## CATHEDRATIC, ASSESSMENTS AND PRESCRIBED COLLECTIONS

The **CATHEDRATIC**, as authorized by canon law section 1263, is the contribution made by every parish to support the work of the Archdiocese. This includes Archdiocesan administration, the chancery office, the Office of the Tribunal and the Archbishop's residence.

The Chancery Accounting Office calculates the amount due based on the annual report submitted by the parish. The amount due for the current year is based on income two years prior. Every parish contributes 5% of its ordinary income (which are: Ordinary Collections, Other Contributions & Income from Parish Assets which are listed in account numbers 100 through 130 on the annual financial report). Normally payments are made monthly throughout the year. **Final payment is due by June 30**. Parishes who fund the education of their children through regular parish stewardship (tithing program) and no tuition is charged, are allowed to deduct 50% of the parish's contribution to Catholic education from the amount subject to Cathedratic. This recognizes that tuition generally covers 50% of the student cost. The parish/school must be recognized by the Archdiocese of Kansas City in Kansas School Office as "tithing."

**ARCHDIOCESAN ASSESSMENTS**: There are two annual assessments to assist in supporting the life of the Archdiocesan Church:

- <u>Savior Pastoral Center</u> The church throughout the Archdiocese assists the pastoral center which is available for Archdiocesan functions and parish activities. The amount is determined annually based on need and approved by the Archbishop.
- Youth Formation The church throughout the Archdiocese supports the formation of youth particularly in rural and urban areas and provides tuition assistance to catholic high school students. This assessment is calculated at 1.2% of Cathedratic income. Beginning in fiscal year 2023-2024, the assessment was lowered to 1.2% to reflect the sun setting of the 10-year assessments.

PRESCRIBED COLLECTIONS: There are two prescribed collections in the Archdiocese, Christmas and Good Shepherd Sunday. The Christmas collection is for Catholic Charities of Northeast Kansas and the Good Shepherd Sunday collection is for seminarians and priests. The total amount required is set annually by the Chancery and the amount due per parish is determined by each region, on the basis of income, number of families, and ability to pay. Due to accounting and fundraising rules and canon law, any amount given by a donor for a specific purpose (a restricted donation) must be used only for that purpose. Therefore, each parish is required to remit all amounts specifically given by parishioners to these collections, even if the amount is higher than the prescribed amount. If the amount given is less than the prescribed amount, the parish is required to make up the difference.

- <u>Catholic Charities</u> This prescribed collection is used to support Archdiocesan outreach to those in need at a level that cannot be supported effectively by an individual or parish.
- <u>Priesthood: Present and Future</u> This prescribed collection is designated to provide for the education and formation of seminarians and priest advanced studies and continuing education, and priest pension plan contributions. The amount of this assessment is determined yearly in light of needs and income from other sources that assist in funding these obligations. The special collection for Priesthood: Present and Future on Good Shepherd Sunday assists the parish in meeting its obligation to this assessment.

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