

PER DIEM CLERGY

1. PROCEDURE FOR PARISHES WITH PRIESTS IN TEMPORARY APPOINTMENTS

Once the number of days per week the priest is required to work has been decided between the parish personnel, the Territorial Archdeacon and the Executive Archdeacon, the arrangement must be reported by the Executive Archdeacon to the Accounting Department i.e. Bill Gilbert and Bev Skelton.

The Accounting Department will then pay the current per diem rate to the clergy on a biweekly basis for the regular agreed upon days, for the duration of the appointment.

Unless there is a permanent change to the agreed upon days worked, which change should be reported immediately by the Executive Archdeacon to the Accounting Department, any accumulated variances to the work schedule and hence adjustments to the priest's pay should be reported to the Accounting Department two weeks prior to the termination of the appointment. In this way, biweekly pays will remain constant during the course of the appointment, except for the final pay, this being more beneficial to all.

On being informed of the temporary appointment arrangement, the Accounting Department will adjust the parish's ECOPS assessment accordingly. For instance, if a priest is being paid for 2 days per week, the charge will reflect 40% of Base ECOPS, 3 days will be at 60%, etc.

The travel costs of the priest will be reimbursed based on the prorated transportation allowance as posted on the annual Clergy Stipendiary Scales and Allowances. So for a priest working two days a week, the formula for the transportation reimbursement for one week is $40\% \times \text{annual allowance} \div 52$. This amount will be paid through payroll at the same time as the per diems.

Where a priest is unable to work according to the prearranged schedule for any reason on the odd occasion, and is replaced by another priest, then the parish will simply pay the replacement priest directly, both the per diem rate plus the travel costs, for the day or days involved. The Payroll Department will not be involved in these instances, but obviously will be informed of the absences when the variances are reported two weeks prior to the final date of the appointment, as described above.

2. PROCEDURE FOR PARISHES WITH PRIESTS WHO SUPPLY MINISTRY ON AN IRREGULAR OR SPORADIC BASIS

These clergy are generally paid directly by the church for which the service(s) has been supplied. The rates paid are based on the "Supply Ministry" guidelines published each year on the Stipendiary Scales and Allowances document distributed to all parishes. There is a rate for one service, and another for more than one service. In both instances the appropriate travel reimbursement is made as well.

The fee for mid-week services with no sermon is negotiable with the parish.

In order to avoid CRA's stipulation that the travel of an employee from home to work which is reimbursed will be classified as a taxable benefit, there will be a deduction for the first 30 kms. each way i.e. 60 kms. for the round trip. In other words supply clergy receiving per diem remuneration will not receive travel reimbursement for driving from home to the parish (i.e. place of work) or parish to home, unless that distance from home is greater than 30 kms. However, parishes have discretion to pay extra mileage to cover unforeseen situations. Travel reimbursement over and above the total of 60 kms. will be paid per the published rate.