

# Diocese of Rochester

## **Guidelines for the payment of Parochial and Occasional Office Duty Fees to retired clergy, non-stipendiary ministers and readers.**

**(Based on the National Guidelines)**

### **Summary**

- All relevant expenses incurred by the person carrying out the duty should be fully reimbursed.
- Retired or unemployed clergy, non-stipendiary ministers and readers should be reimbursed at the same diocesan mileage rate as for the stipendiary clergy, unless for exceptional local reasons a different rate is deemed appropriate.
- The duty fees are set as identified in the Diocesan Directory under the section “Clergy with Permission to Officiate”.
- A retired or unemployed clergy person taking an occasional office should retain two-thirds of the fee for that particular office, the remaining one-third being forwarded to the Diocesan Board of Finance for the credit of the appropriate PCC.
- Normally, non-stipendiary and sector ministers with a bishop's licence and a job description receive no fees for conducting divine worship or occasional offices within the parishes to which they are licensed. They also receive no fee if conducting divine worship or occasional offices in a neighbouring parish, as part of the agreed pattern of their work.
- Readers are voluntary and unpaid and should not, therefore, accept a fee for their services

### **NOTES**

- a) Where the term ‘incumbent’ is used this includes Priests in Charge and Team Vicars.
- b) The incumbent’s share is as shown in the Table of Parochial Fees issued by the Ministry Division. Where two thirds is not a round number of pounds, the Ministry Division may advise the appropriate rounded figure.

## **1. General Matters**

### **1.1 Importance of retired clergy, non-stipendiary ministers and readers**

With reducing numbers of stipendiary clergy and the development of new forms of ministry, the Church relies heavily on retired and unemployed clergy, non-stipendiary ministers and Readers. Without such considerable, and much appreciated, help it would be impossible to maintain the pattern of worship and other services in all the parishes throughout England. At the same time the financial costs of the stipendiary ministry continue to rise, particularly since parishes now have to meet pension contributions for stipendiary ministers. These guidelines attempt to balance the financial needs of the parishes and dioceses against the principle of the labourer being worthy of hire.

### **1.2 Expenses**

All relevant expenses incurred by the person carrying out the duty should be fully reimbursed, whether by the parish, diocese or undertaker. Expenses may include not only travel but also, for example, hospitality and loss of earnings from secular employment.

### **1.3 Mileage Rates**

Retired clergy, non-stipendiary ministers and readers should be reimbursed at the same diocesan mileage rate as for the stipendiary clergy, unless for exceptional local reasons a different rate is deemed appropriate.

### **1.4 PAYE Tax**

Incumbents who have signed a Deed of Assignment of their parochial fees in favour of a Parish may not remit any fee (or part of any fee) to another person since the fees are then legally payable to that Parish. If the incumbent has signed a Deed of Assignment, the tax on the fee will be collected through the stipend payroll system in the usual way. Incumbents who have not assigned their fees to a Parish must declare their fees to the Inland Revenue at the end of the year and their tax code will be adjusted for the following year to collect the tax due. If the incumbent (who has not assigned the fees) directs that part of the fee should be paid to the person taking the service (see paragraph 2.3.1), the Inland Revenue will allow that part as an expense of office.

A retired clergy person will only need to declare the two-thirds of the fee, which they retain following an occasional office. For a Sector/Dual Role Minister, having assigned fees to the DBF, the tax on the fee will be collected through the stipend payroll system in the usual way.

Normally, the Inland Revenue will not require the retired clergy person; non-stipendiary minister or reader to declare his/her reimbursed expenses, providing there is no element of profit, in which case they must be declared to the Inland Revenue.

### **1.5 Other Publications about Parochial Fees**

"A Guide to Church of England Parochial Fees" was issued by the Church Commissioners in April 1993 and "Supplementary Guidance Notes for Clergy" in December 1995. Copies of both these items, and the Table of Parochial Fees, are available (free of charge) from the Ministry Division of the Archbishops' Council.

## **2. Retired or Unemployed Stipendiary Clergy**

### **2.1 Definition**

This section covers those who have retired from the stipendiary ministry and who have the Bishop's Permission to Officiate and those unemployed Stipendiary Clergy who have the Bishop's Permission to Officiate.

### **2.2 Occasional Office duty fees**

As already mentioned, the Church relies heavily on the retired clergy to maintain the pattern of worship and the other services in all the parishes throughout England. Their help is particularly important during an interregnum or when the incumbent is sick or on holiday. Most retired clergy would generally not expect to receive a fee for assisting in the benefice where they regularly worship. However, a duty fee for a service in a benefice other than the one where they regularly worship should be offered. A duty fee should also be offered during an interregnum to a retired priest officiating in the benefice where she/he customarily worships.

The duty fees applicable are to be found in the Diocesan Directory at the beginning of the section for Clergy with Permission to Officiate.

### **2.3 Parochial fees**

#### **2.3.1 Payment to minister performing the service**

The fees shown in the first column of the Table of Parochial Fees are legally payable to the incumbent (or, in a vacancy, to the PCC). Where an incumbent has assigned his/her fees to the PCC, he/she may not pass any fee (or part of a fee) to the minister performing the service. It will be for the PCC to establish its own arrangements for paying the appropriate fee to the officiating minister in these circumstances.

#### **2.3.2 Payments to retired clergy**

On the basis that the full service pension is two-thirds of the (previous year's) National Minimum Stipend and that the statutory parochial fee includes an element of support towards the nation-wide parochial ministry, a retired clergy person taking an occasional office should receive two-thirds of the incumbent's fee for that particular office. The balance of the fee should be remitted to the DBF to be credited to the appropriate PCC.

It is emphasised that the parochial fee covers not only the occasional office itself, but also the associated visiting and pastoral care. Retired clergy person taking an occasional office must therefore carry out the appropriate pastoral visiting and support in connection with the office.

#### **2.3.3 Service in church**

Where a retired clergy person conducts a funeral or marriage service in church, the consent of the minister who has the cure of souls will be required. If there is no minister with the cure of souls, the consent of the sequestrators (who will include the Rural Dean) will be required. The fee will be payable as set out in paragraph 2.3.2 above.

#### **2.3.4 Funeral service in cemetery or crematorium**

Section 2 of the Church of England (Miscellaneous Provisions) Measure 1992 states that a minister of a parish, that is to say the incumbent or priest-in-charge (where presentation is suspended) or the Rural Dean (where the benefice is vacant but not suspended) or a team vicar (where she/he has a special cure of souls for the parish), is required, if requested, to perform a funeral service for a parishioner (as defined in section 2(2) of that Measure) in any appropriate unconsecrated cemetery or crematorium. Since 1993 Parochial Fees Orders have provided for fees to be payable for such services (which are identical to the fees for such services held in the consecrated part of a cemetery) except where a local authority or other

crematorium authority has itself fixed charges for these services, in which case the authority's charges will apply.

### **2.3.5 Fee for a service in a cemetery or crematorium**

The legal position regarding the destination of the fee for a service in a cemetery or crematorium is quite complex and it may be helpful to consider various scenarios:-

#### **(i) Deceased's minister (as defined above) officiates at a cemetery or crematorium**

Section 2(4) of the 1992 Measure imposes a duty on the deceased's own minister (as defined above) to officiate at a cemetery or crematorium designated by the Bishop for the use of the area concerned, "where he is requested to do so". Section 2(2) of the Measure allows him/her to perform such a service without needing the consent of the minister of the parish in which the cemetery or crematorium is situated. The deceased's incumbent (or if the benefice is vacant the PCC, or such other person as the PCC and Bishop may direct) is entitled to the statutory fee prescribed in the Table: the fee falls within the definition of "parochial fees" in Section 10 of the Ecclesiastical Fees Measure 1986 because the funeral duty is being performed in connection with a parish.

#### **(ii) Another minister officiates at a cemetery or crematorium either at the request or with the consent of the deceased's minister (as defined above)**

The officiating minister is effectively the agent of the deceased's minister (as defined above), so the consent of the minister in whose parish the cemetery or crematorium is situated is not needed under Section 2 of the 1992 Measure. The deceased's incumbent (or if the benefice is vacant the PCC, or such other person as the PCC and Bishop may direct) is entitled to the statutory fee, as in (i) above. Unless the incumbent has entered into a Deed of Assignment with a PCC, he/she may, of course, direct that the fee (or part of it) should be dealt with as in paragraph 2.3.1.

#### **(iii) Another minister officiates at a cemetery or crematorium without the prior consent of the deceased's minister (as defined above)**

The officiating minister is not the agent of the deceased's minister (as defined above) and therefore, under Section 2(1) of the 1992 Measure, needs the consent of the minister in whose parish the cemetery or crematorium is situated. It can be argued that the officiating minister is not entitled to a statutory fee since he/she is not performing duties in connection with a parish and that, theoretically, he/she can charge what he/she likes and retain the money.

An alternative argument might be to say that all officiating ministers need to seek the consent of the minister in whose parish the cemetery or crematorium is situated and therefore become that minister's agent, thereby performing duties in connection with a parish and obliging the officiating minister to charge the statutory amount. However, in the majority of cases this would clearly be unrealistic.

In those circumstances where a retired clergy person is approached direct by the funeral director or by the deceased's family or executors, and asked to take the funeral, he/she should inform the deceased's minister either before or, if that is impracticable, after the service.

Where a retired minister takes a funeral service at a cemetery or crematorium under scenarios (ii) or (iii) above, he/she should receive two-thirds of the incumbent's fee, with the balance of the fee being remitted to the DBF to be forwarded to the incumbent or PCC, as appropriate.

### **2.3.6 Canon B38**

Retired clergy must act in accordance with the Bishop's Directions under Canon B38, paragraph 7. "A funeral service at a crematorium or cemetery shall be performed only in accordance with directions given by the bishop."

### **3. Diocesan Funded Sector and Dual Role Ministers**

#### **3.1 Categories**

Sector and Dual Role Ministers are those ministers whose stipend is either wholly or partly funded by the Rochester DBF or by an external institution. There are two main categories

- a) Chaplains to institutions with a stipend either wholly funded by the Rochester DBF, wholly funded by the institution or part funded by the DBF in partnership with the institution.
- b) Ministers working within the Diocesan Departments with a stipend either wholly funded by the Rochester DBF, wholly funded by an outside body, or part funded by the DBF in partnership with an outside body or a parish.

#### **3.2 Fees**

Normally, ministers with a Bishop's Licence receive no fees for conducting divine worship or occasional offices within the parishes to which they are licensed. They also receive no fee if conducting divine worship or occasional offices in a neighbouring parish, as part of the agreed pattern of their work.

Fees should, of course, be collected for those matters stipulated in the Table of Parochial Fees and be passed to the DBF for remittance to the incumbent (or PCC, as appropriate).

Where the Dual Role Minister's part-funding agent is a parish, the treatment of fees will be as for a stipendiary incumbent i.e. the Fees will be assigned to the Parish.

However expenses should be fully reimbursed.

### **4. Non-Stipendiary Ministers**

#### **4.1 Categories**

Non-stipendiary ministers are those whose main financial income comes from sources other than their work as ministers, and who receive no direct salary or stipend for their ministerial work. There are two main categories:

- a) those in secular employment whose chief area of ministry is in the context of their employment; and
- b) those in secular employment, and those retired from or not engaged in secular employment, whose chief area of ministry is in the context of a parish or chaplaincy. In practice, this category includes an extremely wide range of people.

Non-stipendiary ministers hold a Bishop's Licence, which normally relates the recipient to a particular parish.

#### **4.2 Fees**

Normally, non-stipendiary ministers with a Bishop's Licence receive no fees for conducting divine worship or occasional offices within the parishes to which they are licensed. They also receive no fee if conducting divine worship or occasional offices in a neighbouring parish, as part of the agreed pattern of their work.

Fees should, of course, be collected for those matters stipulated in the Table of Parochial Fees and be passed to the incumbent (or PCC, as appropriate).

However, expenses should be fully reimbursed

### **4.3 Retirement at 70**

It is expected that no NSM's Licence would be renewed beyond the age of 70. Those who are granted Permission to Officiate beyond the age of 70 should continue to be treated for the purpose of fees in the same way as before that age (i.e. they are not eligible to receive fees).

## **5. Readers**

### **5.1 Responsibilities**

Readers assist in the pastoral and liturgical work of the Church in the parish or area where they are licensed or have the Bishop's written permission to exercise their office. They may officiate at a funeral service but only with the good will of the persons responsible and provided that they are authorised by the Bishop and invited by the minister of the parish or place (or, during a vacancy, the rural dean). They may not officiate at a marriage service.

### **5.2 Fees**

Readers are voluntary and unpaid and should not, therefore, accept a fee for their services. They should, of course, be fully reimbursed for travelling and other expenses incurred through the performance of their duties. When Readers conduct a funeral, they should collect the fee payable to the incumbent in respect of the service and pass this to him/her. In a vacancy the incumbent's fee should be paid to the PCC or in accordance with its directions. In this situation the PCC may wish, as indicated in the Rochester Diocesan Directory, to make a donation to the Rochester Diocesan Association of Reader.

### **5.3 Retirement at 70**

All readers in active ministry under the age of 70 must hold a Bishop's Licence unless for particular reasons they already have his Permission to Officiate. On reaching the age of 70 Readers who wish to remain in active ministry are required to surrender their licence and apply for a Bishop's Permission to Officiate. They should be treated for the purpose of fees in the same way as before they retired (i.e. they are not eligible to receive fees).