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Introduction

1. This booklet gives guidelines to parochial clergy and PCC Treasurers about the reimbursement of expenses. It is written primarily with parish clergy in mind (including Ordained Local Ministers (OLMs)) but most of it is equally applicable to other clergy, deaconesses, lay workers and readers. These notes, suitably amended, may also be of use to Diocesan Boards of Finance (DBFs), Cathedral Chapters and other bodies.
2. The Central Stipends Authority's annual recommendations for stipends levels are made on the basis that parochial expenses are reimbursed in full. If, therefore, clergy do not claim all their expenses, or their expenses are not fully reimbursed, they are receiving less than their full stipend. PCCs should be committed to reimbursing clergy expenses in full.
3. It is hoped that this booklet will help clergy and PCCs to make further improvements in this area. Although we have tried to provide for most situations, it is impossible to produce a standard formula applicable to all clergy in the parochial ministry; many different factors help determine each expense claim and the level of reimbursement achieved, but, if these are examined carefully, it should be possible, with mutual understanding between priest and congregation, to ensure full reimbursement.
4. When clergy serve more than one parish, or are in a dual role post with a sector responsibility, it is vital that all the PCCs and other bodies involved come to a mutually agreed method of meeting expenses.

General notes

5. Although parishes may prefer, for cash-flow purposes, to set a fixed rate allowance paid in monthly or quarterly instalments, this method of reimbursement is not encouraged because HM Revenue & Customs require all such payments to be declared for tax purposes, thus making the completion of the tax return more complicated than it need be.

PCCs are, therefore, strongly advised to reimburse the actual costs incurred in each period.

6. Where payments are made at a fixed rate, it is vital that a balancing exercise is carried out at regular intervals to adjust for any under- or over- reimbursement.
7. It is essential that clergy regularly discuss with their PCCs the true costs of all expenses as they occur, and come to an agreement on how to meet them in the particular circumstances of the parish(es). It may be helpful to consult the archdeacon or diocesan office.
8. When purchasing goods or services for which reimbursement is to be sought from the PCC, clergy should check that the proposed purchase meets with the PCC's approval before proceeding with the purchase.
9. Clergy should avoid paying for items that are truly the PCC's liability and then seeking reimbursement, as this can cause complications to their personal taxation affairs. Items that would come under this heading might be: printing the parish magazine, repairs to or cleaning of church buildings, altar requisites, payments to organists and vergers. PCCs should make their own arrangements to meet such bills direct.
10. If all properly chargeable expenses are fully reimbursed, there will be no grounds on which to make a valid claim for a tax allowance. The taxation implications of expenses are considered later in this booklet.
11. As a matter of good practice, clergy should retain all invoices and receipts relating to their expenses. Where this is not possible, they should retain a written record of the cost they have incurred and the basis on which it is calculated. These records should be made available to the PCC treasurer as required. The records will also prove invaluable if either the PCC or cleric becomes the subject of an HM Revenue & Customs or Charity Commission investigation.

Definition of expenses

12. Parochial expenses may be defined as all those running costs which clergy and PCCs agree are necessary for clergy to fulfil the duties of their post.

13. The cost of heating, lighting, cleaning and garden upkeep at the official house – including payments under this heading to a spouse or member of the family – are running costs and are not normally to be treated as parochial expenses chargeable to the PCC, as other rules apply to them. Details of how to account for these costs are included in the publication *Your Stipend*, available from Payroll Services (Clergy) www.churchofengland.org/clergy-office-holders/clergypay at Church House. If a PCC makes a contribution to the cost of heating, lighting, cleaning and garden upkeep at the official house, the PCC must consider the reporting requirements set out in paragraph 58. Council Tax and water charges are also handled separately.
14. The properly reimbursable parochial expenses of clergy include the following:
- postage; stationery; telephone (including answering machine or answering service provided by BT or other supplier); administrative assistance; maintenance of robes; hospitality; provision of locum; travelling, including related subsistence expenses.
15. Other items that might, under certain conditions, be included are books, repair/replacement of carpets, chairs and other furnishings in the official part of the house, and in-service training. The paragraphs that follow give some guidance on how items in each of these categories might best be treated.

Postage and Stationery

16. Expenditure on these items is relatively easy to assess in full by use of a post book or by keeping empty stamp books as receipts, and by retaining receipts (or invoices) for any stationery. In some larger parishes, the expenses can be charged direct to the PCC through the parish office.

Telephone

17. There are two ways of dealing with telephone bills :
- Either the telephone line is in the name of the PCC and arrangements are made for the cleric's name to appear in the telephone directory. The PCC should pay the rental charges in full

and the cleric should reimburse the PCC for his or her own personal and family calls (likely, under normal circumstances, to be somewhere between about 10% and 25% though accurate figures can be obtained by asking the telephone company to produce an itemised bill.)

- Or the telephone is held in the cleric's name and he or she pays the bill. The PCC should pay for the full rental charge and all official calls. In practice, therefore, the cleric should only be left meeting the (relatively small) cost of personal telephone calls.

There are advantages in the first option, not least that the telephone number can be retained when a cleric vacates the parsonage house. Clergy may also wish to install an additional line for private calls, thus avoiding any difficulty in calculating the reimbursement due to the PCC.

Only the first option is technically free of tax. The second option could be regarded as giving rise to a taxable benefit.

18. Where a member of the clergy uses his or her own mobile telephone for an official call, the PCC should reimburse the cost of the call.
19. PCCs should meet the cost of providing telephone answering machines and fax machines if their clergy consider them necessary.

Computer equipment

20. It is important for there to be a clear understanding about the ownership of any computer equipment.
 - If the PCC provides a computer for the parish office, it will be PCC property, and the PCC should meet the costs of its provision, along with the costs of accessing a server to enable emails to be received and sent (including any monthly charges and telephone bills in connection with internet use). Personal use of the computer where it is owned by the parish should be minimal.
 - Where the computer is the cleric's own property but is also used for official purposes, it could be appropriate for the PCC to meet an estimated proportion of the cost of any monthly charges.
 - There would not be a tax liability if the internet charges are on a basis where the cost increases with use (e.g. 'pay as you go'),

so the level of work-related internet use is determinable, and this was used as the basis of reimbursement.

- There would be a tax liability if the telephone charges are on a fixed cost basis (e.g. broadband) because the monthly charges would be the same whether there was work-related internet use or not, and so HMRC would regard any such reimbursement as being a taxable gain.
- See paragraph 52 for advice about the purchase of computer equipment.

Administrative assistance

21. Where someone has been appointed to give administrative and/or secretarial assistance to the clergy, the PCC should determine his/her terms of service (including the number of hours to be worked) and be the 'employer'. The PCC should pay the employee direct.

Maintenance of robes

22. As robes are necessary for the performance of the clergy's official duties, PCCs should ensure that they provide the full cost of cleaning and repairing all robes used.
23. Each parish's policy in the provision of vestments will probably have been established by tradition.
24. Clergy are expected to provide their own (clerical) shirts and collars or stocks.
25. Where clergy need to replace their robes, PCCs are asked to take a generous view, even if the cleric may take the robes with them when they leave the parish.

Hospitality

26. Clergy and PCCs need to come to their own arrangements about hospitality expenses, and should bear in mind that, where a hospitality allowance is paid, it should be clear how this has been calculated. Reasonable costs should be reimbursed when clergy have to entertain visiting clergy, officers of the church, or members of the church on official occasions. HM Revenue & Customs advise that hospitality for official - but not social - functions qualifies for tax relief.

Locum

27. Some dioceses operate a system under which the home parish pays the expenses of clergy when they visit other parishes in the deanery. Unless this or something similar is the clergy agreed policy, PCCs should ensure that the expenses of all visiting clergy, whether or not acting as locum, are met in full from parochial funds.

Travelling

General

28. Before the true cost of travel can be assessed, it is necessary to be clear which journeys are 'official' and thus chargeable to expenses. A general starting point is to say that they include all journeys to and from:
- parishioners and churches in the care of the cleric;
 - church meetings within the parish, deanery and diocese where such expenses are not the responsibility of the DBF;
 - public cemeteries and crematoria (unless separate provision is made for these journeys by the funeral director);
 - hospitals for the purpose of visiting sick parishioners;
 - suppliers of robes, communion bread and wine, ecclesiastical books etc;
 - **approved training courses.**
29. A number of official journeys undertaken will include an element of private and family use. In most cases, it should only be necessary to define the principal purpose of the journey and include it or exclude it from expenses as appropriate. This should ensure an equitable charge on the pockets of both parish and clergy. Parishes should be encouraged to take a reasonably generous view if there is any doubt or difficulty over deciding between private and official journeys.
30. Where clergy live outside their parish, with the permission of the diocesan bishop, it would be fair to expect the PCC to pay reasonable

travelling expenses to and from the parish. This is a matter where there needs to be agreement between the cleric and the PCC. The archdeacon's advice should be sought, as there may be an agreement at the time of the appointment and the DBF may accept responsibility for such payment. However, the expenses of travelling between the parish and home would not generally be allowable for tax relief.

Public Transport

31. Where public transport is used for any official journey, reimbursement should be made in full for the fares paid. For long distance journeys, agreement should be reached beforehand on which body is the appropriate one from which to seek reimbursement. Agreement should also be obtained on the appropriate method of transport to be used.

Car

32. Where clergy use their own cars for official purposes, it is obviously necessary for them to keep a log of journeys undertaken so that they can correctly apportion the costs between private use and official use. Where they 'wear several hats', it is essential for all journeys to be logged, so that the expense incurred can be properly claimed from the appropriate body. However, in many cases, this log can be fairly simple – a note of mileage at the beginning of each week and a separate note of all official journeys. Responsibility for the reimbursement of the costs of official use falls to the PCC.
33. The simplest way to reimburse motoring costs is to use a mileage rate. The Archbishops' Council issues recommended rates; many diocesan boards of finance also issue their own recommended rates. PCCs and other bodies responsible for reimbursing motoring costs may, of course, adopt one of these rates or set their own.
34. Each year, HM Revenue & Customs publish Approved Mileage Allowance Payments (AMAP). Any reimbursement which is in accordance with these rates may be paid tax-free. Where a rate lower than AMAP is paid, tax relief is available up to the level of the AMAP. Where a rate higher than the AMAP is paid, the excess will be taxable.

35. It is sometimes suggested that a mileage rate may not fully meet the actual costs incurred. An alternative method of reimbursement is for clergy to keep full records of all actual official costs and to submit a claim based on these (and the relevant proportion of standing costs and depreciation). However, if the amount actually paid under this method exceeds the amount which would have been payable using the AMAP, the excess will be taxed.
36. Mileage rates and AMAPs cover all running costs (e.g. loan interest, insurance etc) but do not cover external costs such as parking, congestion charges and road tolls. The actual cost of these should be reimbursed separately. However, any fines arising from road traffic offences or parking fines incurred whilst using the car on official business will be the personal responsibility of the individual member of the clergy, and should not be included in any expenses claim.
37. A few PCCs will be able to provide an official car, and no problems need arise, provided that there is an absolute ban on use for private purposes. If, however, the car thus provided is available for private purposes, clergy will incur a tax liability on the benefit of the car. They should also make arrangements to pay the PCC an appropriate rate for such use. PCCs should also be aware that they will be liable for Class 1A National Insurance in respect of providing a car.
38. In most cases, the car will be provided by the clergy themselves, with or without the help of a loan. Payroll Services (Clergy)
www.churchofengland.org/clergy-office-holders/clergypay at Church House can provide information on the car loan scheme on request.
39. Where a journey involves being away from home for a significant time, the additional cost of meals and accommodation thereby incurred should be claimed from the body/organisation that required the journey to be made.

Books

40. A PCC might reasonably expect to pay for one of the Church weekly newspapers and, possibly, a regular order for one of the theological journals. Over and above this, clergy should be reimbursed for the cost of

books considered necessary to assist them in their pastoral and teaching ministries. Tax relief will only be allowed on the cost of books actually used in the conduct of services or the preparation of sermons, as well as books given out to engaged couples, confirmation candidates and bible classes, etc. where clergy have paid for them themselves. Clergy may be able to claim capital tax allowances in respect of substantial reference books that are likely to have a long useful life.

41. The purchase of *Crockford's Clerical Directory* is a legitimate working expense. If clergy are not reimbursed by their PCCs, they are able to claim tax relief on the purchase price. This may apply also to General Synod publications and products of Church House Publishing.

Upkeep of the official house

42. The philosophy behind the Commissioners' 'Green Guide' on the provision of new parsonages is that some parts of the house (e.g. the lobby and study) are official, whilst the rest can be kept separate as the family home. The main living room is to be capable of holding occasional small meetings and, to the extent that it is so used, it becomes temporarily an 'official' part of the house. Clergy in conjunction with the PCC naturally develop their own particular style, and the extent to which the official house is used for parochial activities varies widely. Assistance might therefore also be given when costs are incurred in the repair and provision of carpets, chairs, curtains and other essential furnishings for those parts of the house that are used by the clergy in their official capacity (e.g. the lobby and the study) and perhaps also for any other parts of the house used by the parish for meetings or social gatherings.

Payments to spouse or relative

43. To justify payment of a spouse or member of the family to HM Revenue & Customs, the amount must be reasonable for the duties performed (i.e. it should be related to, though not necessarily equal to, rates that would be payable to an employee), and the duties performed should clearly be beyond the usual call of a relative. Evidence should also be available, if requested by HM Revenue & Customs, that the spouse or relative has received payment (for example on their tax return).

In-service training, retreats and Continuing Ministerial Education

44. Many dioceses make central provision for the cost of attending approved training courses. **Nonetheless, individual clergy may well feel the need, after discussion with an adviser or their parish, to attend a particular course, training seminar, or retreat. PCCs should be prepared to meet the cost of any bona fide fee and expenses.** If the cost is met by clergy, tax relief is unlikely to be available.

Claims for reimbursement

45. Experience shows that full reimbursement of expenses is less common when a claim form is not used. This implies that parishes are more willing to reimburse expenses if clergy use a form. A template form is shown on pages 16 and 17.
46. Where clergy serve two or more parishes, it is essential that agreement be reached as to the proportion of expenses to be borne by each parish. Where there are, say, three parishes, each could pay either one-third of the cost, or a share in proportion to their respective annual incomes or diocesan quota assessments.
47. Some clergy feel that the PCC should not be asked to reimburse the full cost of all their expenses, making the balance their own personal contribution to PCC funds. If clergy wish to make a contribution to parochial funds in this way, it is usually best for clergy to claim and be reimbursed for the full cost and then to make a payment to the PCC via Gift Aid. It is far better for the PCC to know the full cost of expenses its clergy are incurring, even if it cannot meet the total bill. Unless expenses are claimed from the PCC (even if the PCC is not in a position to reimburse them), the expenditure does not qualify for tax relief. At least in this way the situation is open for all to see, including any potential successor. Full declaration also avoids misunderstandings arising from the use of different figures on returns to the DBF, Church Commissioners and HM Revenue & Customs. Donating money back via Gift Aid or Payroll Giving is also more tax efficient than simply not claiming for expenses.

48. If clergy find for any reason that the PCC is unable or unwilling to reimburse their legitimate expenses, they should consult their archdeacon or the diocesan office.

PCC accounts

49. It is helpful for the annual parochial accounts to show, possibly by way of a note, the full amount of expenses incurred by the clergy, whether or not they have borne any part of these expenses from their own pockets and whether or not the DBF (or some other body) has contributed towards, or otherwise made good, any shortfall in reimbursement from the PCC. All payments made directly to clergy in reimbursement of expenses incurred, together with all payments made on their behalf, should be shown in the parish accounts as 'clergy expenses'.

Expenses incurred in secondary appointments

50. A number of clergy hold chaplaincies (or similar posts, e.g. teaching) in addition to their parochial appointments, and it is sometimes felt by them and their PCCs that expenses incurred on such duties are not a proper charge on the PCC. This may indeed be the case, although PCCs could be encouraged to take a more generous view and perhaps see it as part of their total ministry to the area. If the hospital, school or other institution or organisation will not meet the expenses, PCCs and clergy should bear in mind two things before agreeing that such costs should not fall on the PCC. First, in cases where clergy receive an honorarium, this may be inadequate to cover all the expenses incurred. Secondly, it is possible that the clergy will not be able successfully to claim all such expenses for tax purposes.

Capital items

51. Anyone providing administrative assistance should be able to make recommendations direct to the PCC about the purchase of equipment

which should remain the property of the PCC. The PCC is then directly responsible for the equipment's maintenance.

52. Where clergy receive no direct administrative assistance, different considerations should apply. Where appropriate, the PCC should provide and retain ownership of suitable office equipment, such as a filing cabinet, computer and photocopier, etc. Where the clergy have purchased such equipment for themselves which they use for parochial work, it is necessary to come to an agreement as to the proportion of its use applicable to the parish (in most cases this will be nearly 100%) and the equipment's likely life span (no more than 5 years for computer equipment; up to 10 years for other equipment) over which its value can be written off. The annual value written off then becomes a parish charge for expenses in addition to reimbursement for service and repair charges.

Non-stipendiary ministers and retired clergy

53. It is important that parishes take positive steps to ensure that all those giving assistance on whatever basis are fully reimbursed for all the expenses they have incurred. These include non-stipendiary ministers, OLMs, retired clergy and readers. If non-stipendiary ministers, OLMs, retired clergy, or readers are reimbursed by the PCC the reimbursement will be not taxable. However, if the expense is not reimbursed, a tax deduction cannot be claimed against pension or other income as tax relief is only allowed against earnings as a minister of religion.

Personal expenditure

54. It is not always easy to separate official from private expenses and clergy will need to exercise an element of judgement in assessing what is reasonable. There will always be some personal items of expenditure which include an element that is related in some way either to the job or the official house; the two most obvious examples are 'hospitality' and 'car running'.

55. Another item which is not a 'parochial expense' but may also give cause for concern is insurance of home contents. Items owned by the PCC but situated in the home are the responsibility of the PCC to maintain and insure. Beyond that, it is generally reasonable to regard 25% of the cost of contents insurance as an expense.
56. Where clergy reside in a 'high risk' area, they may find that annual premiums are higher than they feel that they should reasonably be expected to bear personally. Under such circumstances, they should first discuss with professional insurers an adequate, but realistic, level of cover; for example, it is not usually essential to have all household items included in an 'all-risks' clause. Once the correct level of cover has been ascertained, further discussions might usefully take place with the diocesan authorities. Details of the Ecclesiastical Insurance Group's insurance schemes are available direct from the EIG, Beaufort House, Brunswick Road, Gloucester GL1 1JZ (www.ecclesiastical.com tel. 0845 777 3322).

Taxation

Class 1a National Insurance

57. The reimbursement of parochial expenses does not normally attract any liability for national insurance. However, where a PCC provides a taxable benefit in kind (e.g. a car, car fuel, or other asset available for personal use), it is liable for class 1A National Insurance. This is an annual charge on the provider of the benefit. The PCC should notify HM Revenue & Customs' Incentive Award Unit, Chapel Wharf Area, Floor 4 Trinity Bridge House, 2 Dearmans Place, Salford, M3 5BH, (tel. 0161 261 3269, Fax. 0161 261 3354, email. Incentive.awards@hmrc.gsi.gov.uk) who will send the appropriate end of year return for completion. Full details are available in HM Revenue & Customs' publication CWG5.

Self-Assessment: PCC's responsibilities

58. As far as clergy paid through the Church Commissioners are concerned, the PCC is technically a 'third party'. As such, PCCs are under the following legal obligations.

- i) When expenses (other than those covered by the Working Expenses Agreement in paragraph 62 below) are paid to clergy written confirmation of the amount(s) paid must be provided to them. 'Expenses' includes both reimbursements directly to clergy, and the payment of bills on their behalf.
 - ii) If benefits are provided to clergy, written confirmation of the 'cash-equivalent' of these benefits must be given. 'Benefits' includes providing a car and/or petrol, payments towards heating, lighting, cleaning and gardening at an official house, and any loans (for work purposes) at a concessionary rate of interest.
 - iii) For both expenses and benefits, the choice of when and how to provide this information (for example each time they are paid, or as a grand total at the end of the year) belongs to the PCC but it must be in writing and it must not be later than 6 July each year.
59. The PCC does not need to make any Returns to HM Revenue & Customs.
60. HM Revenue & Customs' publication *Expenses and Benefits – A Tax Guide* (Booklet 480) explains in more detail what constitutes an expense or benefit and how to calculate cash equivalents. It is available from any HM Revenue & Customs office.

Self-Assessment: clergy responsibilities

61. The Church of England's system of paying stipends and expenses is structured to make full use of the concessions available in tax law. Consequently it is usually necessary for clergy to complete a tax return each year. Clergy must therefore keep adequate records of all income and expenses relating to their work. Anyone who makes payments to the clergy in connection with their work is under an obligation to give written confirmation of the amounts involved. The Church Commissioners publish notes to help clergy to complete the Minister of religion pages of the Tax Return. These are available from www.churchofengland.org/clergy-office-holders/clergypay.
62. In order to simplify the completion of tax returns, the Church Commissioners have reached an agreement with HM Revenue &

Customs over certain types of expenses, which make no difference to the tax liability. These should not be included in the tax return. A copy of this Working Expenses Agreement is available at www.churchofengland.org/clergy-office-holders/clergypay or from Payroll Services (Clergy) at Church House. However, records of these expenses are still required to be kept by both the PCC and the cleric in case they are needed for a PAYE inspection.

63. The substantive document on this subject is the Churches' Legislation Advisory Service circular entitled *The Taxation of Ministers of Religion: a rough guide* produced in 2009. This can be found at www.cmainc.org.uk

Conclusion

64. It is the responsibility of clergy to submit regular claims, the joint responsibility of clergy and their PCCs to discuss regularly the level and method of reimbursement and the responsibility of PCCs to meet the agreed cost.
65. It is hoped that this booklet has given a degree of constructive and practical advice which will enable everyone involved to look more realistically at the level of expenses claimed and the manner in which full reimbursement can be made. The essential objective is to ensure that no one who ministers on behalf of the Church should be left to find any part of his/her proper expenses out of his/her own pocket.

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