

## Clergy Upkeep and Remuneration: Provisions for Deacons

Clergy upkeep and financial support by a diocese (clergy incardinated into a religious institute are supported by the institute) is a right which clerics have in canon law. Their upkeep includes a cash component (sometimes called a stipend) and any living allowances, study allowances, health insurance or payments for medical purposes, perhaps a motor vehicle as well as motor vehicle insurance, maintenance and fuel, pension funds and sabbatical and holiday leave, if any of these are provided by a diocese. Although not routinely included in the calculation of total sustentation package, the house in which he lives (its nominal value could be estimated by comparisons with rental properties in the same area) and the payment of utilities bills by the parish are also forms of clergy upkeep. Not all dioceses in Australia provide the same elements in clergy sustentation or have the financial means to fully support their own clergy.<sup>i</sup>

Most diocesan clergy may only receive a very small cash stipend, perhaps only \$15,000. The total net package excluding the house and utilities may amount to many tens of thousands of dollars, perhaps as much as \$70-75,000.<sup>ii</sup> Australian taxation regulations regard clergy as 'religious practitioners' or 'servants of God' who receive a stipend and not a salary or wage in exchange for their labour, as an employee. This too is how the canons on the financial support of clergy interpret the matter. The financial support is not to be considered a wage for services provided or hours worked and in fact anything which would create the impression that clergy are employees is to be avoided.<sup>iii</sup>

All of the non-cash components of the package are provided as a non-reportable fringe benefit and this allows the diocese to provide these elements of the package at a much lower cost than if such elements had to be supplied to a lay person. Basically this means the diocese can support a cleric much more cheaply than it can support a lay person because they don't need to find so much actual cash to provide a decent level of support and they do not have many of the associated costs to an employer.

A number of requests have been received asking about the implications of this for deacons and also the rights of deacons and obligations of deacons in this matter. We provide some of the relevant reference to the Code of Canon Law (CIC) and the Directory for the Ministry and life of Permanent Deacons (Directory). After which we provide some commentary on the references.

### **Code of Canons**

Can. 266 §1. Through the reception of the diaconate, a person becomes a cleric and is incardinated in the particular church or personal prelatore for whose service he has been advanced.

*Commentary: The first point to note is that a deacon, transitional or permanent, like priests and bishops is a cleric. If he is a diocesan cleric he is incardinated into a specific diocese.*

*Throughout CIC the terms cleric and sacred minister are synonymous and applied to deacons, priests and bishops.*

Can. 281§1. Since clerics dedicate themselves to ecclesiastical ministry, they deserve remuneration which is consistent with their condition, taking into account the nature of their function and the conditions of places and times, and by which they can provide for the necessities of their life as well as for the equitable payment of those whose services they need.

§2. Provision must also be made so that they possess that social assistance which provides for their needs suitably if they suffer from illness, incapacity, or old age.

§3. Married deacons who devote themselves completely to ecclesiastical ministry deserve remuneration by which they are able to provide for the support of themselves and their families. Those who receive remuneration by reason of a civil profession which they exercise or have exercised, however, are to take care of the needs of themselves and their families from the income derived from it.

*Commentary: The Scriptures support the right of ministers to be supported by the Church (Luke 10:7, 1 Cor 10:14) In fact the support of the Church is essential if there are to be ministers in the Church who can devote themselves to the sacred ministry without being encumbered by the need to provide for themselves and their family.*

*The right to remuneration in the current code is a reflection of the bond of incardination and at a deeper level the status of a sacred minister.<sup>iv</sup> Therefore the basis is both sacramental and juridic. In the former code (1917) clergy remuneration was tied to office through a complex system of benefices. Now the emphasis is on his being dedicated to the sacred ministry.*

*Clergy need to have the necessities of life cared for, food, shelter etc and to have sufficient means to pay for those things which they must pay for. This is, in fact, a right all people have but in the case of clergy it is the church (diocese) which has the obligation to provide the support. Provision must be made for illness and old age too.*

*The provisions of 281 §1, §2 apply to all clergy as general principles of law.*

*281§3 is the first to mention married deacons. For the Latin Church married deacons may only be permanent deacons. The first two sections of c.218 apply and account must be taken of the particular condition, which is that they have a family.*

*This same section mentions a second condition and that is those ‘who devote themselves completely to ecclesiastical ministry’. This would be deacons who are completely or fully engaged in ecclesiastical ministry as a priest might be. The definition of ecclesiastical ministry is crucial here. A definition of ecclesiastical ministry may be deduced from the kinds of things we would imagine a priest might do in a diocese for which he would expect the support of the diocese. We know these include parish ministry, tribunal of the diocese of region, diocesan curia. Other ecclesiastical ministries would include any agency or ministry under the auspices of the diocese. A priest who was appointed to a Catholic welfare agency such as Centacare or to a Catholic school, or to a diocesan agency established for*

*evangelisation and faith formation, for example, would have the right to upkeep and remuneration from the diocese.*

*Since permanent deacons are clerics/sacred ministers with the same rights as all other clerics/sacred ministers we can deduce that the term ecclesiastical ministry when applied to them would encompass all those aspects listed above for a priest.*

*Some deacons who are married are **not** entitled to upkeep from the diocese. These fall into two groups. Married deacons who devote themselves primarily to a civil profession (work) and because of this they receive salary or wages to support themselves and their family. The second group are those who have retired and have sufficient income to support themselves and their family. Civil means not ecclesiastical, for example a bank, teacher in a government school, painter or judge, and any sphere of employment which is not an ecclesiastical organisation and for which remuneration is compensation for work done.*

*Some permanent deacons are single/celebrate men as we shall see the same general rule that applies to priests applies to them.*

### **The Directory**

Before we consider what the Directory has to say about the upkeep of deacons we need to keep in mind the status of the Directory when it interprets canon law. The joint introduction to the Norms and Directory states:

*The Directory for the Ministry and Life of Permanent Deacons, as in the case of the Directory on the Ministry and Life of Priests, has, together with its hortative character, **juridically binding force where its norms “recall disciplinary norms of the Code of Canon Law” or “determine with regard to the manner of applying universal laws of the Church, explicitate their doctrinal basis and inculcate or solicit their faithful observance”**.(1) In these specific cases, it is to be regarded as **a formal, general, executory Decree (cf. canon 32)**.<sup>v</sup>*

*Commentary: The Directory when it interprets the universal law binds those to whom the law is directed with the obligation to put into effect the interpretation.*

### **Sacred Minister**

1. The origin of the diaconate is the consecration and mission of Christ, in which the deacon is called to share. Through the imposition of hands and the prayer of consecration, he is constituted a sacred minister and a member of the hierarchy. This condition determines his theological and juridical status in the Church.<sup>vi</sup>

*Commentary: Apart from reinforcing the idea that a deacon is a sacred minister along with the priest and bishop the section provides an important interpretative rule with regard to deacons and the law. Essentially this rule is that when any doubt arises concerning the rights and obligations of a deacon substitute priest or bishop and see if you come up with the same result. All specific differences between the deacon and other sacred ministers is summarised*

*in CIC 288 which lists all the derogations in law for deacons from the law applying to clerics in general.*

### ***Incardination***

2. Incardination is a juridical bond. It has ecclesiological and spiritual significance in as much as it expresses the ministerial dedication of the deacon to the Church.

*Commentary: This section elaborates on the meaning and significance of incardination which goes well beyond an administrative provision.*

7. The Diaconate brings with it a series of rights and duties as foreseen by canons 273-283 of the *Code of Canon Law* with regard to clerics in general and deacons in particular.

*Commentary: Can 281 regarding upkeep is among the canons which outline the rights and obligations of deacons.*

15. Deacons who are professionally employed are required to provide for their own upkeep from the ensuing emoluments.

*Commentary: This section offers some further clarification of can 281§3. Inclusion of the word employed, a term not to be used for clerics in ecclesiastical ministry, make it clearer that the work intended is that such as any lay person might ordinarily be employed in outside an ecclesiastical setting.*

It is entirely legitimate that those who devote themselves fully to the service of God in the discharge of ecclesiastical office, be equitably remunerated, since “the labourer is deserving of his wage” and the Lord has disposed that those who proclaim the Gospel should live by the Gospel (cf. *Lk* 10:7, *1 Cor* 9:14). This does not however exclude the possibility that a cleric might wish to renounce this right, as the Apostle himself did (*1 Cor* 9:12), and otherwise make provision for himself.

*Commentary: Section 15 reverses the order of can 281§3 by considering the secular employed deacon first and the deacon in ecclesiastical ministry second. Although the section introduces the word ‘office’ instead of ministry (‘ministerio’) the endnote refers back to the canon. The text of CIC should have precedence in weighing up the significance of the choice or terminology and the broader use of the term ‘office’ throughout the Directory suggests the definition of ecclesiastical ministry as deduced above also applies here.*

*The section goes on to note that a cleric (priest, bishop and deacon) might choose to renounce the right to the support of the church. Diocesan clergy do not take a vow of poverty and they may have sources of income from inheritances or a family business and other sources from which they can provide for themselves. Note this section does not give the right to the diocese to deny the cleric his rights or in any way apply pressure to make him renounce the right. That is, there is not a category called non-stipendiary clergy (the term is meant to include all upkeep) in the Catholic Church there are only clergy who may freely renounce the right to such upkeep.*

*This section suggests that the practice of some dioceses which require men seeking to enter the deacon formation program or deacons being incardinated into the diocese from another*

*to sign an agreement that they will be non-stipendiary as a condition of being accepted into the formation program or incardinated may be invalid and hence any agreement null and void. Since all clerics have the same rights in the matter of remuneration (apart from deacons who are in secular work) we can know for certain that this cannot be a requirement that we would place on a man seeking to enter presbyteral formation or a priest being incardinated from another diocese where he was excardinated and therefore cannot be a requirement for deacons. We refer to CIC again:*

Can. 231 §2. Without prejudice to the prescript of can. 230, §1 and with the prescripts of civil law having been observed, lay persons have the right to decent remuneration appropriate to their condition so that they are able to provide decently for their own needs and those of their family. They also have a right for their social provision, social security, and health benefits to be duly provided.

*Commentary: Further to this point above is the requirement of c. 231§2 which provides for the right of lay people working in the Church to have decent remuneration and social security and health care. It would hardly seem possible that any decision to deprive deacons of adequate remuneration could be possible or just, in the face of canonical requirements for clergy and also now the laity.*

It is not easy to draw up general norms concerning the upkeep of deacons which are binding in all circumstances, given the great diversity of situations in which deacons work, in various particular Churches and countries. In this matter, due attention must also be given to possible stipulations made in agreements between the Holy See or Episcopal Conferences and governments. In such circumstances, particular law should determine appropriately in the matter.

*Commentary: Number 15 goes on to repeat the parameters for determining clergy remuneration in c.281§1, that is, taking into account the nature of the office/ministry and the conditions of the time and place. The nature of the office may include for example, whether a priest is an associate pastor, a hospital or university chaplain or a parish priest or if a deacon has a primarily parish orientation or a diocesan ministry. The conditions of the time and place may vary greatly within the scope of the universal church. A cleric in Africa may have a lower cost of living than a cleric in the USA or Australia and such conditions may change over time.*

*It is important to remember that in n.15 the difficulty of formulating general norms refers to the impracticality of the universal law proposing norms for clergy remuneration for priests and permanent deacons and bishops which could apply equally in Vietnam and Germany and Australia or Chile. The times and conditions of each place vary too much. For this reason each diocese, aware of its situation provides concrete norms.*

*In some countries (not Australia) governments do in fact have agreements either between the Holy See or with the episcopal conference for the upkeep of clergy. In some countries (e.g. Germany) the government collects a tax and pays the remuneration of all clergy.*

16. Since clerics dedicate themselves in an active and concrete way to the ecclesiastical ministry, they have a right to sustenance which includes “a remuneration that befits their condition” and to social security.

*Commentary: Number 16 repeats the content of c.281 §1-2.*

With regard to married deacons the *Code of Canon Law* provides that: “married deacons who dedicate themselves full-time to the ecclesiastical ministry deserve remuneration sufficient to provide for themselves and their families. Those, however, who receive remuneration by reason of a secular profession which they exercise or have exercised are to see to their own and to their families' needs from that income”.(71) In prescribing “adequate” remuneration, parameters of evaluation are also: personal condition, the nature of the office exercised, circumstances of time and place, material needs of the minister (including those of the families of married deacons), just recompense of those in his service — the same general criteria, in fact, which apply to all clerics.

*Commentary: This section of number 16 elaborates on c.281§3. The Directory renders ‘plene ministerio ecclesiastico’ as full-time to the ecclesiastical ministry. The choice of full-time indicates a married deacon whose only ministry is within the church. In outlining the parameters for adequate remuneration c.281 is repeated and to remove any doubt, confirms that the criteria are the same for all clergy. Extrapolating from this any married priests in the Latin Church would also be able to apply the same criteria.*

*Some episcopal conferences or diocesan guidelines on the diaconate suggest that a deacon in ‘full-time ecclesiastical ministry’ would receive the equivalent remuneration as a lay person in a similar position. While this is a laudable attempt to translate the requirements for fulfilling the obligations of c.281 and the Directory n.16 there may be some problems with this approach. Lay people working in the diocese are employees and are compensated for worked performed and this may be measured in quantity or quality and clerics are not employees of the diocese and these criteria do not apply. Secondly the comparison is in the wrong direction, deacons should be compared with other sacred ministers and not laity. The canons in no way indicate that such a cleric-lay comparison should be the basis for clergy remuneration. It does not seem prudent or theological justifiable to set the deacon and lay ecclesial employee in some kind of opposition through such comparisons.*

In order to provide for the sustenance of clerics ministering in dioceses, every particular Church is obliged to constitute a special fund which “collects offerings and temporal goods for the support of the clergy”.

Social security for clerics is to be provided by another fund, unless other provision has been made.

*Commentary: Number 16 refers to the obligation of each diocese to have a fund for the purpose of support of the clergy. Clearly the deacon who is to be remunerated will have a right of support from this fund and any social security or health schemes in the diocese.*

*The obligation is a prudential requirement. Funds need to be available for meeting the upkeep of clergy. Apart from a clergy sustentation fund (sometimes perhaps incorrectly called priests sustentation fund) a diocese may have other financial resources to allocate to the upkeep of clergy such as funds allocated to a diocesan agency for its annual operation. There is no prohibition on using some of the budget to provide for the upkeep of clergy whose ministry is in the agency.*

17. Celibate deacons who minister full-time in a diocese, have a right to be remunerated according to the general principle of law should they have no other source of income.

*Commentary: The law of celibacy applies to all single deacons and those celibate deacons who minister full time in a diocese are treated as all other celibate clergy in the diocese. Notice too that the broader term ministry (ministerium ecclesiastico) is used and not office.*

18. Married deacons who minister full-time and who do not receive income from any other source are to be remunerated, in accordance with the aforementioned general principle, so that they may be able to provide for themselves and for their families.

*Commentary: A repetition of c. 281§3.*

19. Married deacons who minister full-time or part-time and who receive income from a secular profession which they exercise or have exercised are obliged to provide for themselves and for their families from such income.

*Commentary: Number 19 introduces part-time (tempus ministerio ecclesiastico) into the considerations on remuneration. The same principle stated in c.281§3 about those who have income from a secular/civil profession applies to those who are in part-time ecclesiastical ministry and part-time secular/civil employment. This section concerns a married deacon who may for example have three days civil employment, earning sufficient for himself and his family, and is available for four days ecclesiastical ministry which he exercises in the diocese. Because he earns sufficient for his needs the diocese is not obliged to provide for him.*

*An important element to note is that this condition is only fulfilled by the deacon's capacity to support his family. Nothing can be inferred, as some diocesan guidelines for deacons suggest, that deacons without any other source of income who minister part time, that is for a limited number of days, are not remunerated according to the general principles which apply to all clergy. Nor are they remunerated pro-rata of a similar lay ministry. To suggest so is to contradict the interpretation of the canon as given by the Pontifical Council for Interpretation of Legislative texts cited earlier. Sacred ministry is not described in terms of hours worked and so pro-rata is irrelevant.*

20. It is for particular law to provide opportune norms in the complex matter of reimbursing expenses, including, for example, that those entities and parishes which benefit from the ministry of a deacon have an obligation to reimburse him those expenses incurred in the exercise of his ministry.

*Commentary: Number 20 concerns reimbursement of the expenses incurred by a deacon in the course of the exercise of his ministry. This is not to be confused with the upkeep of deacons for which the universal law applies. The diocesan bishop, in consultation with the clergy, needs to develop these norms which become part of particular law of the diocese. One example is provided of the kinds of norms a bishop needs to develop concerning the obligation of the parish or agency to reimburse these expenses.*

*The provisions for reimbursement apply to all deacons.*

Particular law may also determine the obligations devolving on the diocese when a deacon, through no fault of his own, becomes unemployed. Likewise, it will be opportune to define the extent of diocesan liability with regard to the widows and orphans of deceased deacons. Where possible, deacons, before ordination, should subscribe to a mutual assurance (insurance) policy which affords cover for these eventualities.

*Commentary: Number 20 suggests that the diocese may have obligations, under the general principle of the obligation for the upkeep of the clergy, for the upkeep of deacons who become unemployed, that is lose their civil employment. The obligation of the local church to its clergy does not cease when they retire from active ministry or become incapacitated and by extension when they lose the capacity to support themselves and their family.*

*Particular law needs to define the extent of liability for widows and children of deceased deacons (clergy in general). It would not seem possible, in terms of justice that no ongoing relationship of care exists, but prudential limits might have to be established such as some financial support for children up to age 18 when all other sources of family income are taken into consideration, or the waiving of school fees for children in Catholic schools.*

*The phrase, 'where possible' can only refer to deacons who have a source of civil or secular income from which to provide for such insurance.*

A number of indications are made in the Directory to underscore the reality of the theological and juridic status of the deacon as a sacred minister and to avoid anything which might suggest he is an employee or volunteer. Three of these sections are considered below.

11. Associations too which, under the guise of representation, organize deacons into a form of *trade(s) unions or pressure groups*, thus reducing the sacred ministry to a secular profession or trade, are completely irreconcilable with the clerical state. The same is true of any form of association which would prejudice the direct and immediate relationship between every deacon and his bishop.

*Commentary: Number 11 deals with the right of deacons to form associations, with the approval of their bishop, for their mutual support and to assist them in their ministry. It is instructive that the Directory expressly warns against 'reducing the sacred ministry to a secular profession or trade.' Such reductionism is 'completely irreconcilable with the clerical state.' Although the immediate context is associations the clear warning is of doing things which create an impression or indeed make the sacred ministry (diaconal, presbyteral or episcopal) an employee-employer relationship with the diocese.*

*There are a number of indica which signify an employee-employee relationship such as a contract which states hours of work or minimum tasks to be performed, which indicated lay supervision with the right of dismissal of the cleric by the supervisor and other provisions for the termination of employment or limited terms of employment. Even the denial of access to the conditions afforded to clerics by universal or particular law such as access to annual retreat leave or sabbatical leave could indicate that these restrictions are intended to create the impression or reality of an employed relationship. If a diocese were to insist that a deacon whose ministry was in a parish or agency of the diocese was in secular employment and his employment there could be terminated etc this would be inimical to the clerical state. When uncertainty exist simply substitute priest for deacon test that against the law.*

*A second and vital aspect is that the direct relationship between the bishop and the deacon (priest) should not be prejudiced. A priest or deacon in a parish or agency is a sacred minister appointed to that task by the bishop, who alone has the right to assign him to another ministry and who can only dismiss a cleric from the ministry following due process.*

*Guidelines for deacons produced by episcopal conferences or diocese that suggest a deacon may apply for positions in the diocese in a competitive process along with lay people and then be 'employed' under the same conditions as apply to a lay person may have to be reviewed in the light of this. To make deacons find their own ministry placement and then to be appointed by a parish priest or lay person seems to reduce the ministry to a secular profession. They are being treated like employees of the diocese. Once again the test can be made by substituting priest. Can a priest apply for the position of pastoral associate for 20 hours a week at the local parish or as sacramental coordinator in another parish for 10 hours per week and what if he is unsuccessful in his application or if successful does he just walk away from his current parish appointment?*

39. The three contexts of the diaconal ministry, depending on circumstances, may absorb, to varying degrees, a large proportion of every deacon's activity. Together, however, they represent a unity in service at the level of divine Revelation: the ministry of the word leads to ministry at the altar, which in turn prompts the transformation of life by the liturgy, resulting in charity. "If we consider the deep spiritual nature of this diaconia, then we shall better appreciate the inter-relationship between the three areas of ministry traditionally associated with the diaconate, that is, the ministry of the word, the ministry of the altar and the ministry of charity. Depending on the circumstances, one or other of these may take on special importance in the individual work of a deacon, but these three ministries are inseparably joined in God's plan for redemption".

*Commentary: Number 39 is significant for the present commentary on upkeep of clergy because it reinforces the unity and indivisibility of the three aspects of diaconal ministry, reinforces his status as sacred minister and suggests varieties of patterns for the expression of these three aspects. As with priests, so it is with deacons, one or more of these aspects of ministry may predominate. A priest who is a parish priest expresses his sacred ministry differently from that of the priest who is say a director of a welfare agency, a chaplain in a school, university or hospital and different again from one who is full time in the diocesan curia.*

40. It is for the bishops alone, since they rule and have charge of the particular Churches "as Vicars and legates of Christ", to confer ecclesiastical office on each deacon according to the norm of law. In conferring such office, careful attention should be given to both the pastoral needs and the personal, family (in the case of married deacons), and professional situation of permanent deacons.

*Commentary: Number 40 has several points germane to the present issue. The first is that it is the bishop alone who may confer ecclesiastical office on each deacon. As we have seen ecclesiastical office and ecclesiastical ministry are synonymous. Therefore a lay person such as the manager of an agency or a priest could not appoint a deacon to an ecclesiastical ministry as defined above.*

*One of the criteria for conferring of ecclesiastical office is the professional situation of the permanent deacon. If a deacon is fully engaged in secular work his availability for*

*ecclesiastical appointment is diminished unless he is prepared to accept and appointment which allows him to reduce his professional commitments or resign from these to take up an appointment. Deacons already in ecclesial ministry are obliged to accept an appointment provided the other conditions in n.40 are satisfied. Deacons in secular employment require appointment from a bishop to any parish, agency or ecclesiastical program in which they will minister.*

In every case it is important, however, that deacons fully exercise their ministry, in preaching, in the liturgy and in charity to the extent that circumstances permit. They should not be relegated to marginal duties, be made merely to act as substitutes, nor discharge duties normally entrusted to non-ordained members of the faithful. Only in this way will the true identity of permanent deacons as ministers of Christ become apparent and the impression avoided that deacons are simply lay people particularly involved in the life of the Church.

*Commentary: This section continues to elaborate on appointment processes and establishes other criteria with which to evaluate diaconal appointments. Diaconal appointments should:*

- 1. Allow expression of all three aspects of diaconal ministry,*
- 2. Not be marginal duties, but meaningful roles*
- 3. Not substitution for or only filling gaps in presbyteral or lay ministry*
- 4. Not tasks normally assigned to lay people.*

*All the criteria for diaconal appointments require some careful discernment. Having a deacon as grounds and maintenance man at a school or the office secretary or the pastoral associate would not seem to be appropriate. A deacon ministering as an assistant in a large parish with perhaps only one priest is not a pastoral associate, if that term designates a lay ministry in the diocese; he is simply a deacon just as an associate pastor (curate) is simply a priest.*

*A rule of thumb that can be applied in the appointment of deacons is does this appointment, the way he is referred to and remunerated is to ask; Does this appointment make apparent that a deacon (priest) is an ordained minister of Christ? If his (or a priest's) theological status as a sacred minister is obscured, minimised or denied, then the appointment needs to be reevaluated.*

For the good of the deacon and to prevent improvisation, ordination should be accompanied by a clear investiture of pastoral responsibility.

*Commentary: The time of ordination is when an appointment is made and this implies a process of discernment with the deacon concerning his gifts, skills, formation and the pastoral needs of the diocese and own hopes for his ministry, before ordination. This requires taking into account his availability, professional commitments if any and family if any.*

**Some general observations about the upkeep and remuneration of deacons:**

1. The Code of Canon Law and the Directory indicate that deacons have the same rights as priests and bishops.
2. The local church (diocese) is obliged to provide for the upkeep of clergy including all deacons whose only source of income is the ecclesiastical ministry.
3. Deacons with civil employment provide for themselves and their family from the income generated from this employment.
4. Ecclesiastical ministry of a cleric encompasses any ministry within a parish or agency of the diocese or any ministry which is for the care of a particular group or for the promotion of a particular pastoral strategy in the diocese.
5. Civil employment is any work in a non-ecclesial setting, such as in a bank, public service or a factory or any other place where he is paid a wage or salary in return for the work he does.
6. Particular laws regarding upkeep, insurance and social security etc which apply to priests in a diocese apply to deacons fully dedicated to ecclesiastical ministry.
7. Sacred ministers, ministering in the Church or for the Church, are not employees of the diocese.
8. Comparisons between lay employees in the Church and sacred ministers, is not appropriate for the purpose of determining remuneration or any other condition related to the sacred ministry.
9. There is no category of non-stipendiary minister but ministers (deacons, priests and bishops) may freely choose to forgo the support of the diocese if they have sufficient income for themselves from other sources.
10. Clerics are less costly to provide for than lay employees because there are less associated employment costs and they can be provided for by a combination of cash accommodation, payment of utilities, provision of health benefits, school fee assistance etc all of which are non-reportable fringe benefits, as a 'religious practitioner' in the taxation regulations. Therefore adequate net remuneration can be provided at a lower gross cost to the local church.

<sup>i</sup> Some remote dioceses may have insufficient sources of income to provide for their own clergy and generally those dioceses which are better off and some mission societies provide with some financial assistance.

<sup>ii</sup> This is an estimate of the net amount and because most income is in the form of non-reportable fringe benefits the actual gross salary equivalent a lay person might need to earn to make that may be in the range of \$120-130,000. This means that most clergy would be high income earners if all they received was in the form of cash.

<sup>iii</sup> Pontifical Council for Interpretation of Legislative Texts, decree of conformity of 29.04.2000 (Comm 32 [2000] 162-167. “the remuneration of which c. 281 speaks cannot be considered to be a stipend, that is, it is not a considered compensation for work performed, agreed upon and measured either in relation to either quantity or quality of the service rendered.”

<sup>iv</sup> Code of canon law annotated. (2004) Editors: Ernest Caparros, Michel Thériault, Jean Thorn, Hélène Aubé, Instituto Martín de Azpilcueta, Universidad de Navarra. Instituto de Derecho Canónico, Saint Paul University (Ottawa, Ont.). Faculty of Canon Law. p230

<sup>v</sup> All bold emphasis is ours and the italics original.