

Schedule A

Diocese of Rupert's Land Clergy Housing and *MINIMUM* Stipend Scale for 2026 For Approval by the Diocesan Council

HOUSING:

Because housing costs increased in 2025, the 2026 minimum clergy housing allowance is increased by 4.5% from \$18,873 to \$19,722 for clergy providing their own accommodation.

The Compensation Committee continues to encourage the compensation package for clergy living in a rectory include an equity enhancement e.g. RRSP, TFSA to allow these clergy to build equity for their future.

MINIMUM CLERGY SALARY:

The 2026 minimum clergy stipend scale is increased by 1.9% - the cost-of-living increase per accepted policy. In 2025, due to the larger increase in the housing allowance and challenging financial times in many parishes, no adjustment was made to bring our stipends closer to the stipends of clergy in other dioceses comparable to Rupert's Land. In 2026, there will be a \$1,000 adjustment above the cost-of-living increase. Further adjustments will be considered each year.

The stipend increases with "years of service" until Year 26+ is reached.

ACCUMULATED OVERTIME (primarily for those in part-time positions)

Clergy may accumulate no more than 1 month of banked time at any one time, unless previously mutually agreed upon by the Parish and Clergy.

YEARS OF SERVICE

Years of service remain standardized to January 1, on the calendar year of ordination as opposed to month of ordination. Those parishes that currently use month of ordination may continue to do so until a change in incumbency. (Example – a clergy person gets ordained Dec 12th. They would be on year one until Jan 1 of the following year at which point they would progress to year 2.)

MINIMUM FEES FOR SERVICES:

The rate for 2026 remains at \$200 for the first Service and \$90 for each subsequent service. (This second service is only applicable to parish groupings or parishes who have more than one service per Sunday).

Mileage is at the prescribed rate from home of clergy to parish and return. Parish pays fees and mileage; the Diocese pays if a mission or administered parish.

A flat fee for emergency pastoral services, in the event of the absence of the clergy or no parish clergy, remains at \$75 plus travel in accordance with Diocesan travel policy.

MOTORIZED VEHICLE ALLOWANCE

The Motorized Vehicle Allowance is for cars, trucks, SUVs, and motorcycles. The base rate for 2026 for the motorized vehicle allowance increases from \$.55/km to \$.56/km to reflect increases in costs beyond gasoline. The total allowance is the base rate plus the quarterly fuel adjustment provision as approved by Diocesan Council in April 2022. Travel entirely within Ontario is \$0.02 more per km than in Manitoba. The Compensation Committee calculates the next quarter's fuel adjustment provision rounded to the nearest cent and provides it to the Diocese. A separate rate for casual travel for the Diocese of Rupert's Land is no longer used and has been deleted from Schedule A; the published rate is being used.

ALTERNATIVE TRANSPORTATION ALLOWANCE

The Alternative Transportation Allowance is for those who primarily use a bus, bicycle, e-bike, e-scooter, or other alternative transportation methods. The rate for 2026 is \$30 every month when alternative

DIOCESE OF RUPERT'S LAND
PAY RUN SCHEDULE FOR 2026

PAY PERIOD	PARISH PROCESSING DATE	DIOCESE PROCESSING DATE	PAY PERIOD ENDING DATE	PAYMENT DATE
1	2026-01-08	2026-01-12	2026-01-15	2026-01-15
2	2026-01-23	2026-01-27	2026-01-31	2026-01-30
3	2026-02-06	2026-02-10	2026-02-15	2026-02-13
4	2026-02-20	2026-02-24	2026-02-28	2026-02-27
5	2026-03-06	2026-03-10	2026-03-15	2026-03-13
6	2026-03-24	2026-03-26	2026-03-31	2026-03-31
7	2026-04-08	2026-04-10	2026-04-15	2026-04-15
8	2026-04-23	2026-04-27	2026-04-30	2026-04-30
9	2026-05-08	2026-05-12	2026-05-15	2026-05-15
10	2026-05-22	2026-05-26	2026-05-31	2026-05-29
11	2026-06-05	2026-06-10	2026-06-15	2026-06-15
12	2026-06-23	2026-06-25	2026-06-30	2026-06-30
13	2026-07-08	2026-07-10	2026-07-15	2026-07-15
14	2026-07-23	2026-07-28	2026-07-31	2026-07-31
15	2026-08-06	2026-08-11	2026-08-15	2026-08-14
16	2026-08-21	2026-08-26	2026-08-31	2026-08-31
17	2026-09-08	2026-09-10	2026-09-15	2026-09-15
18	2026-09-22	2026-09-24	2026-09-30	2026-09-29
19	2026-10-07	2026-10-09	2026-10-15	2026-10-15
20	2026-10-23	2026-10-27	2026-10-31	2026-10-30
21	2026-11-05	2026-11-09	2026-11-15	2026-11-13
22	2026-11-23	2026-11-25	2026-11-30	2026-11-30
23	2026-12-08	2026-12-10	2026-12-15	2026-12-15
24	2026-12-22	2026-12-24	2026-12-31	2026-12-31

Parish Processing Date - the Parishes are required to have any payroll changes to the Diocese by the end of this date.

Diocese Processing Date - the Diocese processes payroll and submits to Payworks. This is also the date the funds are withdrawn from the Parish Bank Account through Electronic Funds Transfer.

Payment Date - Date funds are deposited into each employee's bank account.

December 4, 2025

Direct line: 204-992-4201 (email preferred)

Email: finance@rupertsland.ca

To: **The Parish Corporation - Clergy, Wardens
Treasurers**

From: Joy R Valencerina, CPA, CGA
Director of Finance
Diocese of Rupert's Land

Subject: Corporation Mailing

► **Payroll**

Minimum wage for **Ontario** increased on **October 1, 2025** from \$17.20/hr to **\$17.60/hr.**

Minimum wage for **Manitoba** increased on **October 1, 2025** from \$ 15.80/hr to **\$ 16.00/hr.**

Please review your employee salaries and wages and ensure that they are receiving the minimum wage.

Kindly ensure that Erwin (payroll@rupertsland.ca) and I (finance@rupertsland.ca) receive all your payroll related communication so I can attend to them when Erwin is away as he works part time.

► **Pay Run Schedule for 2026**

See attached schedule for 2026. Please ensure the appropriate individuals are given a copy of this.
This will also be posted on the Diocese website.

► **T4s**

Active employees will access their **T4s online** in their Payworks accounts.

They will **not** be mailed out. Please also ensure that all of your employees are using their Payworks accounts to check their pay stubs each pay period.

If anyone is having problems with viewing their account, please have them email me for assistance.

This **must** be done during 2025 and do not wait until people are asking for their T4s.

► **Request to Reduce Tax Deduction at Source**

Applications were sent to the clergy. Please encourage them to apply as soon as possible so each parish can save on CPP premiums when approved by CRA.

► **Clergy Housing, Minimum Stipend Scale, and Others for 2026**

Attached is the Clergy Housing and Minimum Stipend Scale for 2026 as approved by the Diocesan Council.

This will also be posted on the Diocese website.

Housing increases from \$18,873 to \$19,722.

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For **future** clergy going to be living in rectories, it is recommended that a compensation package that includes an equity enhancement (RRSP or TFSA or equivalent) be considered to equalize the compensation with those clergy receiving the housing allowance.

Minimum clergy stipend scale is increased by 1.91%.

In 2026, there will be a \$1,000 adjustment above the cost of living increase.

Further adjustment will be considered each year.

Minimum fees for services remain at \$200 for the first service with no change to the \$90 for each subsequent service.

The flat fee for emergency pastoral services remains at \$75 plus travel in accordance with Diocesan travel policy.

The Motorized Vehicle Allowance is for cars, trucks, SUVs, and motorcycles.

The base rate for 2026 for the motorized vehicle allowance increases from \$0.55/km to \$0.56/km to reflect increases in costs beyond gasoline. The total allowance is the base rate plus the quarterly fuel adjustment provision as approved by Diocesan Council in 2022.

Travel entirely within Ontario is \$0.02 more per km than in Manitoba.

The Compensation Committee calculates the next quarter's fuel adjustment provision rounded to the nearest cent and provides it to the Diocese.

Casual travel for the Diocese of Rupert's Land is no longer used.

The Alternative Transportation Allowance is for those who primarily use a bus, bicycle, e-bike, e-scooter, or other alternative transportation methods.

The rate for 2026 is \$30 every month when alternative transportation is the primary method of transportation.

Claiming this allowance does not prevent claiming occasional use of the Motorized Vehicle Allowance

e. g. a longer trip to another town or inclement weather (heavy rain or snow).

► Certificate of Annual Compensation

Please return at your earliest convenience to my attention at the Diocese - prior to the first pay period of 2026 would be excellent. Once information is received for 2026, benefits and other rates on the Stipend Sheet for Clergy will be e-mailed to Clergy and Treasurers. Please ensure that the sheet is circulated to all of the wardens as well.

► Rates for Benefits & Pension 2026

Attached is the Diocese of Rupert's Land's rates for benefits and pension.

The Diocesan Council approved the following improvements to health benefits effective Feb 1 2024:

Increase vision benefit from \$100 per 24 consecutive months to \$300 per 24 consecutive months

Increase in dental levels I to IV from \$1K per calendar year to \$2K per calendar year.

Please visit the benefit booklet - active employees of the DRL on the website - resources/clergy and parish tool box/clergy, wardens & treasurers - parish resources for what is covered under each level.

The lay benefits group was moved to the diocesan benefits group effective Feb 1 2024.

Please re-visit the employment status of all your staff as there has been a wrong interpretation of hours worked to be

Subject: Corporation Mailing

qualified for benefits and pension.

Per Diocese:

A permanent staff or a staff on contract for a year or more should work 20 hrs or more per week to be eligible for pension and benefits.

Per Pension Office:

An employee who is hired permanently (part-time/full-time), or on contract for a year or more, has to be enrolled under Pension and LTD plan, regardless of number of hours worked per week, provided that the minimum annual hours is 700 or earns a maximum of \$26,110 per year, unless the staff and the parish files for an exemption. Annual salary threshold changes each year.

Exemption form is found on this link:

<https://www.anglicanpension.ca/wp-content/uploads/Exemption-from-GSPP-Jan-12-2022-fillable.pdf>

An employee enrolled for pension is eligible to be enrolled for the **Manulife Group Benefits plan ONLY** if working a minimum of half time or 20 hours per week.

► **Parish Insurance**

When your parish has an event **away from the parish**, it is important to be in contact with your AON representative to request a Certificate of Insurance for the event. You will be required to provide the date, where this event will be held and the number of people expected to attend. There is no cost for this Certificate of Insurance that you will provide to the place where the event will be held. (Also ensure you keep a copy)

AON contact is

Chris Compton

Phone # 204-934-0279

e-mail address chris.compton@aon.ca

► **3rd Party Liability Insurance (renters' insurance)**

The attached email - User Groups Liability - Alternative Options came from our AON representative.

Please read it as it's helpful in regards to quick turn around for applications (for one-day events only) and reduced rates for premiums.

For additional questions and if you need to be walked thru the process, please contact our AON representative. However, if you still desire that the Diocese does the applications for you, please submit your applications two weeks before the date of each event.

Scan the application form to me first to ensure that it is filled out properly and the premium is correct.

Only when payment has been made will the application be sent to AON and the certificate of insurance be issued.

Under no circumstance should a renter reach out to me for payment or queries that relate to the parish venue they are renting.

The rates for 2026 will be posted on the Diocese website.

For parishes that have recurring annual coverage, please ensure that you apply for coverage annually.

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This insurance decreases the liability for the parish as well as the Diocese and runs from January to December.

Thanks,

Joy

Active Employees of the Diocese of Rupert's Land

2026 Rates

MANULIFE BENEFITS

Life Insurance

Coverage	2025	2026
Basic Life ≤ \$100,000	\$ 0.32 per \$1,000*	\$ 0.32 per \$1,000*
Additional Life > \$100,000	N/A	N/A
Accidental Death & Dismemberment	\$ 0.02 per \$1,000	\$ 0.02 per \$1,000
Dependent Life	\$ 0.70 per member	\$ 0.70 per member

Extended Health

Coverage	2025	2026
Single (S)	\$ 50.86	\$ 50.86
Family (F)	\$ 240.11	\$ 240.11

Dental

Coverage	2025	2026
Single (S)	\$ 70.30	\$ 68.89
Married (M)	\$ 140.29	\$ 137.48
Family (F)	\$ 244.57	\$ 239.68

Vision

Coverage	2025	2026
Single (S)	\$ 5.40	\$ 5.40
Family (F)	\$ 19.99	\$ 19.99

SELF-INSURED BENEFITS

Benefit	2025	2026
Self-Insured Death Benefit	\$ 1.23 per \$1,000	\$ 1.35 per \$1,000
Long Term Disability (Employer Contribution)	2.2% of salary [†]	2.2% of salary [†]

* Provincial retail sales tax is included in these rates if applicable. All other premiums are subject to the retail sales tax rate, if any.

[†] Salary for pension purposes

Active Employees of the Diocese of Rupert's Land

2026 Rates

GENERAL SYNOD PENSION PLAN

Contribution Type	2025	2026
Employee	5.0% of salary [†]	5.0% of salary [†]
Employer	12.5% of salary [†]	12.5% of salary [†]

CONTINUING EDUCATION PLAN

Contribution	2025	2026
Employer Annual Contribution	\$900	\$900

^{*} Provincial retail sales tax is included in these rates if applicable. All other premiums are subject to the retail sales tax rate, if any.

[†] Salary for pension purposes

Markel Canada

Commercial General Liability Package

Insurance Policy Quotation

SUMMARY OF QUOTATION

Policy Number:	TBA
Expiring Policy Number:	PRG788551-02
Type:	Renewal
Named Insured:	ANGLICAN SYNOD OF THE DIOCESE OF RUPERT'S LAND 'USER GROUPS' (As on File)
Mailing Address:	935 Nesbitt Bay, Winnipeg, Manitoba R3T 1W6
Policy Period:	From: January 24, 2025 To: January 24, 2026 12:01 a.m. Standard Time at the address of the Named Insured as stated above.
Business of the Insured:	Sport, Recreation & Leisure Activities, as per Rating Schedule (only while using Anglican Synod of the Diocese of Rupert's Land facilities)
Location:	As on file
Deposit Premium:	\$2,400
Minimum Retained Premium:	100%
Premium Basis:	Adjustable
Currency:	CAD
Broker:	AON REED STENHOUSE
Cancellations Notice:	30 days
Policy Jurisdiction:	Province of the First Named Insured
Insurers:	Certain Lloyd's Underwriters under contract MKL2025001

Coverage (refer to specific section to determine included coverages)	Premium	Commission
Commercial General Liability:	\$2,400	15%

Subjectivities

Our receipt and acceptance of the following are required prior to binding, unless otherwise noted below:

- Bordereaux compliance confirmation – full details requiring renters name, event/ sport activity, dates, premium collected , location, permit and/or certificate number, number of participants
- Bordereaux for 2024 - 2025 within 30 days from binding.

Comments

Please be advised that Markel Canada does not review Certificates of Insurance issued on behalf of the Named Insured, and does not require a copy of any Certificates of Insurance.

Certificates of Insurance can not be used to amend, expand, or otherwise alter the terms of the applicable policy.

Note:- Coverage only applies to the activity and dates disclosed on the permit application. The Insurance Company must approve activities.
- Some restrictions apply.

COVERAGE SECTION – COMMERCIAL GENERAL LIABILITY

Coverages	Limits of Insurance	
Bodily Injury and Property Damage	\$2,000,000	Each Occurrence
Product and Completed Operations	\$2,000,000	Annual Aggregate
Personal and Advertising Injury	\$2,000,000	Any on Person or Business Entity / Annual Aggregate
Medical Payments	\$2,500	Any One Person
Tenants' Legal Liability	\$250,000	Any One Premises
Coverages	Deductible	Retroactive Date (if applicable)
Bodily Injury and Property Damage	\$1,000	
Personal and Advertising Injury	\$1,000	
Tenants' Legal Liability	\$1,000	

Notable policy exclusions include but are not limited to: Aircraft And Watercraft, Liquor And Marijuana Liability, Products Recall, Abuse, Access Or Disclosure Of Confidential Information And Data Related Liability, Asbestos, Cyber Incident, Employment-Related Practices, ERISA, Fungi Or Spores, Lead, Nuclear Energy, Organic Pathogens, Pollution Liability With Hostile Fire Exception, Professional Liability, Racing Activities, Radioactive Matter, Recording And Distribution Of Material Or Information In Violation Of Law (Anti-Spam), Silica, Terrorism, War Risks, as well as Sanctions Limitation Condition.

Policy territory is Canada and the US, with worldwide coverage for claims brought back to Canada or the US.

Sixty (60) day notice of automatic acquisition clause.

Defence expenses are in addition to the limit of liability.

Please refer to the wording and listed endorsements for a complete description of terms and coverages.

Commercial General Liability Forms & Endorsements (Form Number – Form Name)
WCGE102101 - Commercial General Liability Policy - Occurrence Form
CGE1202012 - Additional Insured - Notice of Cancellation
CGE3042108 - Adjustable Policy Premium (User Groups)
CGE2212103 - Coverage Territory Amendment - Canada Only
CGE1272012 - Virus, Bacteria, Disease And Contagion Exclusion
CGE1612012 - Designated Operations or Entities Exclusion
CGE2282203 – Sports Activities Exclusion
CGE3032108 – Amendment of Other Insurance Condition
CGE1372012 - Contact Sports Exclusion
CGE1772103 - Non-Accumulation of Limits
CGE2752105 - Trampoline and Trampoline Parks Exclusion
WMCE9022102 – Policy Notices

Endorsement Comments:
CGE2282203 – Sports Activities Exclusion
- Alpine Skiing, Boxing, Climbing Walls, Contact Hockey, Martial Arts, Cycling, Fireworks, Gymnastics, Horse Related, Kickboxing,
- Lacrosse, Rugby, Skateboarding/Skateboard Parks, Snowboarding, Tackle Football, Trampoline
CGE3042108 - Adjustable Policy Premium (User Groups)
- Premium basis: Per Group/Event/Participant
- Rate Basis: As Per Rates on file with the company
- Deposit Premium: \$2,400

-	Audit Period: Annual
CGE1612012 - Designated Operations or Entities Exclusion	
-	Fitness Classes/Instruction, Tai Chi, Yoga, Zumba

Please Note

This quote may contain coverage terms that differ from terms originally requested and, is valid until the effective date of the policy or sixty (60) days from the date of this quote, whichever is earlier. Please review the limits, terms, exclusions and conditions of this quote.

In the event of any material change in risk before coverage is bound, Markel reserves the right to amend or withdraw terms. Coverage cannot be considered bound until confirmed in writing by Markel.

Conditions precedent to coverage afforded by this quote are (1) receipt, review, and acceptance of the information required herein within the stated timeframe; and (2) that no material change in the risk occurs; and (3) no submission is made to the Company of a claim or circumstances that might give rise to a claim between the date of the quote indicated above and the Effective Date. If such required information is not received, reviewed, and accepted within the state timeframe, or such material change is discovered or submission of a claim or circumstance is made, then the proposed insurance coverage will be void ab initio ("from the beginning").

For a complete description of coverage, please refer to the Policy Form. The titles applied to any endorsement, exclusion, or policy are for reference purposes only and are not intended to replace, alter, or delete any provisions contained therein.

If coverage is subsequently bound, your payment, net of commission, to Markel is required within 60 days from the inception date of coverage.

Thank you for the opportunity to be of service.

Yours truly,

Meagan McQuaid
Associate Underwriter, Markel Play

Markel
Suite 800 – 200 Wellington Street West
Toronto, ON M5V 3C7
Direct: 416.933.3668
meagan.mcquaid@markel.com
www.markelinternational.ca



From: [Joy Valencerina](#)
To: [Par.ochial](#)
Cc: [Melissa Nixon](#)
Subject: Tax deduction at source 2026
Date: December 2, 2025 12:57:00 PM
Attachments: [Tax deduction at source 2026.pdf](#)

Hello,

The attached contains instructions and information to complete the Request to Reduce Tax Deduction At Source for 2026.

- Letter to Clergy
- T1213 E (25)
- T1223 E (24)
- Service of Ordination of Priest
- To Whom It May Concern Letter
- Clergy Housing and Minimum Stipend Scale

Thanks,

Joy

Discipleship: Discovery, Development, Deployment

Joy R Valencerina, C.P.A.,C.G.A.

Director of Finance

Diocese of Rupert's Land

935 Nesbitt Bay, Winnipeg, MB R3T 1W6

finance@rupertsland.ca

phone: direct: 204-992-4201; toll free: 1-866-693-4418; fax: 204-992-4219

We acknowledge that we meet and work in Treaty 1, 2 and 3 Lands, the traditional land of the Anishinaabe, Cree, and Dakota people and the homeland of the Metis Nation. We are grateful for their stewardship of this land and their hospitality which allows us to live, work and serve God the Creator here.



The Diocese of Rupert's Land

ANGLICAN CENTRE

935 NESBITT BAY, WINNIPEG, MANITOBA R3T 1W6

TELEPHONE (204) 992-4200 • FAX (204) 992-4219

E-mail general@rupertsland.ca

Date: December 2, 2025

To: Clergy

From: Joy R Valencerina, CPA, CGA
Director of Finance

Re: T1213 – Request to Reduce Tax Deductions at Source for Year

For employed clergy that wish to have a tax deduction on your housing allowance, at source, please complete the following forms:

T1213 E (25) – Request to Reduce Tax Deductions at Source for Years – can request approval for up to two years, however you must complete a separate form for each year.

T1223 E (24) - Clergy Residence Deduction – Canada Revenue Agency requires an estimate of expenses for 2026 and if you make a request for two years, an additional form would be required to be completed as an estimate for the following year.

Service of Ordination of Priest – will aid you in completing the detailed job description required on the T1223 E (24) and percentage of time per week each duty requires. This is not sent to Canada Revenue Agency.

To Whom it May Concern Letter – for you to enclose with your application.

Clergy Housing and Minimum Stipend Scale - for 2026 to assist you in completing the forms. This is not sent to Canada Revenue Agency.

When the approval is received, please forward a copy of the whole letter to the individual completing your payroll and adjustments will be made to your pay.

If there are any questions or concerns, please do not hesitate to contact me at 204-992- 4201.

Thanks,

Joy



Request to Reduce Tax Deductions at Source

Year _____

- Fill out all 4 parts of this form to ask the Canada Revenue Agency (CRA) for reduced tax deductions (waiver) at source for any deductions, credits, or non-refundable tax credits that are not included on the Form TD1, Personal Tax Credits Return
- **Incomplete forms may result in processing delays**
- Do not use this form to ask the CRA to reduce your old age security (OAS) recovery tax. Instead, use Form T1213(OAS), Request to Reduce Old Age Security Recovery Tax at Source
- Before you send this form to the CRA, make sure that the following apply:
 - You filed your income tax and benefit returns for the previous years and the CRA has assessed them
 - You have paid any amounts owing in full
- You must make this request every year. This is because a deduction or a credit must be reviewed by the CRA to ensure it will generate a refund, based on your income for this year, before an approval can be provided.
 - If your deductible support payments stay the same or increase from one year to the next, you can make this request every two years by providing a form for each year.

Part 1 – Identification

First name		Last name		Social insurance number	
Address					
City	Province / Territory	Postal code	Telephone numbers		
			Residence	Business	

Employer/Payer

Name	Contact person	Telephone number	Fax number

Part 2 – Request to reduce tax on

☐ Salary ☐ Lump sum ¹ Enter the payment amount and details (for example, a bonus or vacation pay).
\$ _____

¹ If you are using a lump sum amount for a registered retirement savings plan (RRSP) and the amount is unknown, enter your expected RRSP contribution on line 1 without exceeding your RRSP deduction limit.

Is your request for a reduction in income tax deducted because you work in a different province or territory than the one you live in?

☐ Yes ☐ No

If **yes**, enter the province or territory that you worked in and skip to Part 4 "Certification" section at the bottom of this form. _____

If **no**, fill out the rest of the form.

Part 3 – Deductions from income and non-refundable tax credits

Indicate the amount(s) of your **applicable** deductions from income and non-refundable tax credits below (line 1 to 12). These amount(s) will be used to determine the net amount of your waiver.

Registered retirement savings plan (RRSP) contributions	\$ _____	1
• Give details or a copy of the payment arrangement contract		
• Do not include contributions deducted from your pay by your employer		
Child care expenses	\$ _____	2
• Give details on a separate sheet or attach Form T778, Child Care Expenses Deduction		
Support payments	\$ _____	3
• Attach a copy of your court order or written agreement and Form T1158, Registration of Family Support Payments (if not previously filed)		
• Recipient's name and social insurance number: _____		
Employment expenses	\$ _____	4
• Attach a filled out Form T2200, Declaration of Conditions of Employment, and Form T777, Statement of Employment Expenses		

Part 3 – Deductions from income and non-refundable tax credits (continued)

Carrying charges and interest expenses on investment loans	\$	5
• Attach a copy of statements from the lender confirming the purpose and amount of the loan(s) and the interest payments to be made in the year		
Medical expenses	\$	6
• Attach a list identifying the medical expenses and indicate the related amount		
Donations	\$	7
• Attach a list that names the registered charities or other qualified donees and indicates the related amount		
Clergy residence	\$	8
• Attach a filled out and signed Form T1223, Clergy Residence Deduction for the related year		
Registered pension plan (RPP) buying back contributions for past service	\$	9
• Indicate if the buying back is for past service contributions for 1989 or earlier years and the deductible amount		
• Indicate if the buying back is for past service contributions made for 1990 or later years and attach a copy of the Past Service Pension Adjustment certification		
• For more information on RPP contributions, see Guide T4040, RRSPs and Other Registered Plans for Retirement		
Foreign tax credit	\$	10
• Attach a filled out Form T2209, Federal Foreign Tax Credits, or a letter that includes the calculations		
Other deduction or non-refundable tax credit	\$	11
(for example, moving expenses, carrying forward tuition, education, and textbook amounts)		
• Attach all supporting documents. Use a separate sheet to give details if necessary ²		
Specify: _____		
² Go to canada.ca/fed-tax-information to find out which supporting documents are needed to claim the deductions and credits you requested.		
Other income on which payers will make no tax deductions at source	\$	12
(for example, interest, net rental or self employment income)		

Part 4 – Certification

I request authorization for my employer or payer to reduce my tax deductions at source based on the information given.
 I certify that the information given on this form and in any attached document is correct and complete.

Signature

Date

How to send in your form

Send this filled out form with copies of all supporting documents: ³

Online:

Individuals or their representatives can submit online through My Account or Represent a Client at canada.ca/taxes:

- Select the Submit documents services
- Follow the instructions and select the topic "Contact Centre and International Correspondence"
- Upload your form and supporting documents

By mail or fax:

Sudbury Tax Centre
 PO Box 20000 Station A
 Sudbury ON
 P3A 5C1
 Fax 418-562-3368 or 1-833-697-2401

³ Keep your original supporting documents for your records.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.



Clergy Residence Deduction

Complete this form to claim the clergy residence deduction. You complete Part A and Part C, and your employer completes Part B. If you have more than one employer in the year, each employer has to complete a separate Part B. In this situation, you must complete only one Part C calculation by combining the income from all eligible employers.

You do not have to file this form with your Income Tax and Benefit Return or your Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada. However, you have to keep it in case the Canada Revenue Agency (CRA) asks to see it later.

For more information, see consolidated and archived Interpretation Bulletin IT-141R, Clergy Residence Deduction.

Part A – Employee information (to be completed by the employee)

Last name	First name	Tax year	Social insurance number
Home address		Address of residence being claimed (if different)	

Part B – Conditions of employment (to be completed by the employer)

1. Was this employee (tick all that apply):

a) ☐ a member of the clergy?

If so, specify their title (as designated by the denomination or church that formally recognized them) and the name of the denomination or church. Provide a copy of their proof of appointment (for example, an ordination certificate).

b) ☐ a regular minister of a religious denomination?

If so, specify the spiritual duties the employee is authorized to perform. Provide the name of the religious denomination and describe how they were appointed.

If you ticked a) or b), go to question 3.

c) ☐ a member of a religious order?

If so, provide the name of the order.

2. If this employee was a member of a religious order, answer the following questions:

a) Were they employed by the order on a full-time basis?

☐ Yes ☐ No

b) Does the order place restrictions on this employee's outside employment activities?

☐ Yes ☐ No

If yes, specify the restrictions:

c) Describe how this employee was admitted to the order.

d) Are there written standards of conduct to which this employee must adhere?

☐ Yes ☐ No

If yes, are these standards exclusive to members of the order?

☐ Yes ☐ No

3. Was this employee (tick all that apply):

a) ☐ in charge of a diocese, parish or congregation?

b) ☐ ministering to a diocese, parish or congregation?

c) ☐ engaged exclusively in full-time administrative service by appointment of a religious order or religious denomination?

If so, provide the name of the organization (if different from the employer) that appointed this employee to their position and describe how they were appointed.

4. Provide this employee's job title and attach a detailed job description describing all of their duties. The description should state the percentage of time per week that each duty takes.

5. Did you provide free accommodation to this employee?

☐ Yes ☐ No

Employer certification

I certify that the information provided for this employee in Part B is, to the best of my knowledge, correct and complete.

Name of employer		Name and title of authorized person
Date	Telephone number	
		Signature of employer or authorized person *

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part C – Calculation of deduction (to be completed by employee)

(A) If you owned or rented the residence that you occupied, complete (B) below even if you received a housing allowance or an allowance for eligible utilities from your employer. If the residence you occupied was provided by your employer (you did **not** rent or own the residence), the value of this benefit (including any allowance for eligible utilities) is shown as a taxable benefit in box 30 of your T4 slip. Claim this amount as a deduction on line 23100 of your return and do **not** complete (B) below.

(B) If you owned or rented the residence that you occupied, complete the following:

How many months did you ordinarily occupy this residence during the year?

Income from qualifying employment from all eligible employers (see note 1)		1
--	--	---

Amount from line 1 multiplied by 1/3		2
--------------------------------------	--	---

Number of months in qualifying employment		3
---	--	---

Line 3 × \$1,000 (maximum \$10,000)		4
-------------------------------------	--	---

Enter **whichever is more**: line 2 or line 4.

	5
--	---

Actual rent and eligible utilities paid or, if residence is owned, fair rental value including eligible utilities for the total period in the year that the residence was owned or rented **and** you were in qualifying employment (see note 2 and note 3)

	6
--	---

All amounts claimed by you or any person for the accommodation (see note 4)

—	7
---	---

Line 6 minus line 7

=	8
---	---

Enter **whichever is less**:

Line 5 or line 8

	9
--	---

Line 1 or line 9

Enter the amount from line 10 on line 23100 of your return.

	10
--	----

Note 1: "Income from qualifying employment" has the same meaning as "remuneration for the year from the office or employment" as stated in paragraph 8(1)(c) of the Income Tax Act. Do **not** include any Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) disability benefits received on line 1.

Note 2: If you and your spouse or common-law partner are **both** clergy members, each of you should record the full amount of rent paid or the fair rental value on line 6.

Note 3: The actual rent and eligible utilities paid or, if the residence is owned, the fair rental value including eligible utilities, must be reduced by all amounts other than the employee's clergy residence deduction (see note 4), that are claimed by you or any other person, for the same accommodation, if the other amounts deducted are for the same months or period. This could arise, for example, if you or your spouse or common-law partner claim work-space-in-the-home expenses.

Note 4: If you and your spouse or common-law partner are **both** claiming clergy residence deductions, the person with the higher salary should complete their calculation of the deduction first, with "0" entered on line 7 if there are no other deductions for accommodations other than the clergy residence deduction. The person with the lower salary should then take into consideration the clergy residence deduction made by the person with the higher salary, and also include any other deduction for the same accommodation (as explained in note 3).

(C) If the residence that you occupied was provided by your employer (A) for part of the year and was owned or rented by you (B) for a **different** part of the year, add amounts (A) and (B) and claim the total amount on line 23100 of your return. The amount claimed for the clergy residence deduction **cannot** be more than the income from qualifying employment on line 1.

See the privacy notice on your return.

Taken from the Service of Ordination of Priest:

As a Priest, clergy are:

- **Called work as a *pastor, priest, and teacher*, together with your bishop and fellow presbyters, and to take your share in the councils of the Church**
- **to proclaim by word and deed the gospel of Jesus Christ, and to fashion your life in accordance with its precepts**
- **to love and serve the people among whom you work, caring alike for young and old, strong and weak, rich and poor**
- **to preach, to declare God's forgiveness to penitent sinners, to pronounce God's blessing**
- **to preside at the administration of holy baptism and at the celebration of the mysteries of Christ's body and blood**
- **to perform the other ministrations entrusted to you**
- **to nourish Christ's people from the riches of his grace, and strengthen them to glorify God in this life and in the life to come**
- **to be diligent in reading and study of the holy scriptures, and in seeking the knowledge of such things as may make you a stronger and more able minister of Christ**
- **to minister the word of God and the sacraments of the new covenant, that the reconciling love of Christ may be known and received**
- **to be a faithful pastor to all whom you are called to serve, labouring together with them and with your fellow ministers to build up the family of God**
- **to pattern your life (and that of your family) in accordance with the teachings of Christ, so that you may be a wholesome example to your people**
- **to persevere in prayer, both in public and in private, asking God's grace, both for yourself and for other, and offering all your labours to God, through the mediation of Jesus Christ, and in the sanctification of the Holy Spirit**

Taken from the Letter of Institution:

As Parish Priest, The Rev. _____ has been called to work together with the Bishop and other clergy as a pastor, priest and teacher, and to share in the councils of the Church.

The Rev. _____ has been selected to serve God as

Incumbent in the Parish of _____ in Winnipeg

And as such, is fully empowered and authorized to exercise this ministry, accepting its privileges and responsibilities as a Priest of this Diocese, in communion with the Bishop.

Having committed to this work, do not forget the trust of those who have chosen you. Care alike for young and old, strong and weak, rich and poor. By your words, and in your life, proclaim the Gospel. Love and serve Christ's people. Nourish them, and strengthen them to glorify God in this life and in the life to come.



The Diocese of Rupert's Land

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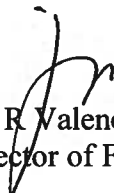
December 2, 2025

To Whom It May Concern:

The Diocese of Rupert's Land approves the amount of Clergy Residence Allowance that the Clergy within the Diocese receives on a yearly basis. For the year 2026, the minimum Clergy Residence Allowance is \$ 19,722.00. This amount is based on full time employment within the Diocese of Rupert's Land. For a member of the clergy who works part of the time, the Clergy Residence Allowance is calculated proportionately.

If there are any questions or concerns, please do not hesitate to contact me at 204-992-4201.

Sincerely,


Joy R. Valencerina, CPA, CGA
Director of Finance

Schedule A

Diocese of Rupert's Land Clergy Housing and MINIMUM Stipend Scale for 2026 For Approval by the Diocesan Council

HOUSING:

Because housing costs increased in 2025, the 2026 minimum clergy housing allowance is increased by 4.5% from \$18,873 to \$19,722 for clergy providing their own accommodation.

The Compensation Committee continues to encourage the compensation package for clergy living in a rectory include an equity enhancement e.g. RRSP, TFSA to allow these clergy to build equity for their future.

MINIMUM CLERGY SALARY:

The 2026 minimum clergy stipend scale is increased by 1.9% - the cost-of-living increase per accepted policy. In 2025, due to the larger increase in the housing allowance and challenging financial times in many parishes, no adjustment was made to bring our stipends closer to the stipends of clergy in other dioceses comparable to Rupert's Land. In 2026, there will be a \$1,000 adjustment above the cost-of-living increase. Further adjustments will be considered each year.

The stipend increases with "years of service" until Year 26+ is reached.

ACCUMULATED OVERTIME (primarily for those in part-time positions)

Clergy may accumulate no more than 1 month of banked time at any one time, unless previously mutually agreed upon by the Parish and Clergy.

YEARS OF SERVICE

Years of service remain standardized to January 1, on the calendar year of ordination as opposed to month of ordination. Those parishes that currently use month of ordination may continue to do so until a change in incumbency. (Example – a clergy person gets ordained Dec 12th. They would be on year one until Jan 1 of the following year at which point they would progress to year 2.)

MINIMUM FEES FOR SERVICES:

The rate for 2025 remains at \$200 for the first Service and \$90 for each subsequent service. (This second service is only applicable to parish groupings or parishes who have more than one service per Sunday).

Mileage is at the prescribed rate from home of clergy to parish and return. Parish pays fees and mileage; the Diocese pays if a mission or administered parish.

A flat fee for emergency pastoral services, in the event of the absence of the clergy or no parish clergy, remains at \$75 plus travel in accordance with Diocesan travel policy.

MOTORIZED VEHICLE ALLOWANCE

The Motorized Vehicle Allowance is for cars, trucks, SUVs, and motorcycles. The base rate for 2026 for the motorized vehicle allowance increases from \$.55/km to \$.56/km to reflect increases in costs beyond gasoline. The total allowance is the base rate plus the quarterly fuel adjustment provision as approved by Diocesan Council in April 2022. Travel entirely within Ontario is \$0.02 more per km than in Manitoba. The Compensation Committee calculates the next quarter's fuel adjustment provision rounded to the nearest cent and provides it to the Diocese. A separate rate for casual travel for the Diocese of Rupert's Land is no longer used and has been deleted from Schedule A; the published rate is being used.

ALTERNATIVE TRANSPORTATION ALLOWANCE

The Alternative Transportation Allowance is for those who primarily use a bus, bicycle, e-bike, e-scooter, or other alternative transportation methods. The rate for 2026 is \$30 every month when alternative

transportation is the primary method of transportation. Claiming this allowance doesn't prevent claiming occasional use of the Motorized Vehicle Allowance e.g. a longer trip to another town or inclement weather (heavy rain or snow).

Diocese of Rupert's Land											
MINIMUM Stipend Scale by Year - Comparative											
YEAR	2020	2021	2022	2022	2023	2024	2024	2025	2026	2026	
		same as 2020		w/add'l \$2K			w/add'l \$2K			w/add'l \$1K	
1	32,896	32,896	34,080	36,080	39,237	40,250	42,250	43,019	43,840	44,840	
2	33,476	33,476	34,681	36,681	39,891	40,920	42,920	43,701	44,536	45,536	
3	34,056	34,056	35,282	37,282	40,544	41,590	43,590	44,384	45,231	46,231	
4	34,637	34,637	35,884	37,884	41,199	42,262	44,262	45,067	45,928	46,928	
5	35,217	35,217	36,485	38,485	41,852	42,932	44,932	45,750	46,624	47,624	
6	35,797	35,797	37,086	39,086	42,506	43,602	45,602	46,432	47,319	48,319	
7	36,377	36,377	37,687	39,687	43,159	44,273	46,273	47,115	48,015	49,015	
8	36,957	36,957	38,287	40,287	43,813	44,943	46,943	47,797	48,710	49,710	
9	37,537	37,537	38,888	40,888	44,466	45,613	47,613	48,480	49,406	50,406	
10	38,117	38,117	39,489	41,489	45,120	46,284	48,284	49,162	50,101	51,101	
11	38,698	38,698	40,091	42,091	45,774	46,955	48,955	49,846	50,798	51,798	
12	39,278	39,278	40,692	42,692	46,428	47,625	49,625	50,529	51,494	52,494	
13	39,858	39,858	41,293	43,293	47,081	48,296	50,296	51,211	52,189	53,189	
14	40,438	40,438	41,894	43,894	47,734	48,966	50,966	51,894	52,885	53,885	
15	41,018	41,018	42,495	44,495	48,388	49,636	51,636	52,576	53,580	54,580	
16	41,598	41,598	43,096	45,096	49,041	50,307	52,307	53,259	54,276	55,276	
17	42,178	42,178	43,696	45,696	49,695	50,977	52,977	53,941	54,971	55,971	
18	42,758	42,758	44,297	46,297	50,348	51,647	53,647	54,624	55,667	56,667	
19	43,338	43,338	44,898	46,898	51,002	52,318	54,318	55,306	56,363	57,363	
20	43,919	43,919	45,500	47,500	51,656	52,989	54,989	55,990	57,059	58,059	
21	44,499	44,499	46,101	48,101	52,310	53,659	55,659	56,672	57,755	58,755	
22	45,079	45,079	46,702	48,702	52,963	54,330	56,330	57,355	58,450	59,450	
23	45,659	45,659	47,303	49,303	53,617	55,000	57,000	58,037	59,146	60,146	
24	46,240	46,240	47,905	49,905	54,271	55,671	57,671	58,721	59,843	60,843	
25	46,820	46,820	48,506	50,506	54,925	56,342	58,342	59,404	60,538	61,538	
26	47,400	47,400	49,106	51,106	55,578	57,012	59,012	60,086	61,234	62,234	
26+	47,980	47,980	49,707	51,707	56,232	57,682	59,682	60,769	61,929	62,929	
COLA	0.022	0.004	0.036		0.0875	0.0258		0.0182	0.0191		
		not awarded									