

## DIOCESE OF KOOTENAY

This Item	Replaces
File: 5.2.6b	5.2.6b
Date: Mar 2015	Jun 2011

Origin: Diocesan Council  
Status: Policy  
Distribution: All Parishes, Congregations and Worshipping Communities  
Subject: Gift Policy concerning Clergy

### **Introduction**

Diocesan Council notes that guidelines are often requested when it involves gifts to clergy. People normally give gifts, either of money or of various kinds, out of simple friendship, or in gratitude for some kindness shown by the recipient to the donor. Gifts may take a multitude of forms including a thank-you card, a book, a meal, a gift certificate, a bottle of wine or liquor, or money. Other gifts in kind may involve substantially greater value such as vacation stays, or airline tickets.

### **Avoiding Perceptions of Undue Influence**

Gifts are usually given to clergy with kindness and unencumbered gratitude. Some gifts, particularly gifts of significant value, may result in perceptions of undue influence or expectation of privilege, causing dissension among parishioners. Even where such perceptions are groundless, it is best to avoid any misunderstandings.

### **Income Tax Consequences**

The Canada Revenue Agency states that most gifts and inheritances are not subject to income tax. A gratuity or “tip” is a gift received, even if uninvited or unexpected, as a response to services rendered. If clergy or the donor consider the gift to be a gratuity, then the value of the gift is reportable on Line 104 as income. Since the interpretation around a gift may be very subjective, clergy should consult their personal tax advisors if there is doubt.

### **Policy**

Clergy may not accept gifts from individual parishioners greater in value than \$1,000, whether the gift is monetary or in kind. If there is any question about the value or nature of a gift, clergy should consult with the Bishop.

Exception: This policy does not apply to contributions from parishioners as part of a send-off gift where individuals are not identified directly with the gift.