

PAYMENT OF OCCASIONAL OFFICE AND CASUAL DUTY FEES TO RETIRED STIPENDIARY CLERGY (RSC) WITH PTO

(For other PTO clergy, see the guidance for Non Stipendiary Clergy)

"With reducing numbers of stipendiary clergy and fresh patterns of shared ministry the Church relies heavily on Retired Clergy, NSMs, OLMs and Readers. The Church should be seen to promote good practice in ministry and a proper balance between the financial needs of the Church and the principle of the labourer being worthy of hire.

In the light of this, this Diocesan Synod believes that all ministers not in receipt of a full stipend or in full time employment should be entitled to receive two thirds of the Diocesan Board of Finance (DBF) fee for weddings and funerals, undertaken at the request of the incumbent, provided they undertake the associated pastoral visiting and preparation. Fees should be reimbursed at the agreed rate and all claims should be via the DBF on an appropriate claim form and the DBF should develop policies and procedures to enable good practice."

DS127/05 Parochial Fees
Bolton Deanery Synod Motion
127 Session Diocesan Synod
12th Feb 2013

Occasional Offices

By decision of the Diocesan Synod (in February 2013) RSC who hold PTO from the Bishop of Manchester are entitled to claim two-thirds of the DBF fee on condition that they have undertaken the associated pastoral visiting and preparation. The appropriate claim form will also need to be completed, and they must not receive any part of the fee locally.

These guidelines apply only to services that take place either within the geographical borders of the Diocese of Manchester or for a deceased parishioner who was on the electoral roll of, or otherwise resident in, a parish within The Diocese. The DBF cannot accept fees for or issue payments against services that do not satisfy one of the above requirements. If you wish to claim fees for services that do not meet those requirements, you should contact the Diocese whose geographic boundaries the service took place in directly and to which the DBF fee will have been due.

All payments for fees from funeral directors should be submitted to the parish with which the deceased had a connection either through residence or membership of its electoral roll, to be included in its fees return and remitted to the DBF alongside the parish's other fees. The DBF is unable to process cheques which are written to the DBF directly from funeral directors which are not accompanied by a parish fees return form. The DBF reserves the right to withhold payments of fees where cheques are remitted to the DBF and parishes do not confirm the service on their fees return.

RSC in receipt of fees from the DBF are responsible for declaring these as income to HMRC for tax purposes. The DBF requests that everyone claiming occasional office fees provide their UTR (Unique Tax Reference) number as confirmation of this. Where an individual's income is less than the threshold for a tax return to be completed, correspondence from HMRC to that effect will be accepted.

Travelling expenses are non-statutory payments and therefore are not 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 RSC and the funeral director. Mileage for pastoral visiting and Weddings should be approved by and claimed from the parish whose fees return shows the fee payable to the diocese. It is recommended that the HMRC mileage allowance is used.

Sunday and Weekday services

Guidance for Parishes

When clergy and readers licensed to the parish are unavailable either due to holiday, illness, sabbatical or due to the parish being in vacancy the parish should first determine if a lay led service is appropriate. If it is not then service cover should be arranged.

This should first be requested from clergy and readers within the benefice, then within the Mission Community before contacting the Area Dean. If cover cannot be sourced within this structure only then should RSC be approached.

The PCC is expected to take responsibility for payment of the first five Sundays a year as holiday cover that is undertaken by RSC from outside their benefice regardless of the reason for the cover.

Payment should be made by cheque or bank transfer to the RSC concerned and full records kept. The RSC is responsible for declaring such fees as income to HMRC for tax purposes.

Travelling expenses should be paid by the parish as appropriate. Where the parish is in vacancy travel expenses can be claimed back from the DBF through the sequestration claim process.

Guidance for RSC

Only RSC with Permission To Officiate from the Bishop are entitled to claim a fee for covering Sunday and midweek services.

Where RSC conduct a service a fee set at one-half of the current year's DBF fee for a funeral service in church can be claimed.

No more than two fees for casual duty will be paid to an individual per day.

A Baptism service should take place as it would with an incumbent in attendance. Where a Baptism takes place within a service no additional fee is claimable for the Baptism.

No fee is payable when RSC conduct a service for the parish in which they normally worship and RSC would only expect to receive a fee for assisting in another parish within the same benefice in exceptional circumstances. A fee would be payable for covering services in their mission community.

Claims process

The DBF has produced two claims forms one for occasional offices and one for casual duties. The claim form for the service conducted should be completed electronically and emailed to finance@manchester.anglican.org.

Wet signatures are no longer required on the forms and completing the excel spreadsheet digitally and returning that is the preferable method. Paper forms can be submitted but before your first claim you should contact the finance team if this is how you wish to claim.

To receive an expedited payment, claims should be accompanied by evidence of RSC having been asked to take the service by the parish e.g a letter/email from the Incumbent/Churchwarden confirming they took a funeral or a letter/email from a Churchwarden confirming they covered a service. As per the synod resolution, the DBF can only accept confirmation from an incumbent. During vacancy the Churchwardens will fulfil this requirement. No payment can be made where confirmation is not received from the parish and DBF reserves the right to withhold payment in order to independently confirm a service with representatives of the parish. Where supporting documentation is not provided claims will be paid on receipt of parochial fees forms, which must show both the name of the officiant and service details in the space provided on the bottom of the sheet.

In parallel with the Diocesan Expenses Policy, claims should be submitted within two months of the service being conducted wherever possible. Claims for the previous calendar year must be submitted before the end of January in the following year or they may not be paid.