

Parochial Fees

Bishop's Guidelines for Parishes and Clergy

with effect from 1 January 2024

This leaflet is a set of guidelines which may not cover every individual situation. The Accounts Department on 07917 912199, the Parish Support Team on 01722 411922 or the appropriate Archdeacon or Area Office should be contacted for further clarification.

A. OCCASIONAL OFFICES

1. Principles

Parochial fees are chargeable by law¹ for services such as marriages and funerals which an incumbent (e.g. rector, vicar) is under a legal obligation to provide or conduct in a church (parish church or licensed building), churchyard or cemetery/crematorium. These fees are charged to the recipient of these services.

The '[Table of Parochial Fees](#)' is prepared and annually reviewed nationally by the Archbishop's Council. It states the portion of the fee attributable to the Parochial Church Council (PCC) and the portion attributable to the Diocesan Board of Finance (DBF). The guiding principles are that the level of fees will be justifiable, transparent and as inclusive as possible, while also providing a reasonable contribution to parishes and dioceses for the provision of the ministries concerned.

- The **PCC** fee helps to cover the cost of church buildings, local administration and ministry costs and includes lighting. The PCC may charge reasonable additional fees for such items as music, bells, heating, verges etc. which are genuinely optional and must be described as such.
- The **DBF** fee relates to the provision of authorised ministry for example the time spent in conducting a service, and also the proper associated preparation and pastoral support, together with a contribution towards the training and development of all our ministers and additional diocesan support and maintenance.

All Clergy who hold the Bishop's License, including those with Permission to Officiate, accept their mutual responsibility one to another and must comply with the Bishop's guidelines in the treatment of fee income.

Decision Tree

There are two decision trees at the end of this document which will help you decide whether or not a fee is applicable.

[Occasional offices](#)

[Casual duty fees](#)

2. Apportionment & Payment of Fees

In the first instance ALL fees should be paid to the PCC regardless of whether the service is conducted by the parish priest or any other minister. **In the Diocese of Salisbury, no minister is entitled to retain any fees, except retired clergy.**

The Bishop's Council has agreed that all **retired clergy with Permission to Officiate** who conduct a service are entitled to:

- **two-thirds of DBF fee, when conducting a service instead of the parish priest.**
- **the full DBF fee, (should they wish it), when the benefice is in vacancy.**

All clergy and officiants may ask for reimbursement of travel costs and expenses associated with their duties. We suggest that these be paid at the 'Inland Revenue Allowable Rate' (currently 45p per mile for cars and vans, 24p per

¹ Under the Ecclesiastical Fees Measure 1986 (as amended) the fee is the property of either the Diocesan Board of Finance (DBF) or a Parochial Church Council (PCC). The fee (sometimes referred to as a statutory fee) is legally payable to the DBF regardless of who the actual minister is and whether or not they receive a stipend.

mile for motor cycles and 20p per mile for bicycles). The parish is entirely responsible for providing this element of the fee and it should be offered by the parish at the time of taking the service.

On a quarterly basis, the parish has a duty to complete the Salisbury DBF form entitled 'Parochial Fees Form' which can be found on the [diocesan website](#). The Incumbent remains responsible for ensuring that there is accurate and prompt payment of fees due to the DBF and for ensuring proper accounts are kept. It is recommended that incumbents review the quarterly PCC Parochial Fees Form returns prior to submission to the DBF.

3. Marriage Ceremonies & Blessings

It is the Bishop's expectation that each couple should be properly prepared for their marriage, and it is the responsibility of the Incumbent to ensure that this preparatory work is done. It is also his or her responsibility to ensure that all marriages conducted within the parish church are conducted according to Marriage Law. Fees are detailed in the national [Table of Parochial Fees](#).

Fees in relation to the publication of Banns and the issuing of Banns certificates are in all cases payable to the PCC.

In the event of a Blessing of Marriage in Church following a Civil Ceremony there is no prescribed fee. However in the light of the Bishop's expectations that the couple are properly prepared for their marriage, it is reasonable to expect them to make a payment to the PCC and to the DBF equivalent to those fees for a marriage, excluding the banns and certificate fees. This should be treated in the same way as fee income.

Fees are not due for informal blessings (e.g. 25th wedding anniversary; renewal of vows). Donations might be invited at PCC / Incumbent discretion.

Section 2 (above) gives details of the apportionment and payment of fees.

4. Funerals

It is the Bishop's expectation that proper pastoral care of the bereaved takes place in connection with a funeral and it is the Incumbent's responsibility to ensure that this is carried out. Fees are detailed in the national [Table of Parochial Fees](#).

For a Memorial service: It is usual to charge a fee equal to that made for a funeral in church and the treatment of the fees is exactly the same. This also applies when a funeral service incorporating the committal is held at the crematorium with a separate later memorial service.

At a Cemetery or Crematorium: If requested, an Incumbent is under a legal obligation to conduct the funeral service of a deceased parishioner at a cemetery or crematorium. However, with the Incumbent's consent, the service may be conducted by another priest or by a Licensed Lay Minister.

Funeral Directors sometimes make direct contact with the parish but in all cases the consent of the incumbent must be obtained and the relevant fees paid. Please consult the Archdeacon if difficulties arise.

Funeral Directors should be asked to pay all fees by cheque or automated credit directly to the PCC in the parish in which the deceased was resident, rather than to individuals, and cash transactions should be avoided.

Section 2 (above) gives details of the apportionment and payment of fees.

5. Benefice in Vacancy

When a benefice is vacant the fees for marriages, funerals etc. should be charged in exactly the same way as they are for a benefice which is not in vacancy. The Bishop's Council has agreed that all **retired clergy with Permission to Officiate** who conduct a service at a benefice in vacancy, are entitled to the **full DBF fee**, rather than the two-thirds of the DBF fee, should they wish to receive it. Where the **post of Team Rector is vacant** in a team ministry, then the benefice is regarded as being in vacancy. Parishes should use and complete the quarterly Salisbury DBF form entitled '[Parochial Fees Form](#)' for the duration of the period in vacancy.

6. Waiving Fees

Fee income is legally payable and forms an integral part of the Diocesan Budget. The waiving of the DBF element of fees should always be discussed and agreed with an Archdeacon. For PCC fees the parish priest concerned has a right of waiver, after consultation with the churchwardens / PCC, and should be able to account for a decision to waive the fee.

7. Inspection of Parochial Registers / Fee Audits

In accordance with Section 9(i) of the Parochial Registers and Records Measure 1978, the Bishop has instructed the DBF to set up a system of inspection of parochial registers on a random and risk basis by the Board's officers. This is in order to provide a clear audit trail relating to the receipt and disbursement of fee income. It is also in response to a number of high profile national cases concerning improper accounting of fee income.

B. CASUAL DUTY FEES

1. Vacant Benefices

The Diocese is responsible for the reimbursement of fees paid out for cover by retired priests with Permission to Officiate during a vacancy. The Diocesan Guidelines and the relevant claim forms will be sent by Church House to the churchwardens, treasurer and PCC secretary before the vacancy commences. You can also contact the Pastoral Department on 01722 411922 to request a pack.

The Casual Duty fee for a **regular Sunday service is £40.00 and £35.00 for a weekday service**, subject to a maximum payment for two services per Sunday or four per week. Where Holy Communion immediately follows another service then only one fee is payable. Eligible services are those that form part of the regular pattern of worship in the benefice. No fee is payable to stipended Clergy or Licensed Lay Ministers, but their expenses should be reimbursed in full. It is expected that clergy who are retired and living in the benefice and who hold the Bishop's Permission to Officiate would not normally expect a fee. Where there is more than one parish in a benefice the sequestrators will need to ensure that the benefice does not claim more than the maximum fee of four services per week. Where additional services are felt to be necessary, payment of the clergy is a matter for the individual PCC, and reimbursement out of the sequestration fund will not be available. The [vacancy fee claim form](#) can also be downloaded from the Diocesan website.

The PCC is responsible for the payment of reasonable travel and other expenses. We suggest that these be paid at the 'Inland Revenue Allowable Rate' (currently 45p per mile for cars and vans, 24p per mile for motor cycles and 20p per mile for bicycles). These should be reimbursed in full and should be offered at the time of the service unless other arrangements have been agreed. The parish/benefice is responsible for paying the fees to the particular priest and can then claim reimbursement from the diocese.

During the vacancy, a retired officiant receives the statutory fees for weddings and funerals in full and the parish should use the '[Parochial Fees Form](#)', which can be found on the Diocesan website.

Claims for the reimbursement of casual duty fees paid out to retired clergy from the PCC should be submitted no later than three months after the expense is incurred. No reimbursement will be made for payments which are older than three months or have remained unclaimed for more than three months after the vacancy has been filled.

Where there is a vacancy in a team ministry the relevant Archdeacon should be contacted in the first instance. It will be at the discretion of the Archdeacon whether the fees can be paid and the criteria will usually be the same as those applied for payment in cases of long-term sickness (see 2. below). The Archdeacon will inform the Diocesan Pastoral Department of their decision.

2. Sickness, Holidays and other absences

Fees and expenses are the responsibility of the PCC and are normally payable at the Casual Duty fee levels. However, in cases of certified sickness absence of five weeks or more the diocese may reimburse the fees on the Archdeacon's recommendation and in liaison with the pastoral department where one or more of the following criteria are met:

- The benefice has a small ministerial team and is either geographically large or has a three or more churches;
- In a multi-parish or multi-church benefice there is not sufficient ministry to cover the vacancy
- The parish/benefice or team is unable to cover the costs themselves;
- A modified service plan has been agreed; or
- There are a limited number of retired clergy with PTO available locally

The Archdeacon will agree which services can be covered by this arrangement (not all may qualify) and will inform the Diocesan Pastoral Department. The benefice must ensure that a "Fitness for Work MED 3" certificate has been submitted to the Diocesan Accounts Department. The Archdeacon should be informed if a phased return to work is proposed.

It is expected that clergy who are retired and living in the benefice and who hold the Bishop's Permission to Officiate would not normally expect a fee in these circumstances (or during a vacancy). In exceptional circumstances this may

be discussed with the archdeacon. We would ask parishes to call on Licensed Lay Ministers to support them during a vacancy or prolonged term of illness in a benefice.

Claims for reimbursement of casual duty fees should be submitted no later than three months after the expense is incurred. No reimbursement will be made for expenses which are older than three months or have remained unclaimed for more than three months after the post-holder has returned to work following a period of long-term sickness.

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C. EXCEPTIONS

This leaflet is a set of guidelines which is not expected to cover every individual situation. The relevant Archdeacon should be consulted where an exception may be appropriate, and the Archdeacon's decision will be communicated to the Diocesan Pastoral Department.

Approved by Bishop's Council 1 December 2016

Updated and approved by Bishop's Council 16 November 2023

OCCASIONAL OFFICES – FREQUENTLY ASKED QUESTIONS

- **What costs are covered by the fees?**

DBF fees are built up from assumptions about the costs of ministry (from published statistics) and the likely number of hours needed to provide a good ministry for the particular service.

PCC fees include a location/building element based on national statistics for the overall costs of repairs and maintenance of church buildings and the number of hours in use, and an element for administrative staffing based on a secretarial rate of pay.

PCC fees for burials and monuments include an element to provide for long-term maintenance of the churchyard.

- **When to charge the PCC fee for a Baptism certificate**

The fee is payable for the supply of a certified certificate of baptism when it is an entry in the register of baptism. A fee is also specified for a 'short' certificate under section 2, the Baptismal Registers Measure 1961.

No fee is specified for the issuing of 'souvenir cards' that do not comply with the prescribed statutory wording either under the 1978 Measure or the 1961 Measure and thus have no status in law.

- **Fees due for burial of ashes / body into existing grave; simultaneous services**

If the ashes of two or more people (e.g. husband and wife, family members) are buried at the same/similar time in one grave, it would generally be acceptable to charge one set of DBF and PCC fees as the incumbent prepares ministry for one service and the PCC fee is for the administration and long-term maintenance of one grave. The same principle would apply for simultaneous burial in one grave.

The interment of ashes or burial into existing grave, on a separate occasion, would be considered two separate events. Two sets of DBF fees would be applicable as ministry has been provided on two separate occasions. The PCC fee includes an element to provide for long-term maintenance of the grave. As there is only one grave, the incumbent concerned has a right of waiver, based on the circumstances and after consultation with the churchwardens and or Archdeacon.

- **Replacement monument**

It is generally considered acceptable to waive the PCC fee, on the basis that the original fee covered the long term maintenance of the churchyard and therefore should not be paid again. The DBF portion of the fee continues to be due as this relates to the administration/stipend of the clergy.

- **Is a fee payable for the Monument in the churchyard of persons aged under 16 years?**

Monument fees are payable, if a monument, commemorating the deceased, is to be erected on a separate grave or cremated remains plot for a person under sixteen years of age. For the PCC element of the fee, the incumbent concerned has a right of waiver, based on the circumstances and after consultation with the churchwardens and or Archdeacon. See section A.6 for waiving of DBF fees.

- **How do I keep records of services not taken at church, i.e. crematorium?**

As per section A.2, the incumbent is responsible for ensuring that accurate and complete records are kept for parochial fees.

Examples of sufficient record keeping for the purpose of Diocesan Fee Audits as per paragraph A.7; folder with printouts of email (or postal) correspondence from funeral director(s); copies of PCC invoices sent to local funeral director(s); "All Souls" list of deceased maintained for annual remembrance service (if applicable); an online diary or log; separate register (not Church Service register).

- **Are fees due if a chaplain takes the service?**

Chaplains (for example hospital chaplains, prison chaplains, school chaplains) are not entitled to receive parochial fees. Where a chaplain who is a clerk in holy orders or a licensed deaconess, LLM or lay worker, officiates at a service in respect of which fees are prescribed under a parochial fees order, as a matter of law the fees belong to the DBF and the PCC in the same way as they do if parochial clergy officiate. Chaplains can only lawfully take a service for which a parochial fee is prescribed with the consent of the minister who has the primary responsibility for the service. Chaplains who take a service on behalf of an incumbent may receive a payment with prior agreement from the Archdeacon.

- **Minister from another denomination conducting a service**

There are no statutory fees payable when a minister of another denomination conducts a service in Church, which is not an Anglican service. If the building is merely being used by another denomination then the fee is not payable.

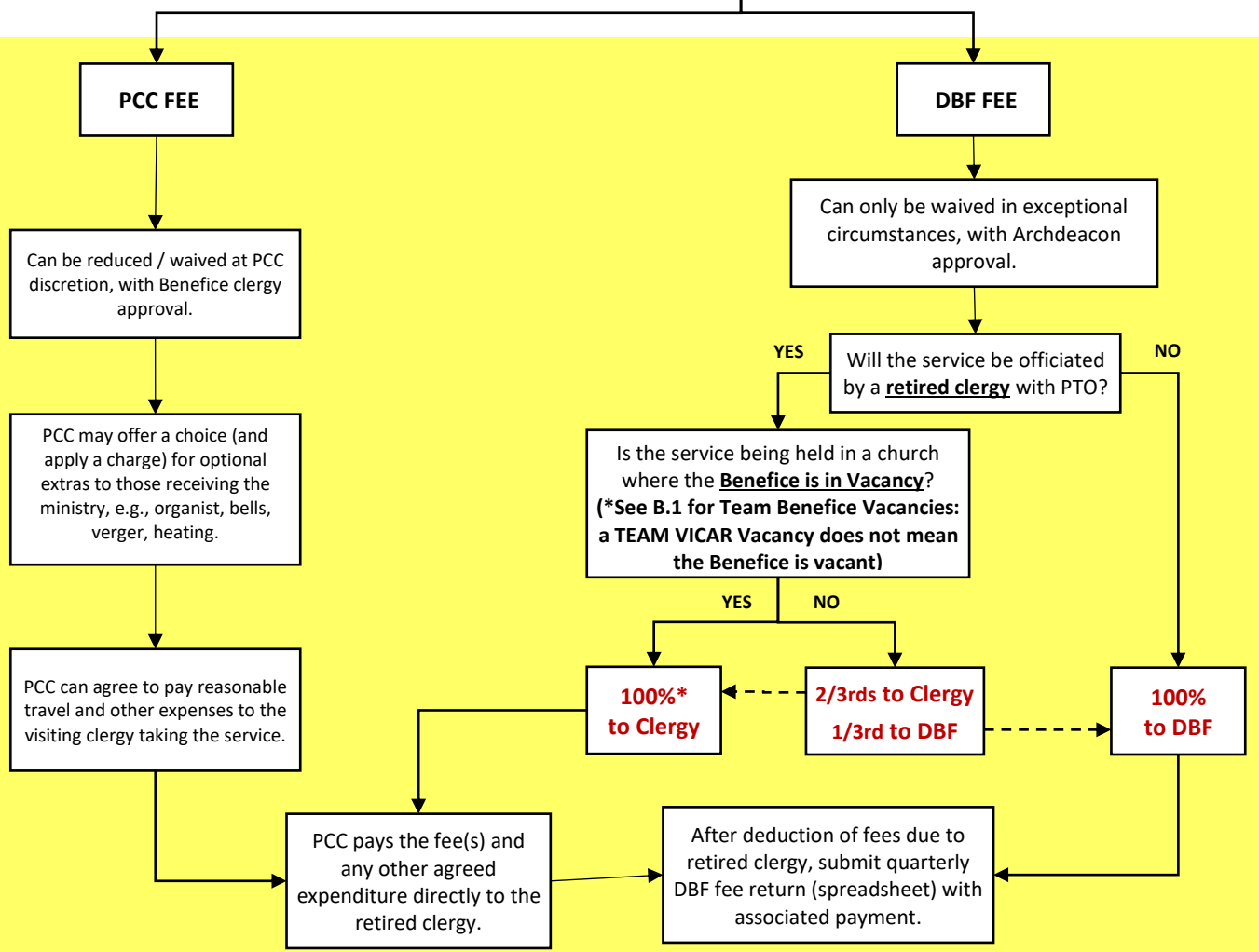
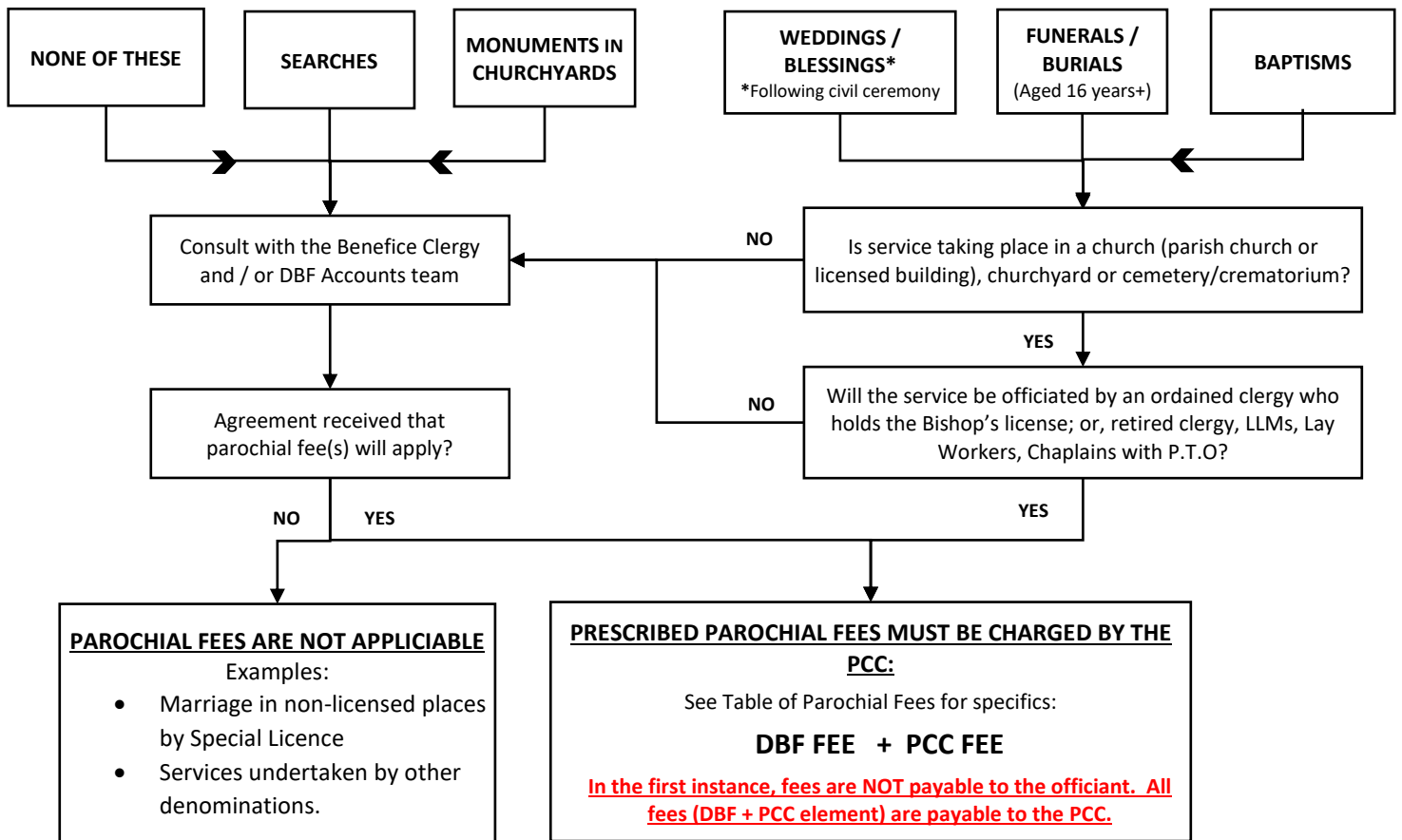
If a minister of another denomination 'assists' at an Anglican occasional service (in accordance with Canon B43), then fees are due in the usual way.

- **The Church of England national legal office have provided a guide for further information:**

<https://www.churchofengland.org/more/clergy-resources/national-clergy-hr/life-events-parochial-fees-and-guidance/life-events>

We require one of the following services Are parochial fees due and to whom should we pay it?

CHOOSE ONE OF THE FOLLOWING OPTIONS



We (the parish) have no priest to take a regular (Weekday / Sunday) service.

