Mass Stipends Accounting

A reminder that every parish should have a separate checking account for stipend and stole fees, if the parish manages the account.

As with other parish accounts, there should be three people who may sign for this account:

1. The Pastor / Parish Administrator / Parish Director
2. Trustee – Secretary
3. Trustee – Treasurer

Amounts received as Mass intention donations should be deposited into this checking account. Because the funds are not earned until the Mass intention is fulfilled, a liability must be set up on the balance sheet. This liability account indicates that the parish does not "own" the funds but is holding the funds until the Mass intention obligations are fulfilled.

Example: Entry when Mass intentions are received; 30 Masses were requested for the future= 30 * 20 = $600.

		Account #	Account Name	Amount Dr	Amount Cr
Entry for Parish collection of Mass Stipends throughout the month					
Dr.		101X	Cash – Stipends	$600	
	Cr.	2420	Deferred Mass Stipends		$600

During the month of July 50 masses were fulfilled. 50 * 20 = $1,000

At the end of July, St. Adelina records a deferred income liability on the balance sheet, recognizes stipends & stole fees as other income, and transfers cash:					
Dr.		2420	Deferred Mass Stipends	$1,000	
	Cr.	3080	Mass Stipends & Sole Fees		$1,000
Dr.		1010	Parish General Checking	$1,000	
	Cr.	1011	Cash - Stipends		$1,000

If the priest who earned the Mass stipend elected to collect individual stipends, the parish should send a check to the priest for the stipends earned that month.

Example: Fr. Joe takes Mass Stipends and fulfilled 20 masses during July. 20 * $20 = $400.

Check written to Priest taking Stipends:					
Dr.		2420	Deferred Mass Stipends	$400	
	Cr.	1010	Parish General Checking		$400

The Parish would get the Stipends for the Masses fulfilled by Priests taking the stipend offset. 30 * $20 = $600.

At the end of July, St. Adelina would then record income and transfer cash:					
Dr.		2420	Deferred Mass Stipends	$600	
	Cr.	3080	Mass Stipends & Stole Fees		$600
Dr.		1010	Parish General Checking	$600	
	Cr.	1011	Cash - Stipends		$600

Mass Stipends Accounting: Continued

Bination Trination Fund

As a reminder, if there is more than one intention for a mass, or if one Priest celebrates more than one mass with an intention a day, the stipends for the additional intentions should be remitted to the Archdiocese of Milwaukee, ATTN: Chancery, PO Box 070912, Milwaukee, WI 53207-0912.

Example: St. Adelina had five occasions when multiple masses were fulfilled by the parish priest in the same day. The parish or priest may only retain up to one intention per day. The extra intentions should be sent to the Bination Trination fund at the Archdiocese. There were also three occasions when there were multiple intentions for one mass. The extra stipend for each mass should also be sent to the Bination Trination fund at the Archdiocese.

		Account #	Account Name	Amount Dr	Amount Cr
Entry to send funds to Bination Trination fund (8 Masses * $20 per Mass = $160):					
Dr.		2420	Deferred Mass Stipends	$160	
	Cr.	1011	Cash - Stipends		$160

Help out Priests

For current rates, please see section 4.9 of the Clergy Manual.

Whenever a help out priest celebrates a mass, he is entitled to the mass stipend regardless of if the mass has one. The following entries would be made depending upon the circumstance(s).

Example 1: St. Adelina had one Sunday mass where a help out priest was needed. The mass had a $20 intention.

		Account #	Account Name	Amount Dr	Amount Cr
Entry for help out Priest when mass has stipend:					
Dr.		4340	Professional Services	$70	
Dr.		4630	Mileage Reimbursement	$10	
Dr		2420	Deferred Mass Stipends	$20	
	Cr.	1010	Parish General Checking		$100
Cash Transfer for Mass Stipends paid from General Checking					
Dr.		1010	Parish General Checking	$20	
	Cr.	1011	Cash - Stipends		$20

Example 2: St. Adelina had one Sunday mass where a help out Priest was needed. The mass did **NOT** have a $20 intention attached to it.

		Account #	Account Name	Amount Dr	Amount Cr
Entry to help out Priest					
Dr.		4340	Professional Services	$70	
Dr.		4630	Mileage Reimbursement	$10	
	Cr.	1010	Parish General Checking		$80