



Date: May 1, 2024

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

From: Rev. Patrick Summerhays

RE: Priests' Compensation – Fiscal Year 2024-2025

Happy memorial of St. Joseph the Worker. This day on the Church calendar seems like an appropriate one for this customary communication regarding annual salary and benefit amounts for priests.

For fiscal year 2024-2025, the salary for all priests in full-time assignments who are below the age of 70 years old shall be set at \$46,313, effective July 1, 2024. That equates to a four 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 \$51,113. 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.

In regard 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. As a reminder, payments for such things as auto insurance and self-employment tax are not eligible for reimbursement.

Regarding the room and board inclusion in the self-employment tax calculation, the suggested value for calendar year 2024 is \$9,669, 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. Please ensure that social security payments are made at least quarterly. **Reminder: In retirement, the priest monthly pension is intended to *supplement* rather than replace social security. Please do not neglect social security contributions.**

For the upcoming fiscal year, the maximum number of years credited for retirement benefits is 35 years. As mentioned above, these same priests who are over the age of 70 will receive a supplemental base salary of \$4,800.

Last year, the monthly reimbursable food allowance was increased to \$600. 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.** For shared meals, receipts must include a notation of date, location, purpose, and participants. Payments for meals without this appropriate documentation is likely to be treated as personal income by the IRS, making the priest responsible for reporting these payments as income and paying all applicable taxes.

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. Similarly, each retired priest is eligible for a \$400 non-taxable housing allowance benefit that is paid either directly to the priest in an independent living scenario or to the parish, Serra Clergy House, or assisted living facility where he resides.

Thank you all for your continued labors in the Lord's vineyard of this Archdiocese.

Sincerely yours in Christ,



Rev. Patrick J. Summerhays  
Vicar General and Moderator of the Curia

Encl: Decree Regarding Offerings for Sacraments, Sacramentals, and Funerals  
Decree Regarding Mass Offerings  
Mass Offerings and Clergy Gathering Attendance Memo (January 2018)



# 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



**The Archdiocese of San Francisco**  
**OFFICE OF THE ARCHBISHOP**

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## MEMORANDUM

To: Priests of the Archdiocese

From: Most Rev. Salvatore J. Cordileone  
Archbishop of San Francisco

Date: January 17, 2018

Re. 1. Policy on Mass offerings and offerings for sacraments and sacramentals  
2. Expectation of priests' attendance at gatherings of the clergy  
3. Dates for Study Days 2018 and Convocation 2019

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I once again wish to express my thanks to all those who participated in our Convocation of Priests last October. I believe it afforded us a privileged opportunity to reflect together on how best to provide effective pastoral care in the new and very different circumstances of our time. It also helped to build up fraternity and unity among our presbyterate, a priority on which we have been consistently focusing since our Convocation in 2012.

In reflecting upon the Convocation at meetings of the Presbyteral Council, the question came up regarding the level of expectation of priests' attendance at different types of gatherings of the clergy. An unrelated question that we also discussed at a recent meeting was the policy on offerings for Mass intentions and on the occasion of the celebration of sacraments and sacramentals. I would therefore like to address these two topics in this memo, in reverse order.

### **1. Offerings of the Faithful for Mass Intentions and Sacraments, Sacramentals and Funerals**

This is policy which the Code of Canon Law requires the bishops of a province to define together, a consistent policy for the entire province. About three years ago the bishops of the San Francisco Province, after lengthy discussions, did determine policies in these matters. I have attached for you the two decrees that establish these policies as particular law for our Province. I would ask you to read these decrees carefully and follow these policies faithfully.

With regard to Mass offerings, I wish to emphasize the following points (cf. can. 951 CIC):

- A priest may *accept and keep* only one Mass offering per day (except for Christmas, when he may accept and keep three).
- For any additional Masses which a priest celebrates in the same day, he may *accept an offering for the additional Mass(es), but must transfer the money offered to the purpose decreed by the diocesan bishop.* Per the discussion and deliberation at the November 2017 Presbyteral Council meeting, in the Archdiocese of San Francisco **an additional**

Mass offering a priest accepts on the same day is to be given to the missions, the Priest Retirement Fund, or the parish in which the Mass is celebrated.

- A priest may *accept and keep* a Mass offering for a Mass at which he concelebrates if it is his only Mass that day, but if he concelebrates a second Mass he may not even *accept* a second offering for it.

With regard to offerings for sacraments and sacramentals, the decree sets the maximum limit which a parish may request, but the parish is free to request less than that. The parish, or the priest himself, *may not request* an additional offering to be given to the priest himself.

## 2. Attendance at Gatherings of the Clergy

After discussion at the January meeting of the Presbyteral Council, the following is the policy for the level of expectation of priests' attendance at the different gatherings of the clergy that are held on a regular basis in the Archdiocese.

### MANDATORY\*

- Convocation
- Study days
- Annual retreat†

### STRONGLY ENCOURAGED

- Priestly Ordinations for the Archdiocese
- Chrism Mass (afternoon of reflection, Mass and dinner)
- Mass for deceased priests at Holy Cross mausoleum
- Funerals of brother priests
- Jubilarian celebration
- Deanery meetings

### ENCOURAGED

- Advent and Lenten Days of recollection
- Priest Day at St. Patrick Seminary
- Priests' September social day
- St. John Vianney luncheon for retired priests

### OPTIONAL

- Archbishop's Advent Party
- Diaconal Ordinations for the Archdiocese

\* Normally plenty of advance notice is given on the dates of these mandatory events, so the priests may put them into their calendars and schedule around them. It does sometimes happen that unexpected inconveniences arise which legitimately prevent one from attending. Should you ever find yourself in this situation, please be sure to contact the Vicar for Clergy's office to give notice of your absence.

† "All priests serving in the Archdiocese are required to make a retreat each year. [Canon 276] Any priest with an Archdiocesan assignment who wishes to make other retreat arrangements is to notify the Vicar for Clergy regarding his proposal. Funding for the Retreats will be taken from Archdiocesan funds set aside for this purpose" (Priest Personnel Policy 3420).

### **3. Dates for Study Days 2018 and Convocation 2019**

By way of reminder, our Priests' Study Days this year will be held **October 16 to 19, 2018** (Tuesday to Friday). The place is still to be determined, but please block these dates out in your calendar now.

The Priest Convocation for 2019 will be held **October 21 to 24, 2019**. Please note that this is from Monday to Thursday. The consensus was that these were the preferred days of the week. Please, again, block these dates out in your calendars now.