

STIPEND REVIEW REPORT

The 2010 Annual Meeting of the General Assembly adopted revised minimum stipend scales for 2011. The following new scales and allowances apply from 01 January 2011. The General Assembly stresses that these scales are only a minimum.

MINIMUM STIPEND:

Ministers

Years 1 – 5 (inclusive)	£18,636
Years 6 – 10 (inclusive)	£19,428
Years 11 and over	£20,244

Lay Pastors £16,512

Lay Leaders

As the situation of Lay Leaders varies greatly, the Committee feels the determination of any compensation is a local matter.

N.B; Congregations should provide additional stipend for

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

It is strongly recommended that ministers with over 25 years of service should also receive additional stipend for their long meritorious service.

MINIMUM MANSE ALLOWANCE (for ministers providing own accommodation)

Provincial - £6,264 London (LDPA Area) - £9,000

EXPENSES

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

- a. **Manse:** Council Tax and rent free (where manse allowance is not paid)
- b. **Contribution to the Ministers Pension Fund:** The ministers' and present employers' rates of contribution to the **Ministers Pension Fund** are 8.5% each. Manse allowance is added to stipend for the purpose of pension contributions and benefits.
- c. **Employers' contributions:** (Class1) To National Insurance Scheme.
- d. **Telephone line rental**
- e. **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 linkage.
- f. **Council Tax:** Churches providing a manse should undertake responsibility for Council Tax as they did under the former rating system. 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.)
- g. **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.

- h. **Car/Motor Cycle/Bicycle expenses**: Where it is deemed necessary for the minister to use a car/motorcycle/bicycle on church business the church(es) shall be responsible for the full cost of the vehicle expenses incurred by the minister in the performance of her/his duties. Treasurer's attention is drawn to current Inland Revenue rules concerning employer provided vehicles and the allowable expenses payable to minister owned vehicles. **Important new changes were introduced in the tax year commencing 6 April 2002. 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	Up to 10,000 miles	40p/mile
	Over 10,000 miles	25p/mile
Motorcycles		24p/mile
Pedalcycles		12p/mile

The recommended Public Transport rate is 30p per mile. Ministers who, for their own convenience, choose to use their own vehicle instead of public transport, which would normally be available at lower cost, should consider claiming the cost at public transport fares rather than the mileage.

RESETTLEMENT GRANTS

On a minister's first appointment and subsequent moves **£3,700** is payable in addition to the removal contractor's charges. Congregations are reminded that this payment is taxable and subject to NIC unless it is payable against actual bills provided by the minister (see Inland Revenue booklet 480).

MINISTERIAL HOLIDAYS

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

FEES FOR PULPIT SUPPLY

Ministers	£45 (Plus expenses)
All other categories	£40 (Plus expenses)

(It is recommended that special fees should be negotiated for special occasions (e.g. Anniversary Services) where additional preparation is required).

REQUEST FOR VIEWS, RECOMMENDATIONS AND COMMENTS

The Committee invites and encourages congregations and ministers to submit views, recommendations and comments regarding the matters covered in this report. In order that such submissions may be reviewed before the next meeting, please send any such communications to the Chief Officer to arrive by 30 November 2010.

The Stipend Review Committee 2010:

The Rev Bob Wightman (Chair, GA President), Derek McAuley, (Chief Officer),
The Rev Dr Ann Peart (Ministry Commission Secretary), The Rev Lynne Readett (Ministerial Fellowship) The Rev Eric Jones (Ministry Commission Chair) and Huw Thomas (Hon. Treasurer)