



ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAINTREE, MASSACHUSETTS 02184-3839

March 22, 2021

Dear Pastors/Administrators, Finance & Operations Managers/Business Managers:

Enclosed are copies of the IFRM Abatement Criteria and the fiscal year 2022 Central Ministry Tithes and Net Rental Income Tax Abatement Form. All parishes are welcome to apply for an abatement based on their financial situation and budget for the upcoming year. A parish budget for FY 2022 is required to be submitted with your application. Your request cannot be processed if all the information is not provided.

Please note that your fiscal year 2022 IFRM invoice was emailed directly to the parish finance and operations/business manager using the secure email system.

If you decide to apply, please mail, email or fax the completed application form by Friday, May 7, 2021 to:

John E. Straub, Chancellor
Archdiocese of Boston
66 Brooks Drive
Braintree, MA 02184
Email: jstraub@rcab.org
Fax: (617) 779-4571

The Abatement Committee will review all requests and will respond with a decision in writing by June 21st. If you have any questions on this process or need additional assistance, please contact me or your regional Parish Services Consultant.

Thank you for your assistance through this process.

Sincerely,

A handwritten signature in black ink, appearing to read "Denise M. Biernat".

Denise M. Biernat
Director of Parish Services
(617) 746-5685
dmbiernat@rcab.org

Abatement Criteria for Central Ministry Support Tithe, Net Rental Income Tax and Catholic Appeal Assessment

Annual support to Central Ministries has the following components: The Catholic Appeal Assessment, Net Rental Income Tax and the Central Ministry Tithe. These components represent a parish's fair share of support based on their individual base revenue amount and net rental income amount. There may be situations where a parish may need to apply for partial or full relief from the financial obligation of the tithe, net rental income tax and/or Catholic Appeal assessment. In these circumstances the parish will have to demonstrate financial hardship.

With the Central Ministry Tithe, each parish will be expected to contribute 10% of their base revenue (or 5.3% if there is a parish school) in order to fulfill this tithe obligation. While the tithe is not intended to cause undue financial hardship to any one parish, assistance is available to help parishes assess their ability to pay the monthly tithe amount and in developing operational budgets to incorporate the tithe expense.

With the Net Rental Income Tax, each parish will be expected to contribute 18% of their net rental income (or 13.3% if there is a parish school) in order to fulfill this net rental income tax obligation. While the net rental income tax is not intended to cause undue financial hardship to any one parish, assistance is available to help parishes assess their ability to pay the monthly net rental income tax amount and in developing operational budgets to incorporate this expense.

The Catholic Appeal Assessment (8% of parish base revenue) represents a portion of parish support for Central Ministries.

In order to **qualify** for an abatement of **Central Ministry Tithe, Catholic Appeal Assessment and Net Rental Income Tax** or a **Catholic Appeal rebate**, parishes will need to meet or exceed their In-Pew Goal by implementing the In-Pew Campaign best practices as outlined in the Catholic Appeal procedural guide and engaging an Appeal Coordinator volunteer.

An annual abatement process will review the parish's ability to pay the **Central Ministry Tithe, Catholic Appeal Assessment, Net Rental Income Tax** based on the noted financial hardship and/or extraordinary circumstances that has led the parish to apply for abatement.

Central Ministry Tithe Abatement/Net Rental Income Tax Abatement/Catholic Appeal Abatement:

To apply for abatement of the Central Ministry Tithe, Net Rental Income Tax or Catholic Appeal Assessment, the parish will need to complete an abatement request form and provide the following information with the application by the due date.

1. Reason or basis for applying for abatement
2. Income statement and balance sheet for the current fiscal year to date and the prior fiscal year
3. Budget for the current and upcoming fiscal year (**required with application**)

Catholic Appeal Assessment Abatement:

A parish is welcome to apply in November near the completion of the Catholic Appeal campaign. Appeal abatement forms will be provided in the fall. The abatement review committee will make every effort to assist the parish in evaluating its abatement request. The parish will be notified in writing by January concerning its abatement request and the amount granted.

Mid-year Abatement:

An abatement request may be considered on dates other than noted above when a parish has experienced a significant change in its financial condition. These will be reviewed on an individual basis.

As you plan beyond the upcoming fiscal year, we ask that you budget for your full tithe obligation, net rental income tax and Appeal assessment, as **all abatement requests are not guaranteed and are subject to available funding.**

Abatement Committee Members:

Fr. Scott Euvrard, Pastor

Fr. Brian Flynn, Pastor

Fr. Bob Deehan, Pastor

Fr. Walter Carreiro, Pastor

John E. Straub, Chancellor

Denise McKinnon-Biernat, Director of Parish Services

ARCHDIOCESE OF BOSTON
IFRM ABATEMENT COMMITTEE

MEMORANDUM

TO: IFRM ABATEMENT COMMITTEE
FROM: DENISE BIERNAT
RE: EXTENSION OF CATHOLIC APPEAL CA' 20 PROCEDURAL CHANGE
DATE: 1/26/2021
ISSUE: IMPACT ON IFRM ABATEMENT AND REBATE PROCESS FY 2022

Overview:

The Covid 19 related issues and restrictions continue to impact the parishes ability to conduct the in-pew process in March of 2021 for the launch of the Catholic Appeal to the wider parish community. We continue to be unable to fully return to Mass.

For the launch of the Catholic Appeal in 2021 we will extend the process used for the 2020 Catholic Appeal with a direct mailing campaign. There have been 3 letters to date sent to existing donors from the Catholic Appeals Office. In August or September there will be a fourth letter coming directly from the Pastor realigning into a virtual in-pew process.

Impact on the IFRM:

As a condition of receiving a Tithe, Net Rental Income, Catholic Appeal Abatement and Catholic Appeal Rebate a parish is to conduct an in-pew process and meet an in-pew donor goal.

Under these pandemic conditions the traditional in-pew process cannot be done to the extent needed for any parish to meet this condition.

Recommendation: Extension of Temporary Change to the IFRM Process for one more year FY 2022

1. Replace the in-pew count requirement with a total Donor Count requirement.
2. The donor count will be based on the total donor count from last years' Catholic Appeal CA'20.
3. Effective measure as it reflects existing donors to the Catholic Appeal
4. Pastor will be required to participate in the fourth direct mail campaign.
5. Due to the timing of the direct mail campaign, we will waive the requirement for the Donor Count and Direct Mailing for the Tithe and Net Rental Income Tax Abatement process in June 2020. The parishes are unable to complete the fourth direct mailing prior to the abatement process completion.
6. Require meeting the Donor Count and the fourth Direct Mailing for the Catholic Appeal Abatement and Rebate process for CA' 21 in January 2022.



IFRM - Improved Financial Relationship Model

ROMAN CATHOLIC ARCHDIOCESE OF BOSTON CENTRAL MINISTRY TITHE / NET RENTAL INCOME TAX ABATEMENT FORM FISCAL YEAR 2022

Parish Name: _____

Town: _____

Collaborative Phase: _____
(If applicable)

Region: _____

Annual Tithe Amount

Abatement Amount Requested

%

Annual Net Rental Income Tax Amount

Abatement Amount Requested

%

Have you engaged in a Development or Increased Offertory Program in the last 3 years?

Circle one: Yes No

If Yes, indicate type and date of program: _____

List consulting firm used or RCAB Development Office: _____

If No, please state reason why: _____

BASIS OF APPLICATION FOR ABATEMENT:

PASTOR/ADMINISTRATOR

DATE

Please send completed abatement form, budget and financial statements to:

Mr. John Straub, Chancellor
Archdiocese of Boston, 66 Brooks Drive, Braintree, MA 02184
Phone: 617-746-5670 Fax: 617-779-4571
E-mail: jstraub@rcab.org