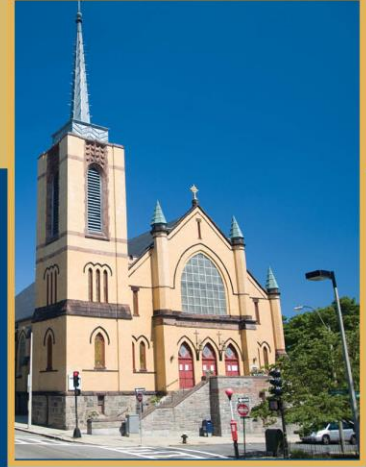
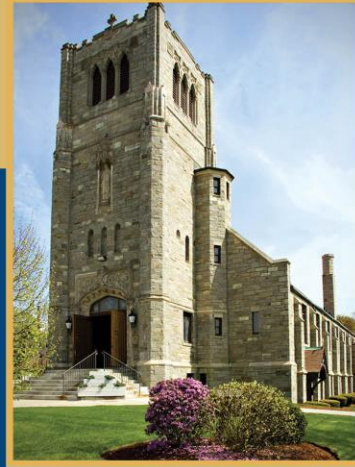
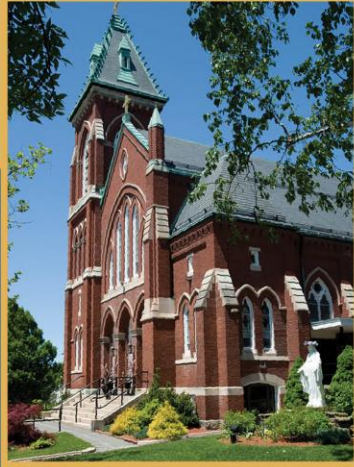


ARCHDIOCESE OF BOSTON



IFRM – Improved Financial Relationship Model

Parish and Finance Council Discussion Guide

Topics of Discussion

- Central Ministries and Parish Support
- IFRM Modifications Decree
- Website for More Information
- Contact Information

Central Ministries and Parish Support

The 50 plus ministries housed at the Pastoral Center in Braintree play a critical role in carrying out the Church's mission across the Archdiocese. These ministries further the work of the church through the many institutions and millions of Catholics that comprise the Archdiocese.

Central Ministries provides programs and services that include:

- Programs to hand on the faith to the young and new Catholics
- Support for the formation of priests, deacons, and lay leaders
- Resources for Cardinal Seán as he serves and guides our local church

IFRM MODIFICATIONS DECREE – new model structure

- **Remove** Net Rental Income from base revenue for both Central Ministry Tithe and Catholic Appeal Assessment calculations.

Base Revenue = 3 Year Average of Offertory + Offertory Monthly + Grand Annual

- Central Ministry Tithe calculated as 10% of Base Revenue
- Catholic Appeal Assessment calculated as 8% of Base Revenue
- **Net Rental Income** would be taxed as a separate line item on the monthly billing at the current 18%
- Implement a tax on the **Net Proceeds** from the Sale of Property at 18%
- Create a “Pooled” Catholic Appeal rebate structure
 - To qualify for a Catholic Appeal rebate or abatement (Central Ministry Tithe & Catholic Appeal), parishes would need to;
 - Meet or exceed their in-pew goal
 - Engage a Catholic Appeal Coordinator

IFRM MODIFICATIONS DECREE

- A “pool” of funds would be created for parishes that meet the conditions above and exceed their Catholic Appeal Assessment.
 - The Tithe and Catholic Appeal abatements would be paid from the pool
 - Balance of funds would be distributed as rebates on a prorated basis
 - Rebate distribution would change from 3 times per year to 2 a year (August/February)

- Review IFRM every five years

Website for More Information

<http://www.bostoncatholic.org/ifrm.aspx>

Includes the following additional information:

- IFRM Guidebook
- Frequently Asked Questions
- Information on applying for abatements
 - Tithe Abatement Form
 - Appeal Assessment Abatement Forms

Contact Information

Parish Financial Services

DENISE MCKINNON-BIERNAT

Director of Parish Services

617-746-5685

dmbiernat@rcab.org

TOM DUDDY

Parish Services Consultant

Central Region

617-746-5684

tduddy@rcab.org

MICHAEL CURREN

Parish Services Consultant

Merrimack Region

617-746-5688

curren_m@rcab.org

PATRICK FARRAGHER

Senior Parish Services Consultant

South Region

617-746-5886

pfarragher@rcab.org

JOHN O'NEILL

Parish Services Consultant

West Region

617-746-5687

jo'neill@rcab.org

GLENN SMITH

Parish Services Consultant

North Region

617-746-5689

glenn_smith@rcab.org