

IRS Guidelines Regarding Tithing in the Catholic Schools of the Archdiocese of Kansas City in Kansas:

- 1) When a stewardship tithing program is enacted in a parish with parishioner contributions covering the cost of Catholic education, no parishioner can be charged tuition for the ministry of Catholic education. Non-parishioners can be charged tuition based on per pupil cost, but this can not be applied to any parishioner. There must be a **no-tuition policy for parishioners**.
- 2) No minimum tithing amount can be established for any parishioner. A percentage of giving can be established as the norm for the parish but this can not be translated into a specific dollar amount. There must be a **no minimum amount of the tithe policy for parishioners**.
- 3) All otherwise eligible parishioners must be allowed to attend the school irrespective of the amount of the family tithe, and the amount of the tithe can not be utilized in determining eligibility even when there is a waiting list.
- 4) No proof of tithing can be required such as income tax returns or W-2 forms.