



## GUIDE for payroll of a DIOCESAN PRIEST, an INTERN or a TRANSITIONAL DEACON

working FULL TIME

YEAR (from January 1 to December 31) : **2026**

Payroll Period : **BIWEEKLY**

INFORMATION FOR CALCULATION	Annual Data	DECREE (ref.)		Rate effective for the period
Base monetary remuneration (BMR) - PRIEST	31 056,96 \$	art. 2.1		
Base monetary remuneration (BMR) - INTERN or T. DEACON	26 776,94 \$	art. 2.3		
Board (B)	7 595,86 \$	art. 5.3		
Room (R)	8 992,74 \$	art. 4.3		
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)	1 293,89 \$	1 332,89 \$	971,19 \$	
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)	746,90 \$			
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)	746,90 \$			
			Number of pay periods per year :	27

		PRIEST (less than 65 y.o.)		PRIEST (between 65 and 71 y.o.)		PRIEST (72 y.o. and over)		INTERN or T. DEACON			NOTES
<b>GROSS REMUNERATION</b>	BMR	\$1 150,26	\$1 150,26	\$1 150,26	\$1 150,26	\$1 150,26	\$1 150,26	\$991,74	\$991,74		see note 1
Taxable benefits given in KIND	BOARD	\$281,33		\$281,33		\$281,33		\$281,33			
	ROOM	\$333,06		\$333,06		\$333,06		\$333,06			
		\$1 764,65		\$1 764,65		\$1 764,65		\$1 606,13		Infos. on the tax deductions are from...	
<b>TAX DEDUCTIONS</b>		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS		
FEDERAL level	Federal Income Tax (BMR + B)	\$1 431,59	\$77,14	\$1 431,59	\$77,14	\$1 431,59	\$77,14	\$1 273,07	\$60,10	tables	see note 2
	Employment Insurance (BMR + B + R)	\$1 764,65	\$22,94	\$1 764,65	\$22,94	\$1 764,65	\$22,94	\$1 606,13	\$20,88	tables or premium rate	see note 3
PROVINCIAL level	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 479,51	\$99,45	\$1 459,25	\$96,65	\$1 459,25	\$96,65	\$1 322,43	\$77,68	tables	see note 4
	QPP (BMR + B + Tax. Ben.)	\$1 479,51	\$85,04	\$1 459,25	\$83,77	\$1 459,25	\$0,00	\$1 322,43	\$75,15	tables or rate	see note 5
	QPIP (BMR + B + R)	\$1 764,65	\$7,59	\$1 764,65	\$7,59	\$1 764,65	\$7,59	\$1 606,13	\$6,91	tables or premium rate	see note 6
			\$292,16		\$288,08		\$204,32		\$240,71		
<b>NET REMUNERATION</b>		\$858,10		\$862,17		\$945,94		\$751,03			

### EXPLANATORY NOTES

<b>Note 1</b> (BMR, BOARD and ROOM)	The indicated amounts apply only for a full time charge. For any case that differs from the given example, the amount for the remuneration and the benefit is set pro-rata according to the work percentage. (For example : for a half-time charge, the amounts are reduced from half).
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