

The Diocese of Carlisle

CODE OF PRACTICE ON LOCAL MINISTERIAL FEES AND EXPENSES

Introduction

In addition to the work of stipendiary clergy, the Church in Cumbria is enormously grateful for the contributions made by self-supporting and lay ministers. A significant number of retired ministers also give their time and energy generously in serving God's Church. This Code of Practice sets out the basis of payment of expenses and fees to all ministers. It should be read in conjunction with the table of Diocesan approved expenses.

1. Expenses

1.1. As a general principle, all reasonable expenses incurred in Ministry should be reimbursed by the Parochial Church Council or other appropriate body (see 1.2). The vast majority of these expenses are travelling expenses. (See Annex 1 for the rates currently paid by the DBF. PCCs decide on their own rates but may wish to apply the same rates as the DBF.)

1.2. Travelling expenses are normally paid by the Parochial Church Council. Exceptions to this are as follows.

The Diocesan Board of Finance pays expenses:

- for services during vacancies (periods of maternity leave are treated as vacancies for this purpose)
- exceptionally, for services when the parochial clergy are absent due to sabbaticals, long holidays or illness. In these cases, special arrangements must be agreed in writing with the Archdeacon and Diocesan Secretary

Funeral Directors pay travelling expenses for a funeral, whether in Church, at a cemetery or crematorium.

1.3 Retired stipendiary clergy, Readers, SSMS¹ and LLMs² should be offered reimbursement of travelling expenses except when conducting Sunday worship in the Church or one of the Churches which they might normally attend if not officiating, in which case no travelling expenses are due.

¹ Self Supporting Ministers – ie clergy not in receipt of Stipend or Provided Housing

² Local Lay Ministers

2. Fees – Weddings and Funerals

Fee payable to Diocesan Board of Finance

- 2.1. Since January 2013, fees for occasional offices include an element due to the PCC and an element due to the Diocesan Board of Finance. There is no longer an element due to the incumbent³.
- 2.2. These arrangements apply to fees for all weddings and funerals, including funerals in church followed by cremation or burial, and funerals held at the crematorium. They apply irrespective of whether a service is taken by a Vicar, Assistant Curate, SSM, retired priest, Reader, LLM or minister licensed by the Bishop as a stipendiary chaplain to an extra-parochial institution. No stipendiary priest or curate in training may benefit from a fee for any service unless their Archdeacon, with the agreement of the Diocesan Secretary, has granted a written exception in particular circumstances. Retired ministers⁴, SSMs and Readers may benefit from fees in the circumstances set out in 2.5 - 2.9 below, but not otherwise.
- 2.3. During a vacancy, or if an incumbent or priest-in-charge is unable to conduct a wedding or funeral, whether because of holiday, days off or clashing commitments, another minister should be asked to conduct the service. In a vacancy it is the Rural Dean's responsibility to organise cover for services.
- 2.4. If a retired minister or SSM is contacted by a family or undertaker with a request to take a funeral service, he/she must inform the incumbent or priest in charge of the parish in which the deceased person lived or the family contact lives. The incumbent should normally give permission to the retired minister to take the service – this can be a blanket permission for all such funerals, or can be given on a case by case basis. In a vacancy contact the Rural Dean.
- 2.5. Retired Clergy and Retired Readers⁵ may claim 2/3s of the DBF element of the Fee from the PCC for conducting occasional offices. SSMs, Readers and Local Lay Ministers who have the Bishop's relevant permission may claim 2/3s of the DBF element of the Fee from the PCC for conducting these services provided that the conditions set out in 2.6 – 2.8 are met. Part-time stipendiary clergy and House for Duty clergy may claim 2/3s of the DBF element of the Fee from the PCC for conducting these services provided that the conditions set out in 2.10 – 2.11 are met.
- 2.6. Payments for Weddings and Funerals to Self-Supporting Ministers, Readers and Local Lay Ministers are the exception to their general ministry, which is undertaken on a voluntary basis.
- 2.7. Where SSMs wish to receive payments for occasional offices this must be included in their Statements of Particulars. As well as discussing this with the

³ The only exceptions are those incumbents who had not previously assigned their fees to the DBF and chose to continue to receive fees and receive a lower stipend as a result.

⁴ See Section 4.1 for a definition of retirement in this context

⁵ See Section 4.1 for a definition of retirement in this context

incumbent or priest in charge of the benefice in which the licence is held, the Diocesan HR department and PCC(s) Treasurer(s) should be informed. In a vacancy this should be discussed with the rural dean.

- 2.8 Where Readers/Licenced Lay Ministers who have been specifically trained and have the Bishop's relevant permission wish to receive payments for funerals this must be clearly stated on their Working Agreements (using wording such as "[name] has elected to receive payment for taking funeral services]"). This should be done with the incumbent or priest in charge of the benefice in which the licence is held. In a vacancy it should be discussed with the rural dean. For Readers a copy of the Working Agreement should be sent to the Warden of Readers and the PCC(s) Treasurer(s) should be informed. For LLMs, a copy of the Working Agreement should be sent to the Admin Team at Church House and the PCC(s) Treasurer(s) should be informed.
- 2.9 The PCC treasurer should make the payment to the Minister and deduct it from the amount paid to the DBF. It is important that this process is followed: practices such as personal payments being made directly to retired clergy by undertakers or parochial clergy are not allowed. Payments made by PCC treasurers to retired clergy, House for Duty or part time stipendiary clergy, SSMS, readers or LLMs should be recorded on the form they send to the DBF (see 2.16 below). During a vacancy, payments must be authorised by the Rural Dean.
- 2.10 Part-time Stipendiary Clergy and House for Duty clergy may not claim payments for Weddings and Funerals undertaken as part of the role set out in their Statements of Particulars or Working Agreements. They may however choose to receive payments for Weddings and Funerals undertaken over and above the hours expected of those roles, either within the benefice to which they are licensed or outside it. For the avoidance of doubt, this does not apply to curates in training.
- 2.11 Where Part-time Stipendiary Clergy or House for Duty clergy wish to receive payments for occasional offices, the principle of this should be agreed before they are licenced and the details must be included in their Statements of Particulars. As well as discussing this with the incumbent or priest in charge of the benefice in which the licence is held (or, where the clergy person in incumbent or Priest in Charge, with their Archdeacon), the Diocesan HR department and PCC(s) Treasurer(s) should be informed. In a vacancy this should be discussed with the rural dean.
- 2.12 The Archbishop's Council has asked that it be drawn to the attention of ministers covered by this arrangement that they are personally responsible for notifying payments received to the HMRC for tax purposes.
- 2.13 Where an SSM, Reader or LLM who is not covered by an arrangement agreed under 2.6 - 2.8 incurs loss of earnings in order to conduct a wedding or a funeral he/she may claim additional expenses, not exceeding the fee set out in the Church of England Fees Tables [Parochial Fees - Diocese of Carlisle \(carlisediocese.org.uk\)](http://carlisediocese.org.uk) provided that such arrangements are first agreed, in

writing, with Archdeacon and the Incumbent or Priest in Charge concerned (or in a vacancy, the Archdeacon and the Rural Dean).

Handling Fees

- 2.14 Given that fee payments will usually include amounts for both the PCC and the DBF, the easiest and most transparent way of administering fees will be for all payments to go through PCC or benefice⁶ bank accounts. Cheques for fees should therefore be made payable to the appropriate PCC and banked by the treasurer. Each month the treasurer should send a cheque for the DBF part of the fees (or a nil return) to the Diocesan Office.
- 2.15 In many cases Clergy will continue to handle payments – including receiving cheques from funeral directors just before a funeral starts, or from wedding couples - but these cheques should not be payable to clergy. Instead they should be made payable to the appropriate PCC and passed to the treasurer. Payments should not be made in cash.
- 2.16 Ministers will need to keep records of services taken and provide this information to Treasurers with cheques received. This should provide an audit trail for fees due to the DBF. Parishes can decide how this is done, but may choose to use the form (document or spreadsheet that automates some calculations) at: [Parochial Fees - Diocese of Carlisle \(carlisle-diocese.org.uk\)](http://carlisle-diocese.org.uk/parochial-fees)
- 2.17 Treasurers will be sent a booklet of forms from Church House (similar to the current booklet for clergy for remitting assigned fees), to be used when remitting fees to the DBF.
- 2.18 Fees for a service should not be waived or given to the person who conducts the service, unless there are highly exceptional circumstances. Archdeacons must approve this and can give guidance on this issue. In law, no fee is chargeable for the funeral of a still-born child or a child under the age of 16.
- 2.19 Fees for services taken by ministers licensed by the Bishop as stipendiary chaplains to extra-parochial institutions are the property of the Board of Finance and appropriate PCC and should be remitted to the appropriate PCC.

3. Payment for Holy Communion, Morning and Evening Prayer, Baptism etc

- 3.1. Serving clergy (whether full or part-time or House for Duty), SSMS, Readers and LLMs will not normally receive payments for these services. Retired clergy and retired readers⁷ may claim payments in accordance with the figures in Annex 2. In all cases expenses should be reimbursed (see 1.1 to 1.3. above). During a vacancy any payment due is payable by the Diocesan Board of Finance and during the holidays of the Minister by the Parochial Church Council.

⁶ Cheques may be paid to individual parishes, benefices or teams, but when remitted to the DBF must either be paid on separate cheques for each PCC or accompanied by a clear breakdown of the fees between parishes.

⁷ See Section 4.1 for a definition of retirement in this context

- 3.2. Where two services follow each other, the same person should be asked to conduct both services in order to save expenses.

4. Retirement

- 4.1. For the purposes of this Code of Practice, a minister (whether previously stipendiary or self-supporting and whether a priest or a reader) is deemed to be retired when he or she has reached the age of 65 and is not in either paid employment, a stipendiary post or a House for Duty post. In exceptional circumstances someone under normal retirement age who is not in paid employment and is on a low income, may receive fees as in 2.5 above. The relevant Archdeacon must give agreement to this in writing, following consultation with the Diocesan Secretary.
- 4.2. Retired SSMs and retired Readers are entitled to receive payments for services if they wish to claim them. In practice, many choose not to receive fees where they are in receipt of an occupational pension or other investment income in retirement: this relieves pressure on the diocesan budget.
- 4.3. Advice on the arrangements in 4.1 should be obtained from the Archdeacon or SSM Officer in the first instance.
- 4.4. Special arrangements may sometimes be made for a retired minister to conduct services on a regular basis in a parish in which she/he lives or habitually worships, for example during a long vacancy. In these cases a written agreement may be made with the Archdeacon and Diocesan Secretary for payments to be made to the retired minister for occasional offices and other services at a rate determined by the Diocesan Board of Finance or for the retired minister to work part-time during the vacancy.

5. Curates in Training

- 5.1 Other than in exceptional circumstances and with the written permission of the Archdeacon and Diocesan Secretary, Curates in Training are not eligible to receive fees for Weddings or Funerals.

Annex 1: Diocesan Board of Finance Expenses Rates (for journeys made from 01/01/2019)

Journeys within the Diocese

Travel on business within the Diocese by private car is normally paid at a flat rate of 45pence per mile for the first 10,000 miles in the tax year. Additional miles over and above 10,000 miles are paid at 25ppm.

Journeys outside the Diocese

Staff wishing to claim 45ppm for journeys by private car outside the Diocese must obtain prior permission from line managers or the Diocesan Secretary. Public transport should be used where practicable. If an individual chooses to use a private car for a journey that could have been made by public transport, they will be paid the lower of the 45ppm rate or a cheap rail fare for the journey.

Annex 2

Sunday or Weekday Worship where a parish is in vacancy:

If a retired minister takes a service in a vacant parish where they do not normally worship, they may choose to claim a payment of £25, subject to a maximum of two services in any one church in a week. Claim forms should be countersigned by the Rural Dean before they are submitted to Church House. In exceptional circumstances, the Archdeacon in consultation with the Diocesan Secretary may agree to an increase to the maximum number of services.