attention on these collections and on the communal and individual responsibility to offer “first fruits” as an acceptable sacrifice. This program also will include a diocesan-wide examination of “free-will” offerings and a closer look at individual and corporate giving habits.

- 2) A modification in the existing diocesan policy language, which presently mandates the threshold collection required from each parish as “equivalent to one-half or equal to an entire collection” to now reflect:
 - a) A stated preference of free-will offering.
 - b) A trust in the prudent judgment of pastors/parishes who, with the diocese, will exercise and understanding of moral responsibility and gospel stewardship.
- 3) An examination of practices that are aligned with the spirit and letter of the canonical precepts regarding the acquisition of temporal goods
(C. 1259-1272)
- 4) An allowance for a full calendar or fiscal year of “pilot implementation,” with an ongoing assessment of application, response, result, strengths, and deficiencies.

Special Collections Policy and Expectations

Listed below in order of its timing during the year is the name of the collection, when it is collected, and the recommended collection mechanism or minimum tithe:

Collection	Date of Collection	How Collected
Opportunities for Life	January	Free-will offering.
Black and Indian Missions	First Sunday in Lent	Free-will offering.
Catholic Relief Services	Fourth Sunday in Lent	Recommended minimum tithe of 15% of average weekend collection.
Rice Bowl	Holy Thursday	Free-will offering. Promotional materials provided by National Office.
Holy Land	Good Friday	Total collection.
Catholic World Missions	Pentecost Sunday	Recommended minimum tithe of 15% of average weekend collection.
Peter's Pence	Third Sunday in August	Recommended minimum tithe of 15% of average weekend collection.

Catholic Higher Education	Third Sunday in September	Strongly recommended minimum tithe of 20% of average weekend collection.
Catholic Campaign for Human Development	Sunday before Thanksgiving	Free-will offering.
Retired Religious Collection	Second Sunday in December	Free-will offering
Archdiocesan Charities	Fourth Sunday in December	Must equal 50% of average weekend collection, including online donations.

Other Special Collections

Society for Propagation of Faith Membership	January	This is a parish driven collection, based on individual membership responses to the national office. The total amount from a membership drive weekend collection and the membership list are to be mailed directly to the archdiocesan director of the Society for Propagation of Faith. For mission appeals associated with the Propagation of Faith, please contact the Propagation of Faith Director for all procedural matters. For other types of mission appeals, please reference the <i>Archdiocese of Louisville Financial Policy and Procedures Manual</i> .
Crusade for Children	First Weekend in June	This is not an archdiocesan-driven collection, although the proceeds from many parishes are reported to the Pastoral Center. It is recommended that this remain a free-will offering where each parish is free to give the proceeds to its local Crusade entity or preferably report it to the Pastoral Center.

Parish Driven Collections for Special Needs

Parishes may have special collections from time to time for any of the following needs:

- Catholic Missionary
- Religious Order or Missionary Diocese
- St. Meinrad Seminary
- Natural Disasters

These are all parish driven collections and the proceeds should be properly dispensed according to the particular need. Parishes may report the proceeds to the Pastoral Center Finance Office for proper distribution to address the particular need.

Archdiocesan Collection Donations

The following grants given in place of special collections which come from the Archdiocese general fund and the amounts determined by the Archbishop are as follows:

- Latin American Fund
- Church in Africa
- Church in Central and Eastern Europe
- Holy See (Canon 1271)
- Catholic Communications Campaign

Remittance Procedures for Special Collections to the Archdiocese (includes Crusade for Children collection)

The proceeds and/or parish donations for each special collection are to be forwarded to the Pastoral Center Finance Office via the Post Office Box 32533, Louisville, KY 40232 within 30 days.

An announcement should be made prior to the Special Collection that all donation checks should be made payable to the parish with the memo line noting the Special Collection. If the parish uses Special Collection envelopes, it should be noted on the envelope that the check needs to be made payable to the parish. The checks and cash donations should be deposited into the parish checking account with the offset to the Special Collections payable account. The parish should then write **one** check to the Archdiocese of Louisville for the total amount of the Special Collection and send it to the Pastoral Center Finance Office with a transmittal form.

Special collections are not subject to the Archdiocesan parish assessment. Therefore, the disbursement of these special collections should be recorded under the account number 1018.10 "Remittance of Collection for Non-Parish Purposes" for parish donations or to a payable account for donations from parishioners so that they are not included in the gross support of the parish.

The Special Collection donations should be tracked by the parish using the PDS Church software and included on the parishioner year-end tax letter.

Special collection payments to the Archdiocese should be accompanied with the Transmittal Form for Parish/School Payments see *Appendix –Accounting Sample Forms/Reports*.