

A Resolution submitted for consideration by the 157th Convention of the Diocese of Easton

Resolution #4: to Approve Apportionment Calculation

Whereas the Department of Finance was tasked by Bishop Marray in 2023 with reviewing and revising the apportionment calculation and to report its conclusions and recommendations to the 2025 Convention; and

Whereas the Department of Finance, engaged in three listening sessions in 2023, provided an update of the project for the 2024 Convention, and provided further updates and revision later in 2024 to solicit ideas and feedback on the apportionment policy; and

Whereas the Diocesan Council has approved the Department of Finance proposed apportionment calculation at its meeting on November 14, 2024, according to the Table as set forth below:

Revised Proposal

Income		Asking Calculation			
From	To	Base			
\$ -	\$ 50,000	\$ 0	+	9.5%	of income
\$ 50,001	\$ 100,000	\$ 4,750	+	12.0%	of income over \$50K
\$ 100001	\$ 200000	\$ 10,750	+	14.0%	of income over \$100K
\$ 200,001	\$ 400,000	\$ 24,750	+	14.5%	of income over \$200K
\$ 400,001		\$ 53,750	+	14.0%	of income over \$400K

- Income from Line A of Parochial Report or equivalent
- Brackets should be adjusted annually for inflation

Therefore, be it

Resolved, in accordance with Canon 403.1(a), the Diocesan Council hereby recommends that this 157th Convention of the Diocese of Easton, meeting on March 6-8, 2025, adopt this resolution for calculating parish apportionments payable in calendar year 2026 and thereafter unless further amended..

The following information is submitted as required by Canon 512.3(a):

- (1) **The signature** of each sponsor (at least one is required):
Diocesan Council

(2) **The name** of the Convention participant who sponsors and will present the resolution at the Convention:

Mr. Fred Walsh, Chair, Department of Finance

(3) **An explanation** of the purpose of or policy underlying the resolution:

The current apportionment calculation has been in effect since 2000. In the intervening period, the Consumer Price index increased by over 75% while the bracket break points remained unchanged. The result has been to push parishes steadily into the higher brackets.

The proposed solution eases the burden on smaller parishes by providing a new, lower-rate bracket. Percentages in the higher brackets are modestly higher.

(4) A **financial impact statement** that addresses all anticipated costs of implementation by the Diocese and/or parishes:

Brackets and rates were specifically adjusted to leave the total income to the Diocese, and consequently the overall financial burden on the parishes *unchanged*.

(5) A **statement of the reasons** that the Convention is an appropriate forum for consideration of the resolution:

Our Diocesan Convention is the legal incarnation of the Diocese of Easton. The voting members of Convention are our Bishop(s), our clergy canonically resident in this Diocese, and our lay delegates elected by each parish. Canon 403.1(a) requires the Finance Department to propose and the Diocesan Council to recommend, and the Convention to establish by resolution and equitable system for a request of a financial apportionment for each parish.

*The Committee on Resolutions for Debate recommends **APPROVAL**. See the accompanying report for more information.*