



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

April 22, 2022

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

Enclosed are copies of the IFRM Abatement Criteria and the fiscal year 2023 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 2023 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 2023 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 19, 2022 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 24th. 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



IFRM - Improved Financial Relationship Model

ROMAN CATHOLIC ARCHDIOCESE OF BOSTON

CENTRAL MINISTRY TITHE / NET RENTAL INCOME TAX ABATEMENT FORM

FISCAL YEAR 2023

Parish Name: _____

Town: _____

Collaborative Phase: _____

(If applicable)

Region: _____

Annual Tithe Amount

Abatement Amount Requested

%

Annual Net Rental Income Tax Amount

Abatement Amount Requested

%

In the basis for application section below, please include steps the parish has taken to address the financial challenges, such as the stewardship program Grateful Discipleship, other revenue enhancement efforts or cost reduction measures.

A budget for FY 2023 is required with each application.

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



IFRM - Improved Financial Relationship Model

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. Budget for the 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.

Please note:

1. Budget for the current fiscal year *(required with the Catholic Appeal Abatement application)*



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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