

## Parish Assessments - Cathedraticum Policy

The Archdiocese of Hartford provides pastoral and temporal services for people, parishes, and institutions in the Archdiocese, and represents the Faithful in the Archdiocese in the worldwide church.

Funding to help support the work of the Archdiocese is primarily provided through an assessment that is paid by each parish. The Code of Canon Law, Canon 1263, provides that “after the Archdiocesan Bishop has heard the Finance Council and the Presbyteral Council, he has the right to impose a moderate tax for the needs of the Archdiocese.” This Canon further states that the assessment is to be proportionate to income. The assessment rate in the Archdiocese of Hartford is based upon the following items of parish income:

- Total offertory income including one-time annual parish collections
- Value of gifts, bequests, and donations
- Miscellaneous income

These three items are assessed at these marginal assessment rates:

If taxable is:					
Over	But not over	Tax is;	Of the amount over--	Maximum tax of the range	Total Marginal Tax
\$0	\$250,000	6%	\$0	\$15,000	\$15,000
\$250,000	\$500,000	\$15,000 + 9%	\$250,000	\$22,500	\$37,500
\$500,000	\$750,000	\$37,500 + 13%	\$500,000	\$32,500	\$70,000
\$750,000	\$1,000,000	\$70,000 + 18%	\$750,000	\$45,000	\$115,000
\$1,000,000	\$2,000,000	\$115,000 + 20%	\$1,000,000	\$200,000	\$315,000
\$2,000,000	unlimited	10%	\$2,000,000		

The following items are specifically excluded from the calculation of assessable revenue:

- Archdiocesan collections
- Parish capital campaign contributions and other fundraising income - only if the capital campaign or fundraising event is approved in writing by the Archbishop
- Program revenues associated with direct program expenses in which revenues are offset by expenses (e.g. food banks, scholarship funds)
- Religious Education Fees
- Rental Income
- Mass offerings/Stipends

**School Tax Credit:** A 20% credit against the parish assessment owed is available for parishes that have schools that subsidize the school from their parish treasury. The credit calculation cap is \$100,000 of actual parish cash used to subsidize their school, resulting in a maximum assessment credit available of \$20,000.

**Remittance:** Each parish is expected to remit to the Archdiocese 50% of its assessment on February 15th of each year for the preceding year. The remainder is billed in equal installments over nine months beginning on April 1st of each year. A 5% discount may be applied against the amounts due by the parish if the parish pays the entire assessment amount on or before February 15th with accompanying complete financial reports.

### **Purpose of and Use of the Parish Assessment**

Globally, the Archdiocese of Hartford is part of the universal Church, and is asked to remit Archdiocesan resources to several organizations on a per capita basis. The Archdiocese supports the work of the Bishops in the United States through the work of the United States Conference of Catholic Bishops. The Connecticut Catholic Conference represents the Catholic Church on public matters throughout the state, such as the receipt of government funding for education, including technology, security, and school nursing services for students enrolled in our Catholic schools. Each diocese throughout the world is asked to support the work of the Holy Father in his ministry. Funds are requested by the Holy Father to demonstrate our fraternal support for the work he undertakes to meet the needs of the Church on a global basis. Funding is provided by the Archdiocese of Hartford to these various state, national, and global ministries. The foregoing does not include national collections taken up in parishes annually. On a local level, the Archdiocese serves people, parishes, and institutions in temporal and pastoral matters largely by administering and funding the Archbishop's ministries that are best accomplished at the Archdiocesan level, ministries that the parishes cannot do on their own, and ministries that complement all the work that is done at the parishes and other institutions. These Archdiocesan ministries include the works of the Vicar for Clergy, the Office of Catholic Education and Faith Formation, and the Office of Parish Life, as well as offices at the Pastoral Center, the Chancery, and the Archives. Both the Annual Appeal and Parish assessments specifically help support the following:

- Formation of priests, deacons, and pastoral ministers
- Vocations and continuing education for clergy, religious, and lay ministers
- Care and services for clergy and religious, including senior and infirm priests
- Administration of and resources for Catholic schools, including the ongoing development and training related to the religious education curriculum
- Catechetical services for religious education and adult faith formation
- Campus ministry at the universities located in the three counties of the Archdiocese
- Ethnic ministries, special apostolates, and evangelization
- Parish life
- Ministries for the disadvantaged, the poor, immigrants (including targeted nationality-based services), and the incarcerated
- Maintenance of Archdiocesan archives
- Operation of the Diocesan Tribunal
- Cathedral support and Archdiocesan liturgies
- Worship
- Consultation on the maintenance of Parish and Diocesan facilities
- Development for these and many other ministries

Other services provided by the Archdiocese that relate to temporal matters and the basic administration of the Archdiocese are accomplished through the Finance Office, Human Resources office, legal counsel, and the Central Service Offices (such as clergy personnel management, communications and media relations, and Archdiocesan benefits and insurance). Official canonical duties and responsibilities of the Archbishop's Office, the Chancery Offices, and the Program for the Safety of Children ("VIRTUS") are supported by these funds. Although a specific parish or institution may not use all of the services that the Archdiocesan Offices provide, the services of these offices are used frequently in most parishes in the Archdiocese. In all cases, the resources provided by the parish assessments are carefully used to further the mission of the Church. These resources are under the discipline of an annual budget process, an annual independent audit, and the advice and oversight of the Archbishop's Finance Council.