

**CRITICAL INFORMATION FOR THE CALCULATION OF EXEMPTIONS FOR
2013 PARISH FAIR SHARE THAT RELATE TO CAPITAL COSTS AND LAY
STAFF COMPENSATION**

- This form is to be attached to your Statistical Return. Attach additional sheets if necessary.
- Please do not enter any amounts listed below on line 28A or deduct them from any income shown on your Statistical Return. **The Synod Office will subtract all exempted amounts from line 27.**
- Do not include costs related to new church structures and additional buildings for which income has been reported on line 24B.
- Please include only 50% of GST and in Ontario 18% of PST charged (i.e. net tax paid after rebate).

EXEMPT CAPITAL EXPENDITURES

DETAIL THE CAPITAL EXPENDITURES SPENT IN 2011 THAT WERE FOR:

1. Structure (e.g. foundations, walls, windows, floors, roofing)

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Services (e.g. HVAC, plumbing, electrical, fire protection) – SNOW REMOVAL, GRASS CUTTING ARE NOT ALLOWABLE

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

3. The site (e.g. roadways, parking lots, pedestrian access) - SNOW REMOVAL, GRASS CUTTING ARE NOT ALLOWABLE

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

4. Environmental initiatives

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

IMPORTANT: For the above four categories, do not include expenditures related to finishes, fixtures, furnishings (fixed or moveable) and landscaping. The total of the above lines must be at least 10% of net assessable income (NAI) for an exemption to be granted. NAI is the three-year average of net total income (reported income less all allowable deductions).

5. Capital projects related to health, safety and accessibility issues, e.g. ramps and lifts for the handicapped, removal of asbestos, audio systems for the aurally impaired, etc.

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

TOTAL FOR THE ABOVE FIVE CATEGORIES: \$ _____
(This will be included in line 33 of the Statistical Return)

Capital projects funded through GIFT Campaign donations. Since GIFT donations are not included in income for PFS calculations, then the capital projects specifically funded through GIFT income are not eligible for exemption either. However, please list such capital costs here:

<u>SUPPLIER/CONTRACTOR</u>	<u>INVOICED AMOUNT</u>	<u>EXPENDITURE DESCRIPTION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

EXEMPT COMPENSATION

List the compensation for lay staff (not clergy) who are engaged in ministry in the parish, but not including organists or music directors, administrative staff or custodial staff, regardless of job title.

<u>EMPLOYEE NAME</u>	<u>AMOUNT</u>	<u>POSITION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

TOTAL FOR THIS CATEGORY: \$ _____
(This will be included in line 30 of the Statistical Return)

_____	_____	_____
Incumbent	Churchwarden	Churchwarden