



Date: May 11, 2023

To: All Archdiocesan Priests, School Presidents, Principals, and Office Directors

From: Rev. Patrick Summerhays

RE: Priests Compensation – Fiscal Year 2023-2024

This memorandum serves as the customary communication regarding annual salary and benefit amounts for priests.

For fiscal year 2023-2024, the salary for all priests in full-time assignments who are below the age of 70 years old shall be set at \$44,532, effective July 1, 2023. That equates to a five percent salary increase. For those priests in active ministry who are over the age of 70 and who have provided 30 years or more of full-time service to the Archdiocese, Archbishop Cordileone has authorized a supplemental annual amount of \$4,800 (\$400 per month) for a total of \$49,332. This supplemental compensation will be taken from the Priest Retirement Plan and will not be an expense of the parish.

Each priest will continue to receive health insurance coverage from one of the archdiocesan plans while accumulating pension benefits as provided by the current archdiocesan retirement plan for priests. Nevertheless there are no additional payments for auto insurance or reimbursements for self-employment tax. In regards to offerings related to All Souls Day, house blessings, Mother's Day, and Father's Day, these are to be submitted to the parish. However priests will continue to receive stipends related to sacramental offerings, sacramentals, and funerals in accord with the provincial guidelines previously promulgated by the attached decrees. Furthermore, as for costs associated with an annual private retreat, the Archdiocese will reimburse expenses up to \$500.

Regarding the room and board inclusion in the self-employment tax calculation, the suggested value for calendar year 2023 is \$9,333, a 3.6 percent increase over last year. All pay will be reported on a W-2 form, and all priests will continue to be classified by the federal government as self-employed. In respect to all income tax matters, each priest is encouraged to consult a certified tax preparer for the appropriate treatment of these and other items that may be on his individual tax return. Moreover, social security payments should be made at least quarterly. Reminder: In retirement the priest monthly pension is expected to *supplement* rather than replace social security.

For the upcoming fiscal year, the maximum number of years credited for retirement benefits is 34 years. As mentioned above, these same priests who are over the age of 70 will receive a supplemental base salary of \$4,800.

Today the Presbyteral Council approved an increase to the Archdiocesan Clergy Personnel Policies, increasing the food allowance (Policy 4610.1). Starting in July, each priest is entitled to submit receipts for reimbursement each month for up to \$600 for meals/groceries not provided by a cook. Note: In order for this to be a true reimbursement, **all receipts must be provided** otherwise the Internal Revenue Service treats these payments as personal income, requiring that these payments be declared and all applicable taxes are paid by the priest.

Finally the Archbishop has approved a monthly payment of \$400 to any parish which houses a priest who is not engaged in full-time ministry at the parish but rather fulfills other duties and is compensated for work in the chancery or serving as a hospital chaplain. This monthly payment is intended to offset the room and board costs of that priest.

Sincerely yours in Christ,



Rev. Patrick Summerhays  
Vicar General and Moderator of the Curia

Encl: Decree Regarding Offerings for Sacraments, Sacramentals, and Funerals  
Decree Regarding Mass Offerings



# THE ARCHDIOCESE OF SAN FRANCISCO

OFFICE OF THE ARCHBISHOP

ONE PETER YORKE WAY, SAN FRANCISCO, CA 94109-6602 (415) 614-5500

## DECREE REGARDING OFFERINGS FOR SACRAMENTS, SACRAMENTALS, AND FUNERALS

Christ entrusted to the Church the sacraments of the New Testament for the sanctification of the Christian people. Since all of the faithful who are properly disposed and not prohibited by law have the right to receive the sacraments (cf. can. 843, §1 *CIC*), there is no charge for the administration of the sacraments or of sacramentals. Thus, while in practice it is customary to request an offering on the occasion of the administration of a sacrament and certain other services of the Church, no one will be deprived of this assistance because of poverty (cf. can. 848 *CIC*).

Therefore, in accord with canons 1264, 2° and 1181 of the *Code of Canon Law*, the bishops of the Province of San Francisco, in a meeting held on October 21, 2014, have defined the following maximum limits on the amounts that may be **requested** on the following occasions:

Baptisms:	\$100	
Weddings:	\$1,000	<i>The diocesan bishop may grant an exception to this norm for particular circumstances</i>
Funerals:	\$300	
House and building blessings:	\$50	
Car blessings:	\$50	
Quinceañeras:	\$500	

Parishes may request amounts less than, but not more than, the amount defined by the bishops of the province.

Concern should always be exercised that **the needy are not deprived of spiritual services due to difficulty in giving an offering.**


Any amount received up to the defined amount must go to the parish, unless particular law allows otherwise as part of a pre-existing diocesan remuneration policy. This requirement applies to all clergy who have received appropriate faculties (canons 531, 551, 1267, §1 *CIC*).

Additional voluntary amounts given are also presumed to go to the parish, unless there is express proof to the contrary of the donor's intention. However, such additional voluntary amounts may not licitly be requested or suggested.

All customs, policies and practices to the contrary notwithstanding.

Given at the curia of the Archdiocese of San Francisco on April 17, 2015.

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Most Reverend Salvatore J. Cordileone, J.C.D.  
Archbishop of San Francisco

  
Reverend Monsignor C. Michael Padazinski, J.C.D.  
Judicial Vicar and Chancellor



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## DECREE REGARDING MASS OFFERINGS

Canon 952, §1, provides that the amount of an offering to be made for the celebration and application of a Mass is to be established by the bishops of the ecclesiastical province. In providing for this requirement, the bishops of the Ecclesiastical Province of San Francisco met on December 2, 1996, and determined that the amount of such offerings will be set as follows:

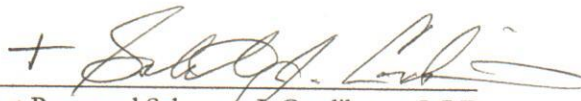
1. The amount specified for a Mass to be celebrated in a parish or chapel is \$10.00.
2. When a sum of money has been left for Masses in a will or bequest with no indication of the specified number of Masses to be supplied, or when the amount of the offering is not specified, the amount to be applied to each Mass shall be \$20.00.
3. Pastors are obliged to apply one Sunday Mass for the people entrusted to their pastoral care, either personally or through another (can. 534, §1). No offering is to be attached to the celebration of this Mass.


It is permitted for a priest to receive and retain an offering in an amount larger than is specified above, provided that it is freely and spontaneously given; and it is allowed for a priest to take less than the usual offering, as, for example, in the case of the poor. At no time, however, should a person be denied a Mass request on the basis of his or her inability to provide for a monetary offering.

It is left to the responsibility of each diocesan bishop to determine the manner in which a second offering received by a priest on the occasion of celebrating an additional Mass on the same day will be applied as provided for by canon 951, §1, and with due regard for the exception of Christmas Day.

These norms have received the consent of the bishops of this Ecclesiastical Province. Hence, in virtue of my office as Metropolitan, I hereby direct that these provisions become normative throughout the Ecclesiastical Province of San Francisco at once, all customs, practices and policies to the contrary notwithstanding.

Given at the Archdiocese of San Francisco on this date, April 17, 2015.

  
Most Reverend Salvatore J. Cordileone, J.C.D.  
Archbishop of San Francisco

  
Reverend Monsignor C. Michael Padazinski, J.C.D.  
Judicial Vicar and Chancellor