



Diocese of Cheyenne

Office of the Bishop

DECREE

This year has been a tremendously difficult time due to the pandemic, the economic effects of it, the polarized and tumultuously political climate, and the struggles with various restrictions. Priests have been at the forefront of ministering to people and often have found themselves in difficult situations with much criticism about actions being taken for public health and safety. I want to recognize this and assure my brother priests of my prayers and support as I have often done in the past and to express my continued gratitude for their tireless and selfless ministry. As laborers in the vineyard, they are definitely “worthy of their wages.”

The Presbyteral Council met on April 21, 2021 and discussed the priests’ salary and compensation. They judged that the recommended value for room be increased and that a cost-of-living increase be given as is called for in the *Directory Concerning Personnel Issues of Presbyters*. They also recommended that priests participate in the State of Wyoming Workers Compensation Program.

A component of the compensation of priests with assignments in the Diocese of Cheyenne is providing them room and board by their place of assignment. The Internal Revenue Service [IRS] requires that the value of this room and board be utilized in the computation of self-employment taxes to be paid for Social Security and Medicare. The IRS allows three methods of calculating the value of the room and board: 1) the actual value or amount paid for room and board; 2) the fair market value of the room and board; and 3) a reasonable value proposed by the governing church authority. In order to minimize the taxes of priests living in high value housing and food markets and to make the computation of the Social Security and Medicare taxes simpler, the Diocese of Cheyenne strives to provide a reasonable value for the room and board offered to priests as part of their compensation. An examination of the United States Department of Agriculture, “Food Plans: Costs of Food December 2020,” showed that for a moderate food plan for men ages 19-50, the current recommendation for food was adequate, so no change was recommended. The average monthly rent, not including utilities, for a two-three bedroom single family house at the end of the fourth quarter of 2020 was \$1,139.00. The claim for room was, therefore, recommended to be increased from \$1,050.00 per month to \$1,150.00 per month. Because this increase results in additional self-employment taxes for the priests, a salary offset of \$21.05 per month is needed.

The average for cost-of-living increase in the state of Wyoming at the end of the fourth quarter of 2020 was 2.0%. Normally, those items provided for the priest by his place of assignment, namely room and board, would be removed, thus reducing the cost-of-living increase. The Council, however, recommended that since no cost-of-living adjustment was made last year and that for days off and on vacation, there are some food and lodging expenses, none of the usual deductions would be made, and a cost-of-living increase of 2.0% be given, which would be \$46.60 per month.

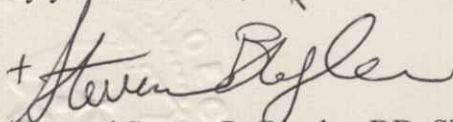
The salary offset of \$21.05 to compensate for the \$100.00 increase in the recommended claim for room and board and the cost-of-living increase of \$46.60 equal a total increase of \$67.65 per month. This figure is to be rounded up to the nearest \$5.00 increment. The increase to the base salary of priests, therefore, is to be \$70.00 per month. I, therefore, decree that the base salary of priests is to be increased this July 1, 2021 by \$70.00 per month, totaling \$2,400.00 per month. In addition, I decree that the other figures in the *Appendix to the Directory Concerning Personnel Issues of Presbyters* are to be adjusted as in the new *Appendix* attached to this decree.

The participation of the priests in the State of Wyoming Workers Compensation Program has been under study. In the course of the study and in consultation with officials at the Department of Workforce Services who administer the Workers Compensation Program, a determination was made that priests are required by the state of Wyoming to participate and that participation was not optional as was previously believed. The Presbyteral Council, therefore, recommended that priests participate in the Workers Compensation Program and the employing institutions pay the insurance fee. I further decree that priests are to participate in Workers Compensation, and that this be done in the manner recommended by the Department of Workforce Services, which may require payment for the period beginning January 1, 2021.

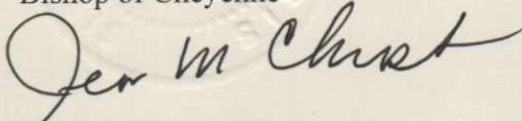
There are always some priests with concerns about increasing priests' compensations, especially this year given the effect of the pandemic. Things, however, are improving and parishes have fared the financial effects of the pandemic. When, however, small increases in the recommended claims for room and board and the base salary are not made, this tends to result in large salary adjustments later which are more burdensome. This increase, therefore, is warranted. All parishes are to make this increase in salary to priests who are employed by them. Priests are encouraged to tithe. A priest, if he should desire, may always donate back to the parish the increase he received, but the parish is obliged to pay the increased salary.

Given in Cheyenne this April 23, 2021, Feast of St. George, Martyr.

Sincerely yours in Christ,



Most Reverend Steven R. Biegler, DD, STL
Bishop of Cheyenne



Jean M. Chrostoski
Chancellor