

STIPEND REVIEW REPORT 2017

The 2017 Annual Meeting of the General Assembly adopted the Stipend Review Report. There were no changes to pulpit supply. The following new scales and allowances apply from 1 January 2018.

The General Assembly stresses that these scales are only minimum not recommended figures and that where finances permit congregations should consider whether they can increase the stipend to a level more in line with other similar denominations as set out in the Report. The Committee had reaffirmed its commitment to achieving parity with the Congregational Federation.

MINIMUM STIPEND (4% increase)

	From 01/01/2018
Ministers	
yrs 1 - 5	23,376
yrs 6 - 10	24,096
yrs 10 plus	25,152
Lay Pastors	20,496

Approved Lay Leaders - as the situation of Lay Leaders varies greatly, the Committee considers that the determination of any compensation is a local matter.

Congregations should provide additional stipend for:

- i) good academic qualifications and/or additional training;
- ii) substantial previous career and/or life experience;
- iii) special responsibility and/or challenging ministry.

MINIMUM MANSE ALLOWANCE

Following a review a new category was introduced with revised levels:

Provincial - **£6,576** LDPA Area - **£9,444** London postcodes plus Richmond **£9,444** minimum

A manse allowance should be paid if the minister lives in their own property. If no manse is available and the minister therefore lives in rental accommodation this should be the responsibility of the congregation not the individual as a manse allowance may not cover actual costs.

EXPENSES

A list of allowable expenses is contained within "Guidelines for Partnerships Between Congregations and Ministers." Treasurers requiring replacement or additional copies of these Guidelines should contact Essex Hall. The most commonly payable expenses are listed below:

- a. **Manse:** Council Tax and rent free (where manse allowance is not paid)
- b. **Employers' contributions:** (Class1) to National Insurance Scheme.
- c. **Telephone line rental**
- d. **Reimbursement of expenses:** To cover telephone calls on church business, postage and bus/train fares where a car is not used for visiting and for travelling between churches where these are in a group or linked.

- e. **Council Tax:** A church providing a manse should undertake responsibility for Council Tax. Such Council Tax payments made by the church will not give rise to income tax or national insurance liability to the minister. (If, however, the minister does not live in a church-provided manse, such payment will attract tax and NIC.)
- f. **Office space:** Preferably on church premises. Where this is in a house owned by the minister, and this involves the purchase of a larger house, then this should be reflected in a larger manse allowance.
- g. **Car/Motor Cycle/Bicycle expenses:** Where it is deemed necessary for the minister to use a car/motorcycle/bicycle on church business the church shall be responsible for the full cost of the vehicle expenses incurred by the minister in the performance of her/his duties. Treasurers' attention is drawn to current Inland Revenue rules concerning employer-provided vehicles and the allowable expenses payable to minister-owned vehicles. If Churches reimburse at a higher rate than the Inland Revenue permit, then the minister becomes liable for PAYE and NI on the excess.

MILEAGE ALLOWANCE

Cars	45p/mile
Motorcycles	24p/mile
Pedal cycles	20p/mile (note change)

Claimants should consider if public transport is available and, if that is the case and where it is practical, claim at the public transport rate of 30p a mile or the actual rail/bus fare if that is lower.

RESETTLEMENT GRANTS/REMOVAL CONTRACTORS CHARGES

Currently £3,700 is payable in addition to removal contractors' charges. The resettlement grant is taxable and subject to NIC unless it is payable against actual bills provided the Minister. For further information consult HM Revenue & Customs booklet 480.

Where a personal vehicle is used for removals, mileage allowances should be claimed at General Assembly rate. If a removal contractor is used, the claim must be substantiated by receipts and the charge be the lowest of three quotations.

RITES OF PASSAGE

Ministers usually receive a fee when officiating at Rites of Passage Services unless she/he chooses to waive them under certain circumstances. These fees are not usually to be considered as part of the Stipend, but are paid to the Minister to reflect the extra work involved. Ministers are, however, encouraged to be mindful regarding the amount of time devoted to Rites of Passage Services which may take them away from the work of their congregation(s) and to ensure that such Services do not impact on their congregational ministry.

MINISTERIAL HOLIDAYS

A minimum of **6 weeks**, including Sundays.

CONTRIBUTION TO THE MINISTERS' PENSION FUND:

The rate of contribution to the Ministers' Pension Fund is 10% from each of the Minister and the congregation. Manse allowance is added to stipend for the purpose of pension contributions and benefits. (This is not the responsibility of the Stipend Review Committee and is provided for information).

FUNDING MINISTRY

Congregations should ensure that their members are encouraged to make contributions toward church finances through “live giving” which reflect the real costs of funding a paid Ministry and other congregational expenses. Limited financial support may be received from the General Assembly’s Sustentation Fund. Some District Associations may also be in a position to offer assistance.

REQUEST FOR VIEWS, RECOMMENDATIONS AND COMMENTS FOR 2018

The Committee invites and encourages congregations and ministers to submit views, comments and recommendations regarding the matters covered in this report. In order that such submissions may be reviewed before the next meeting, please send them to Derek McAuley, Chief Officer, at Essex Hall to arrive by 30 November 2017.

PULPIT SUPPLY

A Pulpit Supply rate of **£50** should be paid to all plus expenses. This is a minimum rate and if congregations wish to pay more they are encouraged to do so. It is recommended that special fees should be negotiated for special occasions, such as Anniversary Services, where additional preparation is required. Fees should always be offered and claimed in full.

The Stipend Review Committee 2016/2017

Dorothy Hewerdine (General Assembly President), Rev Daniel Costley (Ministry Strategy Group Chair), Peter Hanley (Honorary Treasurer), Derek McAuley (Chief Officer) and Rev Jim Corrigan (Ministerial Fellowship representative).

13 April 2017