

Bishop's Guidelines for the payment of Parochial and Casual Duty Fees to Clergy with PTO, Self-Supporting Ministers, Readers and Authorised Lay Ministers.

Summary

- All relevant expenses incurred by the person carrying out the duty should be fully reimbursed.
- PTO clergy, Self-Supporting Ministers, Readers and Authorised Lay Ministers 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 casual duty fee for a Sunday (or weekday) service is equal to one half of the Diocesan Board of Finance's (DBF) fee for a funeral service in church. The total casual duty fee for a day is no more than the equivalent of the DBF fee for a funeral service in church.
- PTO clergy, Self-supporting Ministers, Readers and Authorised Lay Ministers (ALMs) taking an occasional office may claim 70% of the statutory fee due to the DBF upon [application to the parish](#).
- Normally Self-Supporting 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, unless this has been otherwise stipulated in the job description. They also receive no fee if conducting divine worship in a neighbouring parish, as part of the agreed pattern of their work.
- Readers and ALMs are voluntary and unpaid and should not, therefore, accept a fee for their part in divine worship.

1. GENERAL MATTERS

1.1 Importance of PTO Clergy, Self-Supporting Ministers, Readers and Authorised Lay Ministers.

With reducing numbers of stipendiary clergy and the development of new forms of ministry, the Church relies heavily on PTO clergy, Self-Supporting Ministers, Readers and Authorised Lay Ministers (ALMs). 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. These guidelines attempt to set out fair principles upon which those offering ministry to further the mission of the church can expect to be recompensed.

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

PTO Clergy, Self-Supporting Ministers, Readers and ALMs 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

Any PTO clergy, Self-Supporting Minister, Reader or Authorised Lay Minister who claim a fee will need to declare the amount on their personal tax return to HM Revenue and Customs.

Normally, H M Revenue and Customs will not require the retired clergy person, Self-Supporting Minister, Reader or ALM to declare his/her reimbursed expenses, providing there is no element of profit, in which case they must be declared.

1.5 Other Publications about Parochial Fees

'A Guide to Church of England Parochial Fees' was published by the Church of England in January 2013. Copies of this and the Table of Parochial Fees are also available (free of charge) from the Ministry Division of the Archbishop's Council and available on the internet at:

[http://www.churchofengland.org/media/1562401/2012%2012%2017%20guide%20to%20church%20of%20england%20parochial%20fees%202013 .pdf](http://www.churchofengland.org/media/1562401/2012%2012%2017%20guide%20to%20church%20of%20england%20parochial%20fees%202013.pdf)

2. PERMISSION TO OFFICIATE (PTO) CLERGY

2.1 Definition

This section covers those who hold the Bishop's Permission to Officiate.

2.2 Parochial Fees

2.2.1 Payment to minister performing the service

The fees shown in the first column of the Table of Parochial Fees are legally payable to the Diocesan Board of Finance (DBF). All parishes are required to ensure that these fees are always paid to Diocesan House on a monthly basis.

2.2.2 Payment to retired clergy

- *In accordance with guidance of General Synod the Diocese of Canterbury PTO Clergy can claim a fee equivalent to 70% of the occasional office fee upon [application to the parish](#).*

2.2.3 Service in Church

Where a PTO priest 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 Area Dean) will be required. *The fee will be claimable as set out in paragraph 2.2.2 above.*

2.2.4 Funeral Service in cemetery or crematorium

Under section 2 of the Miscellaneous Provisions Measure 1992 ('the Measure'), a minister of a parish (as defined in section 2(6)

¹ of the Measure) may, if requested, perform a funeral service for a person defined in section 2(2)² of the Measure in any crematorium or cemetery situated in another parish without the consent of the minister in whose parish that cemetery or crematorium is located.

2.2.5 Fee for a service in a cemetery or crematorium

Parochial Fees Orders make legal provision for fees to be payable for such services (identical to those for a service in church). Please note, however, that there are cases in which a cemetery or cremation authority has itself fixed charges for the minister's services in a cemetery or crematorium. In such cases, those charges will take precedence over the fees specified in the Table of Parochial Fees.

No fees are payable for the burial of a still-born infant or for the funeral or burial of those who die under the age of 16.

As with other parochial fees, the fee for a funeral service falls into two parts: part which is legally payable to the DBF, and part which is legally payable to the PCC, irrespective of who takes the service, stipendiary clergy or otherwise. PTO clergy may claim 70% of that part of the fee which is payable to the DBF (see 2.2.2) as payment for taking the service.

2.2.6 Canon B38

Retired Clergy must act in accordance with the Bishop's directions under Canon B38, Paragraph 7.

2.3 Casual Duty Fees

The help of PTO priests is particularly important during an interregnum or when the incumbent is sick or on holiday. Most PTO Clergy would generally not expect to receive a fee for assisting in the benefice where they regularly worship. However, a casual duty fee for a service in a benefice other than the one where they regularly worship should be offered. A casual duty fee should also be offered during an interregnum to a PTO priest officiating in the benefice where she/he customarily worships.

The casual duty fee for a Sunday (or weekday) service is equal to one half of the Diocesan Board of Finance's (DBF) fee for a funeral service in church. The total casual duty fee for a day is no more than the equivalent of the DBF fee for a funeral service in church.

3. SELF-SUPPORTING MINISTERS

3.1 Categories

Self-Supporting 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.

Self-Supporting Ministers hold a Bishop's Licence, which normally relates the recipient to a particular parish. This category would include those licensed as House for Duty priests within the diocese. There should also be a Statement of Particulars and Job Description, which will set out details of any expenses that can be claimed and the position with regard to fees.

3.2 Fees

Normally, Self-Supporting 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, unless this has been otherwise stipulated in the job description. They also receive no fee if conducting divine worship or occasional offices in a neighbouring parish if this is part of the agreed pattern of their work.

3.3 Retirement at 70

If PTO is granted beyond that age please refer to the notes in Section 2 of this guidance.

4. READERS AND AUTHORISED LAY MINISTERS

4.1 Responsibilities

Readers and ALMs 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 or authorised by their PCC. They may officiate at a funeral service but only with the good will of the persons responsible and provided that they are currently authorised by their PCC and invited by the minister of the parish or place (or, during a vacancy, the area dean). They may not officiate at a marriage service.

4.2 Fees

- **Readers and ALMs are voluntary and unpaid and should not, therefore, accept a fee for conducting divine worship.** They should, of course, be fully reimbursed for travelling and other expenses incurred through the performance of their duties. When Readers and ALMs conduct a funeral, they may claim 70% of the statutory fee upon application to the Finance Department at Diocesan House or by following the [link](#)

4.3 Retirement at 70

All Readers in active ministry under the age of 70 must hold a Bishop's Licence. 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.

¹ "minister", in relation to a parish, means—

- (a) the incumbent;
- (b) in a case where the benefice to which the parish belongs is vacant (and paragraph (c) below does not apply), the rural dean;
- (c) in a case where a suspension period applies to the benefice to which the parish belongs, the priest-in-charge (if any); and
- (d) in a case where a special cure of souls in respect of the parish has been assigned to a vicar in a team ministry by a scheme under M3 the Pastoral Measure 1983 or by his licence from the bishop, that vicar;

"Suspension period" has the same meaning as in the Pastoral Measure 1983.

² The minister of a parish may perform a funeral service in any crematorium or cemetery situated in another parish if—

- (a) the deceased person dies in the first-mentioned parish; or
- (b) the deceased person was resident in the first-mentioned parish immediately before his death; or
- (c) the name of the deceased person was on the church electoral roll of the first-mentioned parish immediately before his death.