



Mass Offerings, Stole Fees, Supply Payments and *Honoraria*: Definitions, Taxation, Regulations and Accounting In the Diocese of Springfield

I. Definitions

1. Mass Offerings

A “Mass Offering,” formerly known as a “stipend” or “Mass stipend,” is money offered for a Mass to be prayed for an intention.

2. Stole Fees

A “Stole Fee” refers to money given to a cleric for offering sacraments and sacramentals apart from Mass, for instance, baptisms, wedding, funerals, graveside services, home or automobile blessing, quinceañeras, and the like.

3. Supply Payments

A “Supply Payment” is the money paid by a parish to a priest supplying or “covering” the sacraments such as offering Mass, hearing confessions as well as other services rendered. A common example of this is when a priest supplies or “covers” for another priest for any number of reasons, such as vacations, illness or days off.

4. *Honoraria*

An *honorarium* refers to money given to a cleric for services related to his office and/or ministry, such as speaking engagements, workshops and the like.

II. Taxation

Mass Offerings, Stole Fees, Supply Payments and *Honoraria* are not classified by the IRS as tax-free gifts because a service was rendered that motivated the payment. It does not matter that no payment is required for the service, nor does it matter that some give nothing under similar circumstances. Each and all of these forms of payment to a cleric are considered earnings subject to Federal Income Tax and Social Security Tax.

III. Regulation

1. Mass Offerings

A. Norms and Generalities

The Church not only approves of, but also encourages, the custom of presenting Mass Offerings as a sign of the union of the baptized person with Christ and of the faithful with the priest whose ministry is performed in his favor. Canon 945 says that any priest who celebrates or concelebrates a Mass may accept an offering to apply the Mass for a specific intention. In saying this, the law gives the priest a right to do so. Because this is a right, it cannot be taken away or restricted. However, the diocesan bishop has the right to regulate it so that abuses are prevented.

The following regulations are binding in this Diocese of Springfield:

- 1) The priestly practice of offering the Holy Mass is not dependent upon a payment for it; a priest will offer the Holy Mass as a normal part of his duties without expectation of payment. It is highly recommended that priests celebrate Mass for the intention of the faithful, especially of the poor, even if they receive no offering (c. 945, §2).
- 2) To apply the Mass according to a definite or specific intention means that the celebrant or concelebrant cannot accept more than one offering for one Mass. However, this does not exclude other intentions being prayed for which are not conjoined with an offering.
- 3) Once the priest commits himself to celebrate Mass for the intention of the donor by accepting the offering, a contract and relation of justice is established. The donor acquires the right to have that Mass offered for the requested intention, with all the conditions set. The priest may, of course, decline to accept the offering. But once he accepts the offering, the basis of the relation of justice thus established is not the offering itself but its acceptance.
- 4) Once offerings are accepted, separate Masses are to be applied for each of the intentions of those who gave the individual offerings, even if the offerings are small (c. 948). Whoever has the obligations to celebrate and apply a Mass for the intention of those who gave an offering is bound in justice to fulfill this obligation, even if, without fault, he has lost the offering (c. 949).
- 5) A priest may accept a Mass offering for the intention of anyone, whether living or deceased, Catholic or non-Catholic. However, ancient Christian liturgical and ecclesiological tradition permits the specific mention in the Eucharistic Prayer only of the names of persons who are in full communion with the Church.
- 6) The Province of Boston has set the amount of ten dollars (\$10.00) as the Offering for the celebration and application of Mass, whether it is "announced" or "unannounced." The amount for weddings and funerals is \$25.00 each. A priest must never seek amounts higher than this. However, a priest is free to accept an amount voluntarily given that is higher or lower than the established amount (cf. c. 952, §1); a priest is free to decline the offering in whole or in part.
- 7) If, on the one hand, a donor gives an amount with the request that "a Mass" (in the singular) be offered, then it can be assumed that one Mass should be offered for the requested intention, even if the Offering is in excess of \$10.00.

- 8) If, on the other hand, a donor gives an amount with the request that “Masses” (in the plural) be offered and there is no indication of the number of Masses to be celebrated, the number is computed based upon the \$10.00 amount of the offerings established in this region (cf. c. 950). For example, if a donor gives \$50.00 with a request for “Masses,” then, according to the amount set as \$10.00 for Mass Offerings in this diocese of Springfield, five Masses should be offered for the requested intention, for $50 \div 10 = 5$.
- 9) The priest who offers the Mass has a right to the Mass Offering given for that Mass intention and must receive it (c. 945, §1). Other equitable distribution of Mass Offerings may be made, for instance, equally splitting the amount among the clergy of the parish, as long as the clergy involved agree in writing, a copy of which is to be sent to the Office of the Chancellor.
- 10) Canon 948 states the separate Masses are to be applied for the intentions for which an offering, even if small, has been made and accepted.
- 11) A priest can only accept those Mass intentions which he can fulfill in a year’s time (c. 953).
- 12) The Bishop of the Diocese is bound to impose a penalty or penalties for any abuse of Mass Offerings. These penalties include suspension, interdict or even dismissal from the clerical state (cf. cc. 1383, 1336, §§2-4, *Pascite gregem Dei* revision to the *Code of Canon Law*, 2021).

B. Masses *Pro populo*

- 1) By virtue of his office, a pastor has an obligation to offer Mass for the people (*Missa pro populo*) entrusted to his care each Sunday and Holy Day of Obligation, on those days. If he is truly unable to do so, he is to apply it on those days through another priest or celebrate it himself on other days (c. 534, §1).
- 2) One who has the care of more than one parish is obligated to offer only one *Missa pro populo* for the entire people entrusted to him (c. 534, §2).
- 3) If the obligation has not been satisfied, the pastor who has not satisfied the obligation to offer the *Missa pro populo* is to apply as many Masses for his people as he has missed as soon as possible (c. 534, §3).
- 4) Mass Offerings are not received for the *Missa pro populo*.

C. Bination/Trination and Concelebration

- 1) A priest who celebrates Mass more than once on the same day can apply an intention for which an offering has been given to each Mass he offers.
- 2) A priest who concelebrates a second Mass on the same day cannot accept an offering for it under any title (cf. c. 951, §2).

D. Exceptional Days

- 1) All Souls’ Day Mass offerings are equally divided among priests assigned to a parish or who regularly offer weekday Masses at the parish. Priests are expected to celebrate Masses for the intentions of the donors during the month of November and not merely on All Souls’ Day.
- 2) On Christmas, a priest may keep offerings for three Masses celebrated.

E. Collective Intentions

The practice of taking more than one offering for a single Mass or collective or multiple intentions, while not the norm, is permitted with specific restrictions (cf. Congregation for Clergy, decree *Mos Iugiter*, 22 February 1991). The following norms apply:

- 1) The donors of the Mass offerings must be informed and agree to combine their offerings with others in a single Mass.
- 2) The time and place for the celebration are to be made public.
- 3) A priest may not celebrate Masses for collective intentions more than twice a week.
- 4) If the total amount of the offerings given for a collective intention exceeds the amount of the usual Mass Offering, that is, \$10.00, the priest may only keep for himself the usual offering of \$10.00.
- 5) The practice of collective or multiple intentions must not be used to increase the income of the individual priest. Excess is to be used as stated below.

F. Excess Mass Offerings Received

The Mass Offering belongs only to the celebrant of the Mass; the celebrant must receive the entire Mass Offering for any Mass celebrated, whether it is less than or in excess of the \$10.00 standard. However, a priest is to keep for himself the offering for only one Mass per day. With the necessity for many priests to offer more than one Mass on some days, it is almost inevitable that a priest will receive more than the \$10.00 he is allowed to retain for himself.

The *Code of Canon Law* indicates transferal of excess Mass Offerings received to the purpose prescribed by the ordinary, while allowing for some recompense by reason of an extrinsic title (cf. c. 951, §1). In this Diocese of Springfield, there is no particular charitable purpose prescribed by the Ordinary. Rather, because priests are to be charitable, it is entrusted to each priest as a matter of conscience and of justice, that any excess of \$10.00 per day is to be used for charitable purposes. It is never to be used to enrich the priest nor is an excess to be used to “fill-in” for days that no Mass Offering has been received.

G. Management of Mass Offerings

- 1) Ordinarily no more offerings for Masses should be accepted than can be satisfied within a year. (cf. c. 953)
- 2) It is the responsibility of the pastor to have a dedicated book in which are noted accurately the number of Masses to be celebrated, the intention, the offering given and their celebration (cf. c. 958). This book is to be examined each year by the Dean (Vicar Forane).
- 3) Mass Offerings are never paid in advance; they belong to the celebrant only after the requested Mass intention has been fulfilled.
- 4) Ecclesiastical law offers no entitlement to a stipend in any amount for the celebration of a Mass except that which was freely offered for the priest by the one requesting an intention. Under no circumstances is the reprehensible practice permitted whereby moneys from other sources are taken to supplement Mass Offerings or to make up for Mass intention requests that were not accompanied by a Mass Offering.

H. Accounting of Mass Offerings

Mass Offerings do not belong to the parish and should never be used as part of the parish income. Likewise, parish moneys must never be used to supplement Mass Offerings in any way.

Mass Offerings may be accounted in one of two ways:

1) *Option A: Dedicated Bank Account and Personal Management*

Mass Offerings may be kept in a dedicated bank account wherein no other moneys than Mass Offerings are deposited and withdrawn. This method keeps the money separate from the parish funds, increases privacy, reduces the possibility of errors of categorization. Some may find this easier to manage. An inconvenience of this method is that the priest is personally responsible for keeping his own register and reporting Mass Offerings as income on his personal Income Tax forms.

2) *Option B: Parish Account and Management*

Mass Offerings received may be managed as “dedicated funds” that the parish holds temporarily for restrictive purposes. For parishes that use the Intacct accounting system, they should use the established account for this purpose. While this system is more complex and mixes funds with the possible risk of incorrect categorization, this method may be easier for some because the amount of Mass Offerings paid during the tax year will be generated automatically on the Form W-2. Where the parish administers the Mass offerings for practical purposes, care should be taken that the actual amount of the offering that was given by the donors be conveyed to the priest who celebrates the Mass.

When using this option, a priest may decide to refuse some or all of the Mass offerings that have been received into the account and determine a charitable purpose for the money. For instance, he may choose to refuse amounts in excess of \$10.00, designating a particular charity or charities to receive excess before it is paid to him. Because the money did not enter the priest’s personal account, he is not taxed on it.

2. Stole Fees

The following applies in the Diocese of Springfield regarding Mass offerings and Stole Fees:

- 1) It is long-standing practice in this Diocese of Springfield that no money is accepted for parish celebrations of Baptism by the clergy assigned to that parish.
- 2) In this Diocese of Springfield, the maximum stole fee that may be retained by the priest who offers a funeral Mass or a wedding Mass is \$100.00. This amount is in addition to the \$25.00 maximum offering for the wedding or funeral (see 1, A, 6) under III. Regulation” above). That is to say, the maximum a priest is allowed to receive from the celebration of a wedding or funeral is \$125.00.
- 3) The Bishop of Springfield has not set an amount for the other various tasks performed by clergy for which a Stole Fee may be received.

3. Supply Payments

Pastors and Administrators are to be guided by the following schedule for Supply Payments for non-assigned priests. These guidelines are offered as a minimum and are in addition to the Mass Offering made by the donor if there is one.

- 1) The entire Mass Offering (if there is one) + \$50.00 for each weekday Mass celebrated;
- 2) The entire Mass Offering (if there is one) + \$75.00 for each weekend Mass celebrated;
- 3) \$25.00 for each session of Confessions.

When preparing Supply Payments, Pastors should consider all factors besetting the visiting priest, including transportation, hardship, weather conditions and additional activities expected of him at the given Masses.


4. Honoraria

At this time, the Bishop of Springfield does not suggest any particular amount to be given as an *honorarium* when a priest visits for a speaking engagement, parish mission, special event or the like. Nevertheless, the following considerations should be born in mind as a matter of goodness and justice:

- 1) The value of what the visitor brings to the parish or group to which he has been invited to address or direct;
- 2) The time and effort expended by the visitor in preparation for the event;
- 3) Time, distance, meals and related travel expenses and considerations;
- 4) Any hardship encountered by the visitor, and so forth.

From the Chancellor.

Approved in whole by the Most Rev. William D. Byrne, Bishop of Springfield,
28 October 2021, the feast of the Holy Apostles Simon and Jude.



Very Rev. John G. Lessard
Chancellor





Diocese of Springfield

Office of the Bishop

DECREE

The attached document entitled *Mass Offerings, Stole Fees, Supply Payments and Honoraria: Definitions, Taxation, Regulations and Accounting in the Diocese of Springfield*, approved in whole and in person by the Bishop of Springfield becomes particular law in force for this Diocese of Springfield on Saturday, 01 January 2022, the Solemnity of Mary, Mother of God.

All previous particular norms, instructions, permissions and customs in force prior to that date are abrogated.

ORDER

Everything declared in the attached document entitled *Mass Offerings, Stole Fees, Supply Payments and Honoraria: Definitions, Taxation, Regulations and Accounting in the Diocese of Springfield*, is to be observed in all its parts. Anything else to the contrary notwithstanding, even if worthy of particular mention.

It is so ordered.

Mass Offerings, Stole Fees, Supply Payments and Honoraria: Definitions, Taxation, Regulations and Accounting in the Diocese of Springfield, and this DECREE and ORDER are to be promulgated by publication on iObserve.org, the official news organ of the Diocese of Springfield, within two weeks of the date below.

It is so ordered.

Given at Springfield, on the 28th day of October in the year of our Lord 2021.



Most Rev. William D. Byrne, Bishop of Springfield



Very Rev. John G. Lessard, Chancellor

