



## Catholic Diocese of Columbus

- Policy     Guideline  
 Diocesan     Parish     School     All

### **608.0 - Diocesan Assessment**

The Code of Canon Law prescribes that the Bishop may levy a reasonable tax for the support of Diocesan activities.

Currently, the Diocesan Assessment to parishes is **8%** of assessable income as reported at year end of the prior fiscal year (i.e., 2013-2014 income is the basis for 2014-2015 assessment). The accounts used to calculate assessable income include:

- **10** - **Offertory**
- **20** - **Gifts and Bequests**
- **50** - **Parish Activity Income (less 260 – Parish Activity Expense)**
- **60** - **Fund Drives**
- **70** - **Other Parish receipts**

Refer to **Policy Group #203.7 - Chart of Accounts – Parish – Accrual Basis** for additional definition of the types of entries to be included in each account.

The Finance Office will invoice parishes at the beginning of each month from September through May of the fiscal year, dividing the annual assessment into nine equal payments.

An electronic payment option is available by which assessment payments can be made by direct debit by the Finance Office against the Parish checking or savings account. If you are interested in this method of payment, please contact the Finance Office.

Payments are due to the Finance office by month end.