

Diocese of San Diego

**POLICY FOR DIOCESAN TAX
Annual Catholic Appeal Portion**

1. All parishes are subject to annual diocesan tax through their Annual Catholic Appeal assessment.
2. In the same proportion that its annual plate and envelope receipt, less approved deductions, bears to the total plate and envelope receipt of the diocese, less approved deductions, each parish is expected to bear its fair share of the approved and expected total net proceeds from the Annual Catholic Appeal.

In application:

- a. The parish plate and envelope receipt for the previous fiscal year, less approved deductions, is divided by the total plate and envelope receipt from all parishes in the diocese, less approved deductions.
 - b. This percentage is multiplied by whatever amount is necessary to calculate in order to net the approved diocesan goal.
 - c. Adjustments are made where this formula does not yield a fair-share assessment.
3. Approved deductions are:
 - a. Parish contributions from ordinary sources to its Catholic school or the Catholic school(s) attended by its children;
 - b. Interest paid on indebtedness to the diocese;
 - c. Donations to other parishes and other charitable religious organizations.
 4. Parishes meeting their diocesan fair-share assessment for the Annual Catholic Appeal receive a parish share of further ACA receipts; parishes falling short of their diocesan fair-share assessment are billed for the shortfall.
 5. Parishes may appeal their diocesan fair-share assessment within a specified period of time. Grounds for appeal would include calculation errors and unreported extraordinary circumstances.

Note: The Appeals Board can recommend either an assessment reduction or a grant. A grant does not lower the assessment, but provides a limited amount of relief to a parish if it fails to meet its assessment. Parishes receiving grants do not receive rebates unless the collection exceeds the original assessed amount.

Grants are given on the condition that the parishes which receive such awards conduct the Annual Appeal according to diocesan expectancies. This requires active parish planning, participation, and follow through, using diocesan materials and resources, including the billing program.

6. After appropriate adjustments are made through the appeals process, all parish fair-share assessments are updated and finalized.