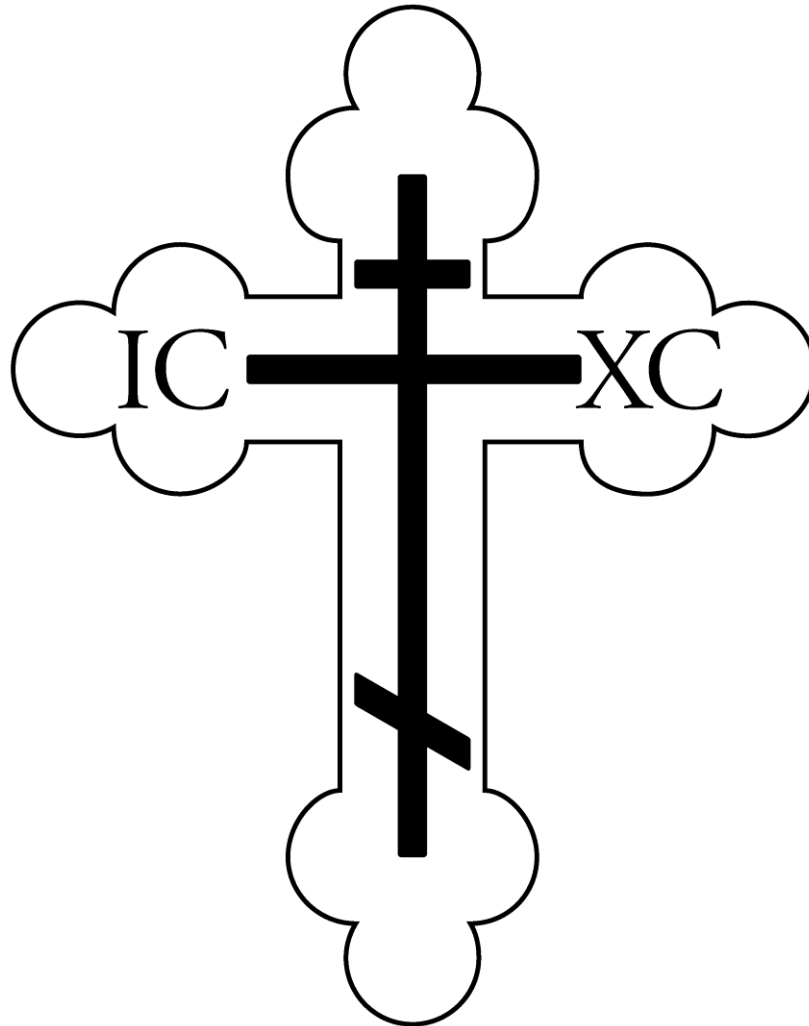


GUIDELINES FOR PARISH COUNCIL MEMBERS

**DIOCESE OF NEW YORK AND NEW JERSEY
ORTHODOX CHURCH IN AMERICA**



*Archpastoral Guidelines
Approved with the blessing of
His Eminence, the Most Reverend MICHAEL, Archbishop of New York
in consultation with
the Council of Presbyters of the Diocese of New York and New Jersey*

Issued November 1, 2016

GUIDELINES FOR PARISH COUNCIL MEMBERS FOR THE DIOCESE OF NEW YORK AND NEW JERSEY

Preamble

Our Lord and Savior Jesus Christ has established His Church, and has called it to good governance so that all things may be done for the greater glory of God through the humble service of His devoted flock. For “God is not the author of confusion, but of peace, as in all churches of the saints...Let all things be done decently and in order.”¹ As clearly stated in the Statute of the Orthodox Church in America (hereinafter “the Statute”) XII.1.a, “the parish is a local Orthodox Eucharistic community canonically established by and subject to the authority of the Diocesan Bishop.”² The Archpastor of every parish is the Diocesan Bishop, who “is the spiritual leader of all parishes within his Diocese.”³ Under the authority of the Diocesan Bishop, the “Parish Priest, also referred to as rector or priest-in-charge...serves as the spiritual father and teacher of that portion of the flock of Christ entrusted to him, the first among the parish clergy, and presides over liturgical worship in accordance with the tradition and the norms of the Church...[b]y virtue of the authority delegated to him at his appointment by the Diocesan Bishop.”⁴

The Parish Council is established to assist the Parish Priest in the administration of the Parish in such areas as are determined to be within its competency by the Statute of the Orthodox Church in America, the By-Laws of the Diocese of New York and New Jersey (hereinafter “the By-Laws”), and the local Parish By-Laws. The current document is written to guide and aid members of the Parish Councils in the fulfillment of their duties.

Definition of Parish Council

In the parishes of the Orthodox Church in America (hereinafter “the OCA”) and the Diocese of New York and New Jersey (hereinafter “the Diocese”), the “Parish Council is the executive body that assists the Parish Priest in administration of the parish and normally meets under his presidency [though he may appoint someone else to preside in his stead]. The Parish Council is comprised of the Parish Priest, ex officio⁵ [as a voting member] and members elected by the Parish Assembly and any ex officio and appointed members as may be provided for by Diocesan or Parish Bylaws. The Parish Council seeks to foster the spiritual and material welfare of the parish.”⁶

The spiritual aspect of the Parish Council must be emphasized, while retaining a proper hierarchical understanding of the administration of the Church. The Parish Council is a consultative body to the Parish Priest, with certain competencies delegated to it. The Parish Council officially undertakes its duties with the blessing of the Diocesan Bishop and after being duly installed by the Parish Priest.

¹ 1 Corinthians 14.33, 40.

² The Statute of the Orthodox Church in America XII.1.a.

³ Statute XII.2.a.

⁴ Statute XII.2.a-b.

⁵ By virtue of one's position, office or status.

⁶ Statute XII.8.a.

St. Paul writes that “God composed the body, having given greater honor to that part which lacks it, that there should be no schism in the body, but that the members should have the same care for one another. And if one member suffers, all the members suffer with it; or if one member is honored, all the members rejoice with it. Now you are the body of Christ, and members individually.”⁷ The role of the Parish Council is to support the Parish Priest in the sacramental and outreach ministries of the Church. Out of love for God and one another and for the benefit of the parish community, with prayer as its foundation, the Parish Council serves sacrificially according to its ability. At all times, the Parish Council must work openly with faith, hope and trust in God.

The Structures of Church Governance

There are several other structures of Church governance about which Parish Council members should be knowledgeable, as well as the proper subordinate relationships among those structures. In keeping with Orthodox ecclesiology, the Apostolic Tradition, and the Sacred Canons, as well as the Statute of the Orthodox Church in America, the ultimate authority within our Church resides in the Holy Synod of Bishops of the Orthodox Church in America. Convened by the Holy Synod of Bishops of the Orthodox Church in America, the All-American Council is the highest legislative authority, and the “Metropolitan Council is the permanent executive body of the Church administration which exists for the purpose of implementing the decisions of the All-American Council.”⁸

The Diocese is canonically established by the Holy Synod of Bishops and is subject to the authority of the Diocesan Bishop. The Diocesan Bishop convenes the Diocesan Assembly, which “is the highest legislative and administrative authority within the Diocese, and assists the Diocesan Bishop in its governance.”⁹ In executing the decisions of the Diocesan Assembly, the “Diocesan Council, normally meeting under the presidency of the Diocesan Bishop, is the permanent executive body of the Diocesan Administration.”¹⁰

Election

Members of the Parish Council are elected at the Annual Meeting of the Parish “to assist the Rector in the administration of the parish and to execute the decisions of the parish meeting. The Parish Council shall consist of as many officers and members as provided for in the Parish By-Laws, in compliance with the Statute of The Orthodox Church in America and the Diocesan By-Laws.”¹¹ Extraordinary means of filling vacancies on the Parish Council will be provided for in the Parish By-Laws or by direction of the Diocesan Bishop.

Eligibility

Only voting members of the Parish are eligible for election to the Parish Council. A person eligible for voting membership is defined by the Diocesan By-Laws as a parishioner who is “at least 18 years of age, who receives the Sacrament of Confession at least once a year in his home parish or, with the permission of the parish Rector, elsewhere; who receives Holy Communion at least once a year in his

⁷ 1 Corinthians 12.24b-27.

⁸ Statute V.1.

⁹ Statute IX.1.

¹⁰ Statute X.1.

¹¹ By-Laws of the Diocese of New York and New Jersey VI.8.

home parish; has belonged to the parish for a period as may be fixed by the parish; and regularly fulfills such financial obligations as may be established by the All-American Councils, Diocesan Assemblies, and parish.”¹²

Parishioners are often nominated as candidates for the Parish Council because of their education, business experience or legal background. The best Parish Council members are not necessarily those who are business-oriented, but rather, those who are Christ-centered and Church-oriented. To be a Parish Council candidate, one must be active in the worship and sacramental life of the Church and obedient to the teachings of the Orthodox Christian Faith.

Roles and Responsibilities of the Parish Council Members

While the roles and responsibilities of the Parish Council members are clearly defined by the Statute, Diocesan By-Laws and Parish By-Laws, their service is borne out of love for Christ and obedience to the teachings of the Orthodox Christian Faith. Additionally, the privilege of serving on the Parish Council is not a right nor is it a reward for some other accomplishment. A member of the Parish Council is entrusted with leadership within the local parish community by virtue of exemplary personal piety, cultivation of spiritual gifts, and the desire to worship Jesus Christ in His Church.

In their service, Parish Council members should strive:

- to assist the Parish Priest who is the spiritual father and leader of the parish;
- to be knowledgeable about the Orthodox Faith;
- to follow the teachings of the Orthodox Church;
- to be knowledgeable of and obedient to the Statute of the Orthodox Church in America; By-Laws of the Diocese of New York and New Jersey; Parish By-Laws; Guidelines for Clergy Compiled under the Guidance of the Holy Synod of the Orthodox Church in America; Diocesan Liturgical Guidelines; the Policies, Standards, And Procedures Of The Orthodox Church In America On Sexual Misconduct; and Parish Handbook (if one exists);
- to be good stewards and caretakers of God’s church and God’s property;
- to maintain exemplary attendance at the Divine Services celebrated in the parish;
- to be committed to the evangelizing mission of the Church;
- to be committed to personal spiritual formation through prayer, study and the ascetic discipline of the Church;
- to be committed to the building up of the Parish under the guidance and obedience to the Parish Priest, “so that always and everywhere there may be unity, mutual trust, cooperation, and love.”¹³

Evangelism and Openness to Visitors

It is the specific and special mission of the Orthodox Church to spread the Gospel and bring all people to the saving knowledge of Jesus Christ. It is the mission of all Orthodox Christians to spread the Gospel and invite our families, neighbors and acquaintances to “come and see” how this Gospel is lived out with joy and gladness in Orthodox parish life. Because all human beings are God’s children, made in His image and likeness, our parishes must be open and welcoming to all guests as potential members of our parish and of the Orthodox Church. We should treat guests as family and not as strangers, making them feel

¹² By-Laws VI.5.

¹³ By-Laws VI.4.

welcome and cared for. If the parish does not have official greeters, then the members of the Parish Council should make it their responsibility to seek out and welcome all visitors with love, warmth, friendliness and a smile. Offer them a visitor's card, invite them to Coffee Hour, and above all, thank them for visiting and invite them to come back!

Parish and Public Outreach and Service

The Parish Council should promote parish growth through service outside of the parish. The most effective form of evangelism and missionary work in the Early Church was the love and service demonstrated by Christians to those in need (the poor, sick, imprisoned, homeless, orphaned, etc.), both parishioner and non-parishioner, both Orthodox and non-Orthodox alike. The Parish Council facilitates the organization of and supports activities that extend Christian commitment to parishioners as well as to the surrounding neighborhood and community.

Areas of Required Familiarity

While the Orthodox Church is governed by Holy Tradition (the Holy Scriptures, the Holy Fathers, the Sacred Canons, and other sources), the good governance of the parish, as effected by the members of the Parish Council in their delegated competencies, is done through working in obedience to the order of the Church and its governing documents. Therefore, a member of the Parish Council ought to be familiar with the following documents.

The Statute of the Orthodox Church in America

The Statute of the Orthodox Church in America is a valuable document for the Parish Council member. The Diocese of New York and New Jersey, while maintaining within itself the fullness of the Body of Christ, complete catholicity, and all that is necessary to be the Church, is an integral part of the OCA "consisting of the geographical territory defined by the Holy Synod of Bishops of The Orthodox Church in America."¹⁴ It is by being a part of the OCA that the Diocese, through its Diocesan Bishop, relates to worldwide Orthodox Christianity. "The Orthodox Church in America, as a *local autocephalous* Orthodox Church, belongs to the worldwide communion of Orthodox Churches."¹⁵ Of particular interest to the Parish Council member are Article VII on The Diocese and Article XII on The Parish. All Diocesan and relevant Parish By-Laws must be in conformity to the Statute of the Orthodox Church in America.

Diocesan By-Laws

The Diocesan By-Laws provide for the governance of the Diocese of New York and New Jersey. While the Parish Council member should be familiar with the entire document, Article VI specifically defines the Parish, its administration and relationship to the Diocese. The Diocesan By-Laws can be obtained from the Diocesan Website at nynjoca.org/publications.html.

Parish By-Laws

Parish By-Laws are integral to the governance of a Parish in its constitution as a not-for-profit organization. The relationship to the Diocese is delineated in the By-Laws, as well as the appropriate authority and competencies of the Parish Priest and other Parish Council members. The descriptions of the responsibilities and term limits of the Parish Council members in general,

¹⁴ By-Laws I.

¹⁵ Statute Preamble, emphasis added.

and of the officers of the body in particular, are contained in the Parish By-Laws. The By-Laws should be obtained from the Parish Council Secretary as well as in other places of the Parish office where such documents are maintained. This document is public and should be available.

Policies, Standards, and Procedures of the Orthodox Church in America on Sexual Misconduct

Parish Council members are required to be familiar with the Policies, Standards and Procedures of the Orthodox Church in America on Sexual Misconduct (hereinafter “PSPs”). Because of the seriousness and pastoral gravity of sexual misconduct within the Church, no abuse is tolerated on any level. It is the belief of the Diocese in particular and the OCA in general that “the Church should educate Clergy, Lay Persons, and the Church community about prevention of Sexual Misconduct. [The PSPs] will utilize advance screening and review procedures to reduce the risk of Sexual Misconduct, and to maintain a safe environment for minors.”¹⁶

The comprehensive policies, standards and procedures aim “to prevent, to the extent possible, sexual misconduct by Clergy, Lay Workers and Lay Persons; to provide an effective means to review and evaluate, thoroughly, fairly and impartially, allegations of Sexual Misconduct; to result in appropriate discipline where allegations are substantiated; to protect, to the extent possible, children and adults from those persons known to have committed acts of Sexual Misconduct; to provide pastoral care and healing to Victims of Sexual Misconduct and to parishes, to protect the reputation of Clergy and/or Lay Workers or Lay Persons who were subjected to inaccurate or false allegations; and to ensure that the Church takes necessary steps to discharge its responsibilities.”¹⁷

The document can be viewed under the Policies section at the Diocesan Website, http://www.nynjoca.org/misconduct_policy.html. As this is an extensive document, the Abbreviated PSPs for Parish Use is also very helpful and located at <https://oca.org/PDF/sexual-misconduct/2015-08-abbreviated-bsp.pdf>.

In compliance with these policies, standards and procedures, each parish is mandated to complete the Annual Parish Compliance Report at the end of each calendar year. This documents the parish’s compliance with the requirements set forth in the PSPs. This form can also be viewed under the Policies section at <http://oca.org/about/documents>.

The proper procedure for handling sexual misconduct allegations is established in the PSPs Sections 8.01-8.05 where the process is carefully delineated.

Background Checks

The Guidelines on Background Checks of the Holy Synod, the companion document to the PSPs, addresses selection of parish workers: “To ensure adequate legal safeguards, every parish must implement an effective screening program for all church workers. Please remember that parishes face the same legal vulnerabilities using volunteer workers as they do using paid employees.”¹⁸ According to the document, Parish Council members and nominees “are not required [but are encouraged] to undergo a full background check, however, they must be checked on the free National Sex Offender Registry.”¹⁹

¹⁶ Policies, Standards, and Procedures of the Orthodox Church in America on Sexual Misconduct 3.01.

¹⁷ PSP 4.01.

¹⁸ Reducing the Risk of Child Sexual Abuse: Guidelines for Parishes and Institutions as approved by the Holy Synod of Bishops of the Orthodox Church in America, Section II.

¹⁹ Guidelines on Background Checks by the Holy Synod of Bishops, Section II.C

Parish Council Members and Officers

The number of members of the Parish Council and their terms of office shall be determined by Parish By-Laws. The mode of election, terms of office, titles, and duties of Parish Council members and officers shall also be determined by the Parish By-Laws.

Parish Council Meetings

The Parish Council should meet according to the periodicity set forth in the Parish By-Laws, and as frequently as needed for the good order of the Parish community. The Parish Priest will “[n]ormally preside over the Parish Assembly and Parish Council, except in cases when the Bishop is present or when the Bishop’s delegate is present for this purpose,”²⁰ though the Parish Priest may appoint someone else to preside in his stead. Parish Council meetings are open to all members of the parish and invited guests. The Parish Council has the right to meet in executive session when appropriate, with the approval of the Parish Priest. Likewise, in keeping with transparency and accountability practices, the “official minutes of all meetings of the Parish Council shall, in accordance with Diocesan or Parish By-Laws, be approved, signed, properly maintained, and made available as appropriate.”²¹

Since the purpose of the Parish Council is to serve as a consultative body to the Parish Priest and to promote the mission of the Church, the meetings should be conducted in the spirit of joy and love expressed in a parish community in the context of prayer and the Gospel, as the Body of Christ.

Training and Education

The Diocese of New York and New Jersey offers education for Parish Council members at the annual Parish Council Conferences. These are held in locations that are convenient throughout the Diocese. Each year, experts in different fields of concern to Parish Councils are brought to the Diocese for training and education. All Parish Council members in the Diocese are strongly encouraged to attend.

Parish Council members should attend Adult Education opportunities offered by the Parish. Adult education can take the form of lectures, retreats, inviting outside speakers, Bible Studies, and other such events.

Relationship to the Diocese

Orthodox Christians have a responsibility to the Diocese, by which many of the Church’s ministries are provided. The Parish Council shall be obligated “for the parish’s responsibility to participate in the life and mission of the Diocese and the Church, for each parish is called to manifest the unity of the Body of Christ, and each carries responsibility for the whole Church.”²² This includes the financial responsibility of the Parish to “remit monthly to the Diocesan Treasurer its required financial support to the Diocese.”²³ Additional reports to the Diocesan Chancery may and will be required from time to time.

²⁰ Statute XII.3.b.v.

²¹ Statute XII.8.f.

²² By-Laws VI.8.

²³ By-Laws VI.6.

Relationship to the Priest

The Parish Priest is the head of the parish and its spiritual father. He sets the tone of worship, fellowship, education and other aspects of parish life; and he guides his flock to Christ and salvation. In addition to his theological training and education, the priest is ordained and receives the gift and grace of the Holy Spirit to aid him in his role to lead and guide as a shepherd serving his flock. It is his responsibility to govern the parish in keeping with the Tradition of the Orthodox Faith.

“At the head of the parish is the Rector, who is assigned by the Bishop. The Rector is the spiritual father and teacher of his flock and the celebrant of the liturgical worship as established by the Church. He teaches and edifies the faithful entrusted to his spiritual care and assures that all activities within the parish serve the mission of the Church. No activities in the parish can be initiated without his knowledge, approval, and blessing; neither should he do anything pertaining to the parish without the knowledge of his parishioners and duly elected parish officers, so that always and everywhere there may be unity, mutual trust, cooperation, and love.”²⁴ Within this structure there is still room for robust discussion. Members may differ in their views about a plan or decision, but they unite their wills with the rest of the Parish Council for the good of the parish and to be well-pleasing to our Lord.

Clergy Compensation

According to the Diocesan By-Laws, the Parish Priest receives his compensation from the Parish to which he is duly assigned. “To be free from material preoccupations and wholly committed to his sacred ministry, the priest must be compensated by the parish, the amount of his compensation being clearly agreed upon by the District Dean and the Parish Council at the time of his appointment, informed by the Diocesan clergy compensation guidelines, and subject to annual increase.”²⁵ The final decision on clergy compensation rests with the Diocesan Bishop and his diocesan representatives. For reference, see the Diocese of New York and New Jersey Clergy Compensation Guidelines, which are attached. Copies can be obtained from the Diocesan Chancery.

Canonical Procedure for Handling Grievances and Complaints

Should a disagreement, concern or grievance be made about the Parish, Parish Organization or the Parish Priest by a singular member, group, or entirety of the Parish Council, proper procedures must be followed in addressing it. As stated in the Diocesan By-Laws, “The District Dean...[w]hile subordinated to the Bishop, has the responsibility of leading the life of the Deanery and is the first instance of appeal when disputes arise.”²⁶ The District Dean, from among his competencies, gives “directives and explanations in matters of pastoral services, with the right to direct, counsel, and admonish, in a strictly private and circumspect manner, rectors and clergymen within his Deanery whenever their personal conduct or manner of discharging duties indicates the need of such action.”²⁷ If the issue cannot be settled on the Deanery level, the Dean will refer the issue to the Diocesan Bishop who shall determine the best course for reconciling the concern.

²⁴ By-Laws VI.4.

²⁵ By-Laws VI.4.

²⁶ By-Laws V.2.

²⁷ By-Laws V.3.

Diocesan Reports

All requests from the Diocese for reports or information must be responded to in a timely manner. These include, but are not limited to, the annual census, the annual financial report, the minutes of the Annual Parish Meeting, minutes of the Parish Council Meeting, and the written Annual Parish Compliance Report which is required by the PSPs. The financial report of the previous year, as well as the budget for the coming year, are submitted to the Diocesan Bishop in a timely manner after the Annual Parish Meeting. For information how to properly prepare the financial report or any other report, please consult the Diocesan Treasurer or Chancery for guidance.

Oath of Office

To serve on the Parish Council requires election by the voting membership of the Parish (or by such other means as is established in the Parish By-Laws), the endorsement of the Parish Priest and a blessing from the Diocesan Bishop. "All officers and members of the Parish Council shall, after their election at the parish meeting and approval by the Bishop, be duly installed by the Rector, making a solemn commitment to uphold their office for the wellbeing of the Church."²⁸ According to the accepted practice of the Diocese, the Oath of Office is as follows:

I, (NAME), having been elected a member of the Parish Council of the parish of [parish name], in the town of [town name] of the Diocese of New York and New Jersey of the Orthodox Church in America, hereby solemnly promise to the Almighty God before His Holy Gospel and the Life-Giving Cross: I will zealously, honestly, voluntarily, with diligence, and the fear of God, fulfill the duties of my office, according to the requirements of the Sacred Canons of our Holy Orthodox Church, the Statute of the Orthodox Church in America, the By-Laws of the Diocese of New York and New Jersey, and the By-Laws of our Parish. I will uphold not my personal interests, but the glory of God, the welfare of the Holy Church, and the salvation of my soul, remembering that for all this I will have to give an answer before my Lord and God at His last and fearful Judgment. I promise that I will look after the cleanliness of the Temple and uphold the pursuit of peace, tranquility, and brotherly Christian love among the parishioners of our Church. In witness of this my oath and solemn promise, I kiss the words of the Holy Gospel and the Life-Giving Cross of my Savior and Lord Jesus Christ. Amen.

²⁸ By-Laws VI.8.

DIOCESE OF NEW YORK AND NEW JERSEY
CLERGY COMPENSATION GUIDELINES
Issued August 31, 2013

These guidelines are provided for diocesan parishes to use in determining compensation of their full-time priests. Prior to the creation of this document, there was no official clergy compensation guideline for our diocesan parishes to follow except for the 1995 Clergy Compensation Guide issued by the Orthodox Church in America. Portions of the guidelines outlined in this document are distilled from the OCA guide.

These diocesan guidelines should be viewed as a recognition and affirmation of the truth that all full-time parish priests (and their families, in many cases) make great sacrifices – financial and otherwise – in order to answer God’s call to the priestly ministry. These priests should be compensated in a way that recognizes the dignity of the priestly office to which they have been called, to which they have been ordained, and which they strive to fulfill in a manner that is well pleasing to God.

The minimums presented in these guidelines reflect not so much an adequate “living wage” for a priest, but a reality that many diocesan full-time parish priests have been insufficiently compensated for quite some time. In addressing this reality, an absolute minimum bar has been set for parishes so that none should fall below it when it comes to compensating their priests.

There are five categories of compensation that these guidelines address:

1. Minimum Cash Salary
2. Housing
3. Pension & Social Security
4. Health Insurance
5. Other

Minimum Cash Salary

The Minimum Cash Salary (MCS) for a newly ordained priest assigned as a full-time parish priest in the Diocese of New York and New Jersey should be set at \$30,000 per year. In the parish fiscal year following the first three-year anniversary of the parish priest’s service, the MCS should be increased by 5%. In the year following each subsequent three-year anniversary of priestly service, the parish should increase the existing salary by 5%.

The MCS for a priest beginning a new parish assignment should be commensurate with his years of service, or at the level of his predecessor if he is an experienced priest.

Years of Service	Minimum Cash Salary	5% of MCS
0 to 3	\$30,000	\$1,500
4 to 6	\$31,500	\$1,575
7 to 9	\$33,075	\$1,654
10 to 12	\$34,729	\$1,736
13 to 15	\$36,465	\$1,823
16 to 18	\$38,288	\$1,914

Housing

If the parish provides housing, it should also pay utility costs associated with the home. If the parish does not provide housing for the priest, it should provide a 'housing allowance' that is based on the fair rental value of comparable homes in the vicinity and includes an estimate of costs normally associated with maintaining a home. The diocese recommends a housing allowance of no less than \$20,400 per year (\$1,700 per month, utilities included.)

Pension

The parish shall annually contribute into the priest's pension (retirement) fund an amount equal to 8%* of the priest's pensionable compensation (salary and housing). The priest shall pay 6% of his total pensionable compensation.

Social Security

It is reasonable and customary for the parish to share in half (generally 7.65%) of the priest's social security tax liability (generally 15.3% of his total compensation.) **

Health Insurance

The parish should cover 100% of the cost for the Orthodox Health Plan (\$1,895/mo. or \$26,256/yr. as of May 1, 2013) or of a comparable health insurance plan. If the priest's family is covered through the priest's wife's health insurance plan, the priest and parish should provide an annual Health Insurance allowance (\$2,500 is the recommended minimum) for covering co-pays and other health-related expenses.

Other

- **Merit** – In addition to compensation based on years of service, parishes are strongly encouraged to supplement that with occasional merit-based compensation. As an example, this form of compensation could be tied to the priest's reception of clerical awards (gold cross, palitza, rank of Archpriest, etc.)
- **Life Insurance** – The Parish should pay the premium in full for a \$100,000 Term Life Insurance policy. The premium will vary depending on the term of the policy and the age of the priest at the time the policy is purchased.
- **Vacations** – In accordance with OCA standards, full-time rectors should be allowed 2 weeks vacation from ordination to the 5th anniversary of ordination, 3 weeks until the 10th anniversary year of ordination, and 4 weeks after the 10th year. Weeks include Sundays. The priest is responsible for arranging for a priest to serve in his absence due to vacation. The parish is responsible for paying the fill-in priest at the established rate of pay.
- **Ministry Expenses** – Parishes should reimburse their priests for parish-related, out-of-pocket expenses such as (but not limited to): travel mileage (at the per-mile rate established by the IRS), meals, telephone and lodging.

* Increased effective 1/1/2014; formerly 6%

** As tax laws on this issue are complicated, the parish should refer to a tax accountant for exact liability.

IMPLEMENTATION OF THE GUIDELINES

1. Each diocesan parish should meet the minimum level of compensation established in this document. Ideally, every parish would strive to *exceed* the minimum level and attain levels of compensation that befit a full-time parish priest.
2. If a parish feels that it is unable to meet the minimum levels of compensation, its Parish Council officer(s) should contact the diocesan hierarch requesting *economia* on this matter.
3. If a parish has a compensation plan that exceeds the suggested compensation outlined here, they shall continue with that plan.
4. Annually, all diocesan parishes should provide the diocesan hierarch a copy of their Annual Financial Statements that include information on the priest's compensation.

Attachment #1 contains four charts reflecting various compensation scenarios. Each chart shows the costs to the parish and the amount paid to the priest.

DIOCESE OF NEW YORK AND NEW JERSEY							
Clergy Compensation Analysis - Minimum Level - Calculations as of August 31, 2013							
Years of Service	Cash Salary	Housing Value	Pension (Parish Portion)	Social Security (Parish Portion)	Health Insurance	Total Cost to Parish	Total Paid to Priest
			8%	7.65%			
<i>Housing not parish provided, 100% Health Insurance provided</i>							
0 to 3	30,000	20,400	4,032	3,856	26,256	84,544	50,400
4 to 6	31,500	20,400	4,152	3,970	26,256	86,278	51,900
7 to 9	33,075	20,400	4,278	4,091	26,256	88,100	53,475
10 to 12	34,729	20,400	4,410	4,217	26,256	90,012	55,129
13 to 15	36,465	20,400	4,549	4,350	26,256	92,021	56,865
16 to 18	38,288	20,400	4,695	4,490	26,256	94,129	58,688
<i>Housing parish provided, 100% Health Insurance provided</i>							
0 to 3	30,000	20,400	4,032	3,856	26,256	58,288	30,000
4 to 6	31,500	20,400	4,152	3,970	26,256	60,022	31,500
7 to 9	33,075	20,400	4,278	4,091	26,256	61,844	33,075
10 to 12	34,729	20,400	4,410	4,217	26,256	63,756	34,729
13 to 15	36,465	20,400	4,549	4,350	26,256	65,765	36,465
16 to 18	38,288	20,400	4,695	4,490	26,256	67,873	38,288
<i>Housing not parish provided, Health Insurance not provided</i>							
0 to 3	30,000	20,400	4,032	3,856	2,500	60,788	52,900
4 to 6	31,500	20,400	4,152	3,970	2,500	62,522	54,400
7 to 9	33,075	20,400	4,278	4,091	2,500	64,344	55,975
10 to 12	34,729	20,400	4,410	4,217	2,500	66,256	57,629
13 to 15	36,465	20,400	4,549	4,350	2,500	68,265	59,365
16 to 18	38,288	20,400	4,695	4,490	2,500	70,373	61,188
<i>Housing parish provided, Health Insurance not provided</i>							
0 to 3	30,000	20,400	4,032	3,856	2,500	40,388	32,500
4 to 6	31,500	20,400	4,152	3,970	2,500	42,122	34,000
7 to 9	33,075	20,400	4,278	4,091	2,500	43,944	35,575
10 to 12	34,729	20,400	4,410	4,217	2,500	45,856	37,229
13 to 15	36,465	20,400	4,549	4,350	2,500	47,865	38,965
16 to 18	38,288	20,400	4,695	4,490	2,500	49,973	40,788