



## 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			<b>1,300%</b>
Board (B)		7 595,86 \$	art. 5.3			<b>6,300%</b>
Room (R)		8 992,74 \$	art. 4.3			<b>0,430%</b>
Taxable benefit for the Group Insurance plan - Priest less than 65 years old (Tax ben.)		<b>1 293,89 \$</b>	<b>1 332,89 \$</b>			
Taxable benefit for the Group Insurance plan - Priest between 65 and 71 years old (Tax ben.)		<b>746,90 \$</b>				
Taxable benefit for the Group Insurance plan - Priest of 72 years old and over (Tax ben.)		746,90 \$		Number of pay periods per year :		<b>27</b>

		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	<b>\$1 150,26</b>	\$1 150,26	\$1 150,26	\$991,74	\$991,74
<b>Taxable benefits given in KIND</b>	BOARD	\$281,33	\$281,33	\$281,33	\$281,33	\$281,33	see note 1
	ROOM	\$333,06	\$333,06	\$333,06	\$333,06	\$333,06	
		\$1 764,65	\$1 764,65	\$1 764,65	\$1 606,13	\$240,71	Infos. on the tax deductions are from...
<b>TAX DEDUCTIONS</b>		Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS	Taxable earnings	TAX DEDUCTIONS
<b>FEDERAL level</b>	Federal Income Tax (BMR + B)	\$1 431,59	\$77,14	\$1 431,59	\$77,14	\$1 431,59	\$77,14
	Employment Insurance (BMR + B + R)	\$1 764,65	\$22,94	\$1 764,65	\$22,94	\$1 764,65	\$22,94
<b>PROVINCIAL level</b>	Provincial Income Tax (BMR + B + Tax. Ben.)	\$1 479,51	\$99,45	\$1 459,25	\$96,65	\$1 459,25	\$96,65
	QPP (BMR + B + Tax. Ben.)	\$1 479,51	\$85,04	\$1 459,25	\$83,77	\$1 459,25	\$0,00
	QPIP (BMR + B + R)	\$1 764,65	\$7,59	\$1 764,65	\$7,59	\$1 764,65	\$7,59
			<b>\$292,16</b>		<b>\$288,08</b>		
						<b>\$204,32</b>	
							<b>\$240,71</b>
	<b>NET REMUNERATION</b>		<b>\$858,10</b>		<b>\$862,17</b>		<b>\$751,03</b>

### 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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