

MASS STIPENDS

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GENERAL RULES

A Mass stipend is an offering given to a priest in return for which he promises to offer a Mass for the donor's intention. Any priest who celebrates and applies Mass to a particular intention may receive a stipend. The Archdiocese determined \$10 is the standard amount of a Mass stipend unless a larger amount is offered by the donor. Although the parish collects Mass stipend funds on the priest's behalf, the funds are not considered income to the parish; the funds are merely a pass-through, and the parish is the "holder" of the funds until the service (Mass intention) is rendered. Because Mass stipends are considered a pass-through for the parish, stipends should not be reflected on the priest's earnings or his W-2; it is the responsibility of the priest to acknowledge the Mass stipend payments received as supplemental income.

Additionally, in general, the Mass stipend bank account balance should not exceed the number of Masses that can be said in single year. There are some exceptions to this rule as some individuals might want to schedule a Mass a year or two in advance; this is allowed in moderation. If there are no intentions for a specific day or date, then no stipend should be given. In addition, any alterations to an individual's stipend(s) are not allowed without the consent of the individual.

ACCOUNTING FOR MASS STIPENDS

Mass stipends should be tracked in QuickBooks. In order to properly track Mass stipends, a bank account and a liability or an accommodation account are required to be listed on the financials. It is advisable to have a separate accommodation or liability account listed for Mass stipends. These accounts are intrinsically linked; an adjustment to either account should have a corresponding adjustment to the other account, with a few exceptions. Due to the intrinsic nature of these accounts, the Mass stipend bank account balance and the Mass stipend accommodation account balance should always equal. If the bank account balance and accommodation account balance do not match, refer to the [Mass Stipend Account Balance Issues or Errors](#) section of this document. Accounting for Mass stipends is as follows:

When a Mass stipend is received, the Mass stipend bank account should be debited, and an accommodation account should be credited. This transaction will increase the bank account balance and increase the amount owed to the priest.

| | | | | | | | | |
|---------------|--|------|------------|------|--------------|-----------|-------------------|------------|
| Deposit To | Mass Stipend Bank Account | Date | XX/XX/XXXX | Memo | Mass Stipend | | | |
| Received From | From Account | | | Memo | Chk No. | Pmt Meth. | Class | Amount |
| | Accomodation-Accounts Payable: Mass Stipends | | | | | | 0 - Balance Sheet | 10.00 |
| | | | | | | | Deposit Subtotal | 10.00 |
| | | | | | | | Deposit Total | 10.00 |
| | | | | | | | Save & Close | Save & New |
| | | | | | | | | Revert |

When a Mass stipend is paid, an accommodation account should be debited, and the Mass stipend bank account should be credited. This transaction will decrease the bank account balance and decrease the amount owed to the priest.

Bank Account Ending balance ** ,***.**

| | | |
|--|-----------------|------------------------|
| Pay to the Order of <u>Rev. *****</u> | No. ##### | Date <u>XX/XX/XXXX</u> |
| | \$ <u>10.00</u> | |
| Ten Dollars and 00/100 cents ***** Dollars | | |
| Address <input style="width: 200px; height: 50px;" type="text"/> | | |
| Memo <u>Mass Stipend</u> | Class | 0 - Balance Sheet |

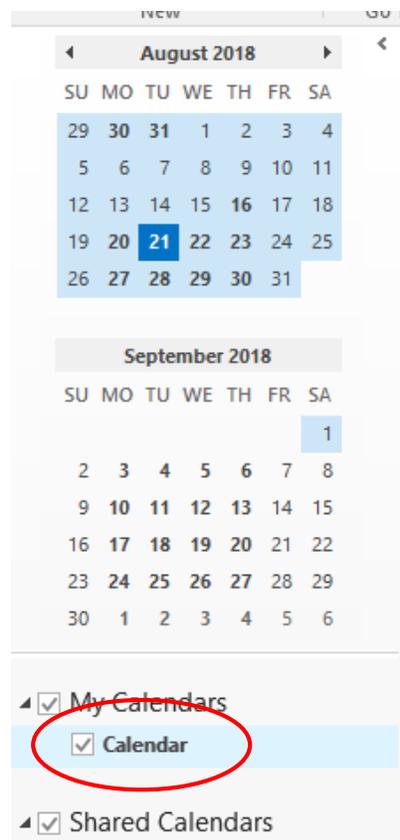
| | | | | | |
|--|----------|-------|--------------|---|--|
| Expenses | \$10.00 | Items | \$0.00 | <input type="checkbox"/> Online Payment | <input type="checkbox"/> To be Printed |
| Account | Amount | Memo | Customer:Job | Billable? | Class |
| Accomodation-Accounts Payable: Mass Stipends | \$ 10.00 | | | | 0 - Balance Sheet |

Save & Close Save & New Revert

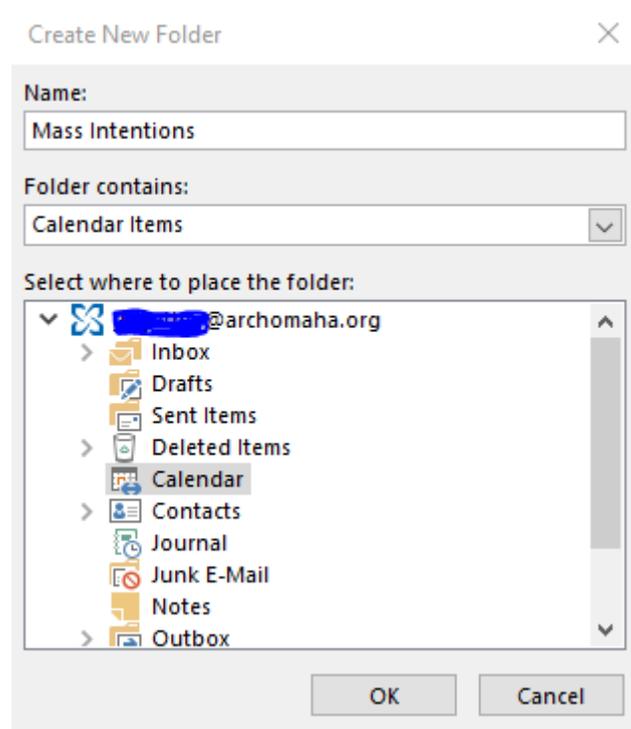
TRACKING MASS STIPENDS

Many parishes use a Mass book/calendar to keep track of Mass intentions. However, this is not the most efficient process, especially when there is a discrepancy between the bank account balance and the accommodation account balance. The Archdiocese Finance Office recommends keeping track of Mass intentions in an Excel file so that if there is a discrepancy, Mass stipends can be totaled by the software and the error found quickly and easily. Excel files can also be merged with the business manager's Archdiocese Outlook account. Outlook's calendar feature may be used to organize Mass intentions by date in a calendar format which can be printed and supplied to the priest each month automatically. In addition, if the priest's Archdiocese Outlook account is linked with his cellphone, the Mass stipend calendar will be automatically synced with his cellphone and provide him updates as to whom the Mass should be said for on a particular day. If the priest does not have his Archdiocese account linked with his cell phone and would like to view Mass intentions on his phone, please contact the Archdiocese IT Office; the office can assist in getting the application set up correctly on the priest's phone.

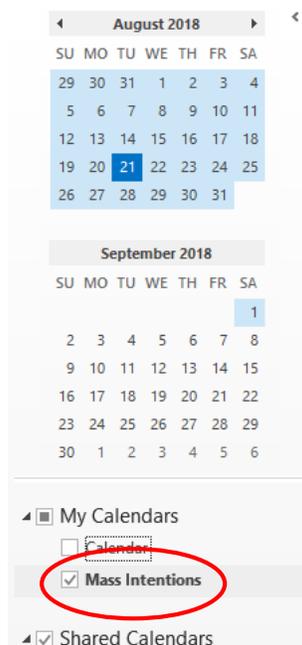
Before importing an Excel file into Outlook's calendar feature, the Archdiocese Finance Office recommends having a separate Mass intentions calendar that can be shared and modified by both the priest and business manager. This can be accomplished by creating a new "Shared Calendar" that can be shared between the business manager and the priest without interfering with each's own "regular" calendar. To do this, right click on "**Calendar**," and select "**New Calendar**."



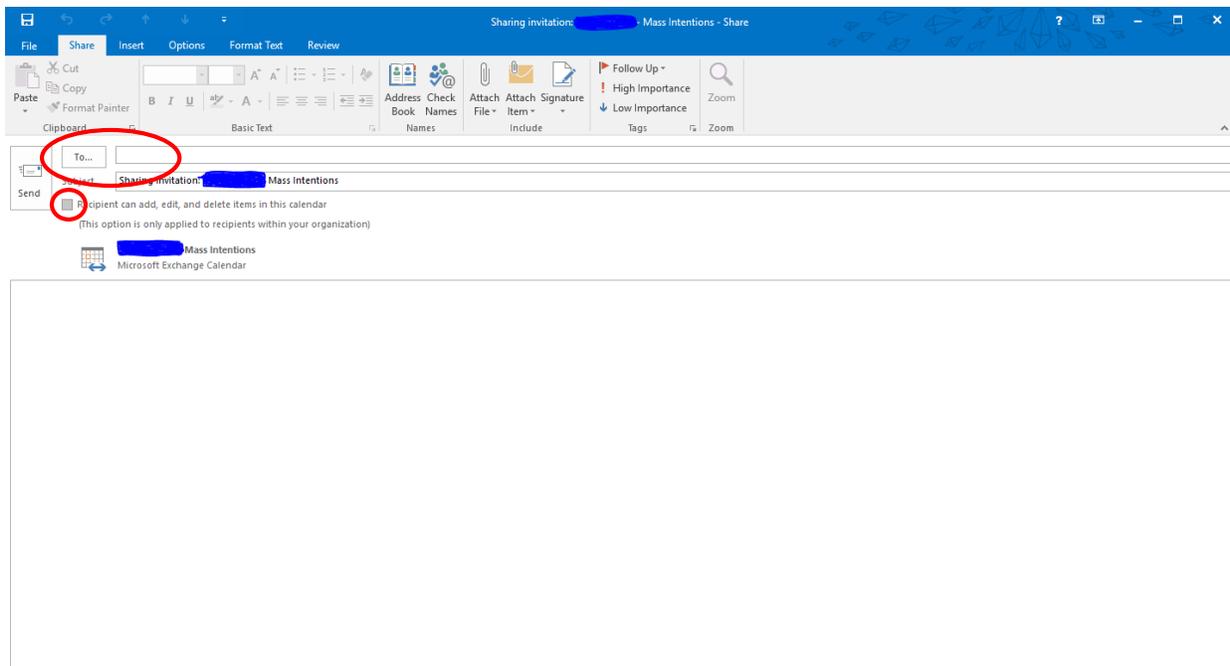
Next, name the calendar “**Mass Intentions.**” Do not change anything else on this screen, and click “**OK.**”



At this point, the new calendar is created. Right click on the “**Mass Intentions**” calendar, and hover over “**Share.**” Click “**Share Calendar.**”

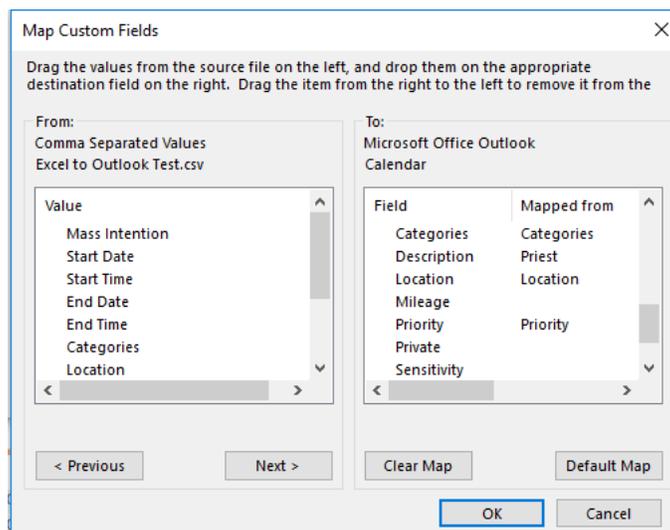
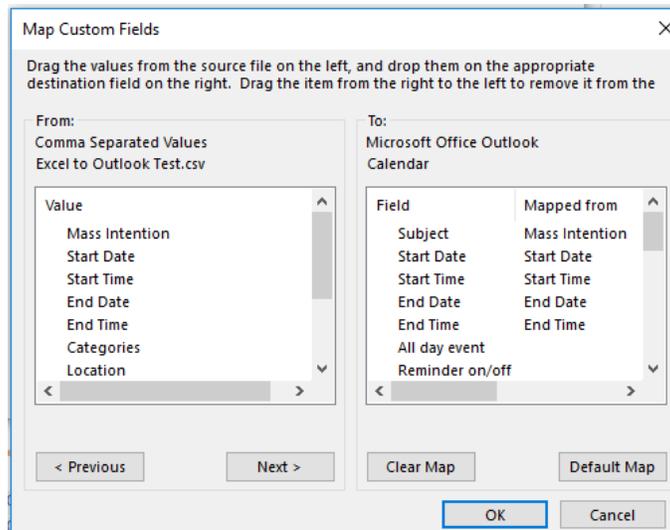


An e-mail should appear. Type the priest's e-mail into the "To..." box in order to share the calendar with him. Make sure the "Recipient can add, edit, and delete items in this calendar" box is checked to allow the priest to make any changes or revisions.

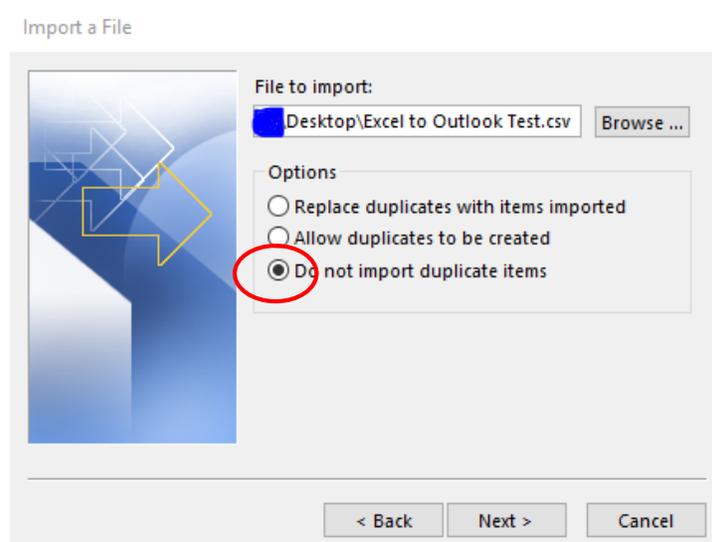


The calendar should now be shared. Both the priest and the business manager will be able to track changes and additions.

As for importing an Excel file into an Outlook calendar, there are multiple websites and YouTube videos that provide information on how to do so, such as [Website 1](#), [Website 2](#), or [Video 1](#). If Website 1 is used, it is important to save the Excel file as a comma delimited file (CSV) rather than an Excel 97-2003 file. There are also specific Excel formatting requirements; therefore, the Archdiocese has provided an Excel template for importing into Outlook. However, when importing into Outlook, before selecting "**Finish**" it is necessarily to "**Map Custom Fields.**" The following is what the correct mapping should look like:



It is important to note that after the first upload it is no longer necessary to map the fields; the system remembers the mapping. In addition, after the first upload, always make sure to check the **“Do not import duplicate items”** box. This prevents the creation of duplicate Mass intentions and keeps the calendar clean.



MASS STIPEND ACCOUNT BALANCE ISSUES OR ERRORS

The following is a list of possible reasons why the Mass stipend bank account balance and the Mass stipend accommodation account balance don't equal.

If the Mass stipend bank account balance is greater than the accommodation account balance:

- If the bank account earns interest, its balance will be greater than the accommodation account balance. The interest may be used at the parish's discretion when desired.
- An entry was made incorrectly that increased the bank balance but did not increase the accommodation account correspondingly, such as an increasing an expense account rather than the accommodation account. The business manager should review old transactions to verify that this did not occur.
- Items such as stole fees or other collections are deposited in the bank account. Make sure these items have not been deposited in this account.
- The amount of Masses outstanding (yet to be paid) that have been collected could be incorrect. Review the scheduled Masses and their amounts to verify the accommodation balance is accurate with that which is owed to the priest or priests whom say the Masses.

If the cause cannot be determined, an adjustment to the accommodation account balance can be made. Contact the Archdiocese Finance Office. If the difference between the account balances is not resolved, a determination will be made to either recognize the funds as income to be used for general purposes or the funds will be remitted to the Seminary Fund.

If the Mass stipend bank account balance is less than the accommodation account balance:

- An entry was made incorrectly that reduced the bank balance but did not reduce the accommodation account correspondingly. The business manager should review old transactions to verify that this did not occur.

- An entry was made in error increasing the accommodation account, rather than an income account increasing a different bank account. The business manager should review old transactions to verify that this did not occur.
- The amount of Masses outstanding (yet to be paid) that have been collected could be incorrect. Review the scheduled Masses and their amounts to verify the accommodation balance is accurate with that which is owed to the priest or priests whom say the Mass.
- The parish collects funds electronically for Mass stipends, and there is an administrative fee assessed. In this specific instance, either the parish needs to enter the amount owed to the priest equal to what was received in the bank account or the parish needs to refund the bank account for the administrative fee. By refunding the administrative fee on various occasions, the priest will obtain the true value of the stipend given.

If the cause cannot be determined, an adjustment to the accommodation account balance can be made. Contact the Archdiocese Finance Office. If the difference between the account balances is not resolved, the parish may be responsible to remit a payment to the Mass stipend bank account in order to bring the accounts into balance.

FREQUENTLY ASKED QUESTIONS

What is the difference between a stole fee and a Mass stipend?

A stole fee is related to the sacraments. Stole fees are payments for services rendered for baptisms, funerals, confirmations, and marriages; they are not related to Mass stipends. Although the services rendered relating to Mass stipends occur during the Mass, Mass stipends are a dedication to an individual or individuals whereas a stole fee is a sacramental duty provided sometimes during a Mass but just as often outside of it. Stole fees are typically paid directly to the priest at the time of service. The determination of whether or not a stole fee is the parish's or the priest's money can be found in the Parish Business Administrative Handbook under section E1.

Does the priest need to say a pro populo (for the people) Mass each week?

Yes. A pro populo Mass must be offered on all Sundays and Holy Days of Obligation. It is not to be transferred. This Mass cannot be delegated, and no stipend is given for this Mass. For parishes that share a priest, the pro populo Mass can be offered once for all the parishes for which the priest is the pastor; the intention could be read, "For the people of the parishes of XXX and XXX" or something similar.

Can a pro populo (for the people) Mass be said during the week?

No. However, if the Mass is missed on a Sunday because the priest is impeded from offering any Mass at all (e.g. hospitalization), he must say the pro populo Mass during the week.

What is the maximum number of individuals that can have a Mass said for them at the same Mass?

A typical Mass stipend is for one individual. However, Mass intentions can be combined if the priest has the permission of all who have given the money for a stipend. If Mass intentions are combined, the priest can only retain the amount of the usual offering, \$10.

What if a priest says Mass more than a single time per day?

A priest is only allowed one Mass stipend per day with the exception of Christmas. The remaining mass stipends should be sent to the Seminary fund. For parishes that share a priest and Mass is said at each location, the same rule applies; the priest can only accept one Mass stipend. The remaining Mass stipends for that day should be sent to the Seminary fund.

We have two locations or separate parishes administered by one priest. How are Mass stipends handled?

Parishes that are merged or have the same administrator are treated as a single entity in regard to Mass stipends. If one Mass is said at each location on a single day, one stipend should be paid to the priest, and the other stipend should be sent to the Seminary fund (unless one Mass was a pro populo Mass).

Can a priest use stole fees received for a wedding, funeral or baptism to bolster the schedule of Masses?

Yes, and no. If the priest receives the higher salary, stole fees are income to the parish and actually belong to the parish; the priest should not act as if the funds are for his discretion. If the priest receives the lower salary, bolstering the schedule of Masses would be seen as him providing his own funds, so this would be accepted.

Can the Mass stipend denomination be reduced in order to increase the number of Masses on the schedule?

No. The denomination an individual provides should be the amount the priest receives unless indicated differently by the individual.

How is the All Souls Day Mass handled?

The collection on this day is up to the priest's discretion; however, it is not related to Mass stipends. When money is collected, individuals should be told how the funds are going to be used, and the funds should be restricted for that stated purpose.

Who is responsible for purchasing additional checks for the Mass stipend bank account?

Due to the minimal amount required to purchase checks for the Mass stipend bank account, the parish itself should ensure that there is a sufficient check stock to write the Mass stipend checks. Any interest received from the Mass stipend bank account could be used to offset the purchase of the checks by the parish.