

Per Canon Law, certain key expenses associated with diocese administration, priest benefits, and support for Catholic education are funded through an assessment paid by each parish as a portion of adjusted assessable income. All parish income is subject to assessment, except for specific income items excluded by the Bishop. It should be noted that for fiscal year 2026 and beyond, TN Register subscription fees and software fees previously invoiced separately to parishes have now been rolled into the assessment. Also, a special Seminarian Education assessment has been added and will be reviewed each year based upon need.

Additional information regarding Assessable Income is available [here](#).

The current calculation for the assessment as percentage of assessable income is below.

- 15.2% to fund the five canonical departments of a diocese: Bishop's office and operations, vicar general, CFO and accounting, the tribunal, and chancellor. Catholic Schools Office is now also included in this portion.
- 5% to fund all priest benefits including medical costs, 403b contributions and the priest pension.
- A special assessment expected to range between 0-2% that will be reviewed annually based upon need to fund Seminarian Education. This assessment is currently set at 0.5%.