

# PAROCHIAL AND OTHER FEES

Information for Clergy, Self-Supporting Ministers and Licensed Lay Ministers who hold their *Office* with Common Tenure (and in some cases Freehold) terms

## A GUIDE TO PAROCHIAL FEES

For Clergy, LLMs, Churchwardens, PCC Treasurers and Parish Administrators

### What are Parochial Fees?

Parochial fees are the fees charged for certain services (sometimes called occasional offices) conducted by the Church of England (CofE). These are set by the CofE's governing body, the General Synod, and Parliament. They are legally chargeable and recoverable as debt. The table of fees is listed on the CofE website.

Parochial fees automatically arise and are payable when any of the duties listed on the official table of parochial fees issued by the CofE are carried out by a clerk in holy orders, or by a licenced LLM or lay worker.

#### How much are the fees?

The CofE publishes the table of fees on its website (<u>Life events parochial fees and guidance | The Church of England</u>). Any increase in fees comes into effect 1 January of each year, and the details of any increases are published in the preceding November.

The amount to be paid is a legally set amount and is the same for all parishes in England. The fees due may be waived only in exceptional circumstances, and the service should still be included in the quarterly fees return (see below), along with a brief explanation as to why the fee was waived (a conversation with your Archdeacon is advised).

The fee includes any costs and expenses incurred in relation to a service (eg, lighting, routine administration, making the church available). Any element that is essential for the service to be conducted is included in the fee. It is unlawful to make any additional charge for these items. However, there are elements that can be charged as 'optional extras', such as the services of an organist or choir, specially purchased sheet music, heating or flowers. A parish must make clear in advance of the service how much will be charged and that this are optional. This ensures that everyone can afford a Church of England service regardless of their financial circumstances.

## Who are the fees payable to?

Fees <u>must</u> be paid in full to the PCC. The overall fee is the legal property of two charities – the PCC and Winchester Diocesan Board of Finance (WDBF). The PCC must pass the on the WDBF's portion. Optional extras and travel expenses are settled by the PCC.

It is illegal for a payment to be made directly to any individual clergyperson, LLM or LLW, except for travel expenses if applicable. Where possible it is advisable for payments to the PCC to be made by cheque or internet banking.

### What does a PCC do with fees?

The fee is split into 3 parts – that which belongs to the PCC, that belonging to the WDBF, and where applicable, any extras.

The PCC must record their portion as fee income, but there are no restrictions on how the money can then be spent.

Each parish must return a form (known as a fees return form) to the WDBF every quarter, unless there are a large number of services, in which case a form should be returned monthly. There must not be any part of a year which is not covered. The amount due to the WDBF must be sent in with the fees return form detailing all the chargeable services conducted (including any for which the fee was waived).

If there are no fees payable, and/or no relevant services have taken place a fees return form must still be submitted (a nil return).

Blank copies of the fees return form can be downloaded from the diocesan website.

The details on the return must match those in the service registers maintained by each parish, and it may be useful to compare them as the return is filled in to ensure that both the return and the registers are up to date and accurate.

It is recognised that many parishes have administrative help (paid or voluntary), and that completion of the records may be dealt with by them. It remains the legal responsibility of each PCC, however, to ensure that the quarterly/monthly return is made, and that all fees due to the WDBF are paid promptly.

### What does the WDBF do with the fees it receives?

As with parishes, there are no legal rules for how fee income is to be spent. However, the WDBF, in common with other dioceses, uses fee income for clergy stipends.

# What if the service is taken by a Self-Supporting Minister, Chaplain, LLM, or other Lay Worker within the benefice they are licensed to?

Please see 'Who Can Claim Fees' or call the Parish Support Team for more help.

### What happens during an interregnum or when the incumbent is on holiday?

The fee remains the same. All fees are due to the parish not to the incumbent. Your parish may seek a clergyperson with PTO to take the service. They may also seek help from an incumbent/associate from a neighbouring benefice. Regardless, the fee remains due to the parish. The portion due to the WDBF will remain the same.

## Is it permitted to ask for a deposit for a wedding service?

Legally the fee for a wedding is not due until the wedding takes place. However, in practice parishes often ask for full payment in good time before the service. If the wedding is cancelled, however, it is illegal to retain any part of the <u>statutory</u> fee.

# What about a crematorium service when the parish the deceased was from is in interregnum, or the incumbent is unable to take the service?

If a funeral service is held in a crematorium, the parish which receives the fee is dependent on the deceased. If he/she was on an electoral roll, the fee is paid to that parish, otherwise it is paid to the parish in which they had resided.

### What happens when the service is taken by a retired member of clergy?

If the service is taken by a retired member of clergy holding PTO they are entitled to a proportion of the amount due to the WDBF. They should submit an Occasional Office Claim Form to the parish. In short, two thirds of the WDBF fee should be paid to the retired clergy and the remaining one third should be returned to the WDBF in the usual way. Money paid to retired clergy in such circumstances must be

clearly shown on the return. Full details of 'Who Can Claim Fees' are available on the diocesan website. Full details of PTO fees are available on the Winchester Parochial Fees Table.

What happens when the service is taken by an SSM or LLM who are on the Clerical Registry list? SSMs or LLMs who are on the Clerical Registry list and take a funeral outside of the benefice where they regularly minister, may make a claim to the PCC to receive a payment of 2/3 of the DBF fee for funeral services. Please see 'Who Can Claim Fees'.

# How should the officiant claim travel expenses?

Travel expenses must only be for incurred costs. They must not be a set amount. Therefore, a claim for mileage at 45p/mile is acceptable, as is a train or bus ticket, etc. Travel expenses can be paid directly to the person taking the service, however, it is more usual for parishes to invoice for travel at the same time as the service and remit the full cost of the travel expenses to the clergyperson.

### PAROCHIAL FEES RETURNS

Common problems associated with the process of returning fees to the WDBF

### 1. Fees returns not made on time

Parishes are asked to make quarterly returns (or monthly if there are a lot of services or if this is their preference) and to submit these by the 15<sup>th</sup> day following the end of the period. If no services have taken place in the quarter then for completeness parishes should submit a NIL return.

### 2. Monies but no form

Sometimes parishes send in a cheque but give no detail of the services taken. For completeness of our records we ask please that a quarterly or monthly return is always filled out and sent in.

# 3. Incorrect fees charged or returned.

Sometimes parishes fail to charge the correct fees or divide the fee incorrectly between WDBF/PCC/Other. The published fees table should answer any questions in respect of the amounts to be charged. There is also a breakdown of the parochial fees table as it applies in this diocese on the diocesan website. Otherwise please contact the Parish Support Team.

# 4. Payments made incorrectly to officiants.

Often parishes make payments to clergy or others officiating when no payment is due. The only people who may receive payment for conducting weddings or funerals are stipulated above or on the 'Who Can Claim Fees' document on the website. In such cases the officiant may receive two thirds of the WDBF portion of the fee.

# 5. Parishes fail to complete all sections of the fees return form

It is important please that all sections are completed and in particular details of who officiated. As clergy numbers fall it is important to the diocese to see how the ministry of the occasional offices is being shared between serving clergy, retired clergy, SSMs, LLMs, etc.

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