

PAYMENT OF PAROCHIAL AND CASUAL DUTY FEES  
TO RETIRED CLERGY

CODE OF PRACTICE  
(Revised January 2016)

*The Diocese of Manchester is extremely well served by the ministries of a significant and growing number of retired stipendiary clergy (and other clergy with Permission to Officiate) who also give generously of their time and energy in pastoral and liturgical roles. The bishops and archdeacons are extremely grateful for these ministries and wish to affirm all those who exercise them in their invaluable support. This Code of Practice sets out the basis of payments of fees and expenses to such ministers.*

A. PAROCHIAL FEES FOR OCCASIONAL OFFICES  
Weddings and Funerals

1. The Legal Position

*(For full details see the current Diocesan Fees Guidance issued annually and available on the Diocesan website).*

- 1.1. Since changes were implemented on 1 January 2013, all parochial fees for occasional offices conducted by any Church of England minister in any church, cemetery or crematorium chapel are payable to the Diocesan Board of Finance (DBF) and the Parochial Church Council (PCC), as set out in the current Table of Parochial Fees. The relevant portion payable to each is set out in the annual Fee Table published by the Church of England. There is no longer (except for very limited exceptions under transitional provisions for freehold incumbents) **an 'incumbent's fee'**.
- 1.2. It is for the DBF to decide whether any fee or part of the fee due to it may be paid to any minister who is not in receipt of a stipend. It is otherwise unlawful for a member of the clergy to retain any fee that is payable to the DBF.
- 1.3. No fee is payable for the funeral of child aged under the age of 16 years.
- 1.4. The incumbent or priest in charge of a parish has the right to waive the DBF fee without needing to refer the decision to bishop, archdeacon, or elsewhere, and to waive the PCC fee after consultation with the churchwardens, but the advice of the **Archbishop's Council is that this power should only be exercised in particular cases of clear financial hardship.**

- 1.5. Licensed clergy, stipendiary and self-supporting, will find reference to any entitlement to fees in their Statement of Particulars. Clergy with Permission to Officiate have no such statement, but the diocese **may wish to introduce a 'Ministry Agreement' that will contain a similar reference.**
2. Retired Stipendiary Clergy with Permission to Officiate
  - 2.1. Retired stipendiary clergy are *automatically* entitled to claim from the DBF part of the DBF fee for any occasional office they have conducted. This will be two-thirds of the DBF fee and is on condition that they have undertaken the associated pastoral visiting and preparation. They must use the appropriate claim form, and under no circumstances must they receive any part of the fee locally.
  - 2.2. Retired stipendiary clergy in receipt of fees from the DBF are responsible for declaring these as income to HMRC for tax purposes.
3. Travelling and Other Expenses
  - 3.1. Travelling expenses are non-statutory payments and not, therefore, included in statutory fees. The DBF is unable to be involved in collecting, reimbursing or administering these. The payment of expenses for travelling to or from funerals should be arranged and paid locally by agreement between the minister and the funeral director. It is recommended that a standard mileage rate is agreed in each deanery.

#### B. FEES FOR SUNDAY OR WEEKDAY SERVICES

Holy Communion, Morning or Evening Prayer, All-Age services etc.

The only ministers able to receive fees for Sunday or weekday services are RETIRED STIPENDIARY CLERGY with Permission to Officiate. The method by which these are paid depends on the circumstances.

#### 1. General

- 1.1 Whenever service cover is needed in the absence of the incumbent, priest in charge or team vicar with responsibility, or during a vacancy, sabbatical or prolonged sickness absence, those making the arrangements are asked to try and arrange this, in the first instance, from clergy and Readers within the benefice, and then from licensed clergy, retired non-stipendiary clergy and Readers from elsewhere. In these circumstances no fee is payable.
- 1.2. Thereafter they may approach retired stipendiary clergy for assistance.

- 1.3. Where a fee is payable to a retired stipendiary cleric for a Sunday or weekday service it is set at one **half of the current year's DBF fee for a funeral service in church (the 'Casual Duty Fee')**.
  - 1.4. No retired stipendiary cleric may receive fees for more than two services on any given day.
2. Casual Duty for Holiday Cover (or other occasions not included in 3. below)
- 2.1. No fee is payable when retired clergy conduct a service for the parish in which they normally worship and, generally, most retired stipendiary clergy would not expect to receive a fee for assisting in another parish within the same benefice (i.e. in a united benefice or team ministry) or mission partnership.
  - 2.2. The PCC is asked to take responsibility for up to five Sundays per year for holiday cover that is undertaken by retired stipendiary clergy from outside the benefice or mission partnership.
  - 2.3. Payment should be made by cheque or bank transfer to the retired cleric concerned and records kept. The retired cleric is responsible for declaring such fees as income to HMRC for tax purposes.
  - 2.4. Travelling expenses may be paid in addition to such fees.
3. Cover during Vacancies, Sabbaticals or Prolonged Sickness Absence of the Incumbent, Priest in charge or Team Vicar with Responsibility
- 3.1. Subject to the conditions in 1 above, under these circumstances the DBF will be responsible for fees payable to retired stipendiary clergy with Permission to Officiate.
  - 3.2. A retired stipendiary cleric who takes a service under these circumstances should claim both the fee and travelling expenses on the form provided by the Diocese, which should be counter-signed by a churchwarden or other officer of the parish concerned.

CURRENT FEES  
from 1 January 2016.

Casual Duty Fee (= 50% of DBF Church Funeral Fee)	£48.00
Maximum Payment for Casual Duty in any one day	£96.00
Fee payable to qualifying ministers (2/3 DBF Fee) for:	
Wedding Service	£126.00
Funeral Service	£64.00
Diocesan Mileage Rate	0.45p/mile

FOR FURTHER INFORMATION

**'Fees 2016: Diocesan Systems, Guidance, Fee Table and Specimen Return Forms'**

*Issued annually by the DBF)*

**'A Guide to Church of England Parochial Fees'**

*Issued by Church House, Westminster, but included in the Diocesan document above*

**'Fees Table 2016'**

*Issued by Church House, Westminster, but included in the Diocesan document above*

**'Supporting the Ministry of Retired Clergy'**

*Issued by the Remuneration and Conditions of Service Committee of the Archbishops' Council. Available on the Church of England Website*

**'Crematorium Funerals and Parochial Fees'**

*Issued January 2016 by the Legal Office of the National Church Institutions. Available on the Church of England Website.*

**'Church of England Parochial Fees from 1 January 2016 - Frequently Asked Questions'**

*Available on the Church of England Website*

Church of England Website – Fees section

<https://www.churchofengland.org/weddings-baptisms-funerals/fees.aspx>

*Revised January 2016*