

## PAROCHIAL FEES - DIOCESE OF ST ALBANS

Parochial fees are the statutory fees payable by an outside party for weddings, funerals, etc., as set by General Synod and Parliament (alias fees for occasional offices or life events). Irrespective of the status of the minister and whether or not the parish is in vacancy, they are in all cases legally payable in set proportions to the DBF and the relevant PCC. All such fees shall be accounted for through the PCC. The PCC should then submit the appropriate amount to the DBF after deducting any payments due to ministers (see below). Note that for any minister to serve as "civil celebrant" at a funeral ceremony would still give rise to Parochial Fees payable to the PCC/DBF. Furthermore to conduct a ceremony not in accordance with Canon law would be a disciplinary offence.

### GUIDANCE

Links to relevant Diocesan or Church of England web pages can be found on

<https://www.stalbans.anglican.org/finance/parochial-fees/>

A Guide to the Church of England Parochial Fees (last updated January 2015) is available at:

<https://www.churchofengland.org/sites/default/files/2017-11/Guide%20to%20Church%20of%20England%20Fees.pdf>

A summary of the current Frequently Asked Questions is available at:

<https://www.churchofengland.org/more/clergy-resources/national-clergy-hr/life-events-parochial-fees-and-guidance/life-events>

Guidance from the Legal Office (dated January 2015) on Crematorium Funerals and Parochial Fees (dated January 2015) is available at: <https://www.churchofengland.org/sites/default/files/2017-12/crematorium%20funerals%20and%20parochial%20fees.pdf>

### FEES

The Table of Parochial Fees for 2021 is available at:

[https://www.churchofengland.org/sites/default/files/2020-11/Parochial%20Fees%20A4\\_21.pdf](https://www.churchofengland.org/sites/default/files/2020-11/Parochial%20Fees%20A4_21.pdf)

An unexpected change to the fees payable for funeral services at a Crematorium in 2020 prompted a number of concerns and queries from parishes.

The Table of Parochial Fees from 1 January 2019 provided that £165.00 was paid to the DBF and £30.00 retained by the PCC. The Table of Parochial Fees from 1 January 2020 onwards provide for the whole fee of £199.00 to be paid to the DBF with no fee retained by the PCC.

It has been agreed that, for this diocese, with effect from 1 April 2020, £169.00 should be paid to the DBF and a discretionary amount of £30.00 be retained by PCCs. This updated arrangement should be recorded in the usual way on the quarterly return to the Diocesan Office.

Please be aware that retired priests should claim 2/3 of the amount accrued to the DBF (i.e. 2/3 of £169).

The Table of Parochial Fees (Short Summary) for 2021 is available at:

[https://www.churchofengland.org/sites/default/files/2020-11/Parochial%20Fees%20A4\\_21summary.pdf](https://www.churchofengland.org/sites/default/files/2020-11/Parochial%20Fees%20A4_21summary.pdf)

The Table of Parochial Fees for 2020 is available at:

[https://www.churchofengland.org/sites/default/files/2019-11/2020\\_parochial\\_fees\\_table\\_a4.pdf](https://www.churchofengland.org/sites/default/files/2019-11/2020_parochial_fees_table_a4.pdf)

Where services are taken wholly at the crematorium, the PCC fee belongs to the PCC of the Parish on whose electoral roll the deceased was entered, otherwise the statutory 'PCC Fee' is payable to the parish in which the deceased was resident.

## FORMS

Fees should be sent to the Diocesan Office using the following forms:

[Record of Parochial Fees \(pdf\)](#)

[Record of Parochial Fee \(excel\)](#)

## MINISTERS EXPENSES AND FEES

It is the policy of the diocese that no minister (clergy or lay) shall be out-of-pocket for expenses incurred in performing ministerial duties. In addition, within the rules specified below, the income of retired ministers may be supplemented by fees for duties performed.

## EXPENSES

Expenses incurred in course of ministerial duties, including pastoral visits prior to or following a service, should be reimbursed by the PCC or other responsible body. These include actual travel expenses, mileage at [diocesan rates](#), telephone costs or other administrative items within HMRC guidelines. These expenses should be reimbursed in full irrespective of any fee. A minister is recommended to refuse, or alternatively pass to the PCC, any amounts offered for expenses by an outside party in excess of HMRC guidelines which would otherwise be liable to income tax.

## PAROCHIAL FEES

In the case of retired clergy only (whether previously stipendiary or not), the diocesan DBF, has agreed that  $\frac{2}{3}$  of the DBF fee be paid to the minister and this shall be paid by the PCC before submitting the balance to the DBF. No minister may accept any Parochial Fee except this assigned proportion in the case of retired clergy.

## DIVINE WORSHIP FEES

Divine Worship fees are fees for retired stipendiary (but not other) clergy for conducting services other than weddings and funerals. A PCC or other church should offer such fees to all such clergy, whether visiting, resident, or habitual worshippers. The fee payable shall be 50% of the current parochial fee payable to the DBF for a funeral in church. For each subsequent service on the same day in the same

parish or group of parishes the fee shall be 25% of the same parochial fee. The minister should be paid expenses as described above in addition to the fee.

Said services on weekdays may be the subject of individual arrangements at reduced rates.

#### TAX LIABILITY

Any fees received (as opposed to expenses) are liable to tax as income and the minister should declare them to HMRC. Alternatively, a minister may choose to waive their portion of the fees.

#### QUERIES

Queries about fees may be addressed to Mita Afari at the Diocesan Office, telephone: 01727 818111; e-mail: [mafari@stalbans.anglican.org](mailto:mafari@stalbans.anglican.org).