

Explanation of Parish Fair Share

Calculation of Parish Fair Share (PFS)

A. “Assessable income” is determined by taking the total income reported on Line 27 of the annual Statistical Return, and deducting the following:

- Any income deposited in the Consolidated Trust Fund (Line 24A)
- Any monies borrowed (Line 24A)
- All funds received for construction of new church buildings (Line 24B)
- The income flow-through for outreach appeals (Line 28A) which includes undesignated funds received by a parish that are then donated to an outreach project
- Expenses related to rental of the church premises (Line 28B)
- GIFT campaign income
- All stipendiary clergy costs (excluding housing) i.e. ECOPS amount for the year
- The compensation for lay staff of a parish engaged in ministry in the parish, but not including organists or music directors, administrative staff or custodial staff, regardless of job title
- Income related to the cost of a professional fundraising campaign
- Capital expenditures for project(s), single or multiple, if they exceed 10% of the three-year average parish assessable income as provided by the Synod Office, and the project deals with any of the following:
 - i. Structure (foundations, walls, windows, floors, roofing)
 - ii. Services (HVAC, plumbing, electrical, fire protection)
 - iii. The site (roadways, parking lots, pedestrian access)
 - iv. Environmental initiatives
 - v. Health, safety and accessibility issuesHowever, projects that deal with finishes, fixtures, furnishings (fixed or moveable) and landscaping are not exempted, nor is grass cutting or snow removal.
- Certain other exemptions which may be approved by the Fair Share Review Committee

B. The PFS calculation is based on the average of the parish’s assessable income **for the most recent three years**. The purpose of averaging is to even out the anomalies that tend to create significant swings in some parish’s apportionment figures from one year to the next.

PFS Appeals

If a parish has concern with the PFS amount, it may appeal using the following procedure:

- i. Upon receiving the notice of the parish’s Fair Share, a parish may appeal the amount assessed, by giving notice to the parish’s Archdeacon by October 15.
- ii. The written appeal submission will initially be presented to, and discussed with the Archdeacon. This will occur between October 15 and October 31.

- iii. The Archdeacon will subsequently forward the submission with his/her own comments/recommendation to the Director of Financial Ministry, by October 31, even if the Archdeacon does not consider that the parish has grounds for appeal.
- iv. After review of each case, the Director of Financial Ministry will make recommendation on each appeal to the Property and Finance Committee (PFC) for consideration at its November meeting. A parish appealing will be given an opportunity to be represented and to speak to the Committee.
- v. Notification of the PFC's decision will be communicated to the parish by November 30 in writing.
- vi. If after being notified of the PFC's decision, a parish finds such determination unacceptable, then it may appeal to the Diocesan Council. The Diocesan Council will consider whether such appeal has merit, and the Council's decision will be final.

This appeal process is not to be confused with the procedure related to requests made to the Fair Share Review Committee for review of any anomalies in income, before the calculation of Parish Fair Share is done, at the time the Statistical Returns are submitted to the Synod Office .