

## **CHRISTMAS OFFERINGS**

For most of the history of the Diocese of Huron, Christmas offerings for the clergy have been traditional in many congregations. The “Special Envelopes” and loose or open collection at the Christmas services have been considered a gift from the congregation to the clergy as a special “thanks” for ministry.

Regular parish envelopes, or any others marked for other purposes, are not included as part of the gift to the clergy.

It is customary for the church wardens to remind the parishioners of this tradition. Special care should be taken in any mailing or announcement to clearly explain what is the tradition in the parish, especially making clear that “Special Christmas Envelopes” and loose collection are a gift to the clergy if that is the custom, and whether or not receipts for Income Tax purposes will be issued. It is advisable that “Special Christmas Envelopes” be imprinted with “Christmas Gift to Clergy” or some other suitable wording. Some parishes print a choice for donors: “Christmas gift to Clergy” or “Parish Treasury”.

### **Some Ways of Handling**

1. The “special Envelopes” are opened and loose collection counted by church officials and deposited in church’s bank account. The church issues cheque(s) to the clergy for the total amount. Receipts for Income Tax purposes can be issued and total amount included as remuneration to clergy on the T4 Supplementary at year end.
2. The “Special Envelopes” unopened along with loose collection handed to clergy by church officials. Receipts for Income Tax purposes cannot be issued. It is not reported as income on the T4 Supplementary form by the parish, but the reporting for taxable income purposes is the responsibility of the clergy.
3. Vestry or Board decide on a “Christmas Bonus” or an equivalent increment in stipend for clergy and all “Christmas Envelopes” and loose collection therefore go into the church’s general funds or some other fund.

*Reviewed September 2016*