THE CHURCH OF ENGLAND BIRMINGHAM

Church of England Parochial Fees from 1st March 2023

CHURCH OF ENGLAND PAROCHIAL FEES

The statutory Table of Parochial Fees comes into force from 1 January each year, with an increase based on, for 2023's fees, the Consumer Price Index for the previous August rounded to the nearest pound. This resulted in the fees increasing by 9.9% (August CPI) rounded up to the nearest pound from 1 January 2023. Archbishops' Council considered this was too high an increase in the light of stipend increases and cost of living pressures. Consequently, General Synod has approved an amending order to reduce the 2023 increase to 5% rounded to the nearest pound. This comes into effect 1st March 2023.

Parochial Fees belong to the relevant Parochial Church Council (PCC) and the Birmingham Diocesan Board of Finance (BDBF) in the proportions set out in the statutory table. Note that since 2013 no fee belongs to the Incumbent.

- **All fees should be paid by the Funeral Director to the relevant PCC**
- **Ministers should not receive cash or cheques in their own name**

All Church of England authorised ministers (including Readers) who are not in receipt of a stipend or a salary funded by the BDBF are eligible to receive two thirds of the BDBF fee, rounded up to the nearest pound. Payment is handled by the relevant PCC.

FUNERAL SERVICES NOT IN CHURCH

A change to Parochial Fees was passed by General Synod in February 2019. The effect of this change was that, whereas in 2019 the PCC and the BDBF both received part of the fee for each crematorium or cemetery funeral, from 2020 onwards, the PCC would receive nothing and BDBF would receive the total.

The problem for PCCs is that there would now be no financial incentive for stipendiary priests to conduct funerals at a crematorium or cemetery. Indeed, there would be a financial dis-incentive because the PCC must cover the cost of any expenses without the PCC fee income.

On 5 December 2019 the Bishop's Council in Birmingham approved a local solution to alleviate the unintended consequences of the national change to Parochial Fees in order to maintain the status quo:

The BDBF donates from its fee the value of the 2019 PCC fee plus inflation (rounded up) to the PCC of the parish to which the authorised minister (including Readers) is licensed or in which the authorised minister (including Readers) habitually attends worship.

The PCC therefore continues to retain this element of the BDBF fee. All Church of England authorised ministers (including Readers) who are not in receipt of a stipend or a salary funded by the BDBF are eligible to receive two thirds of the balance of the BDBF fee after deduction of the donation to the PCC. Payment is handled by the relevant PCC. The fees for 2023 are shown in the table below:

	Jan – Feb 2023	Mar 2023
	£	£
Total fee	227	217
PCC element	37	35
BDBF element	190	182
Two thirds for non-stipendiary ministers	127	122

EXPENSES

The £15 "flat-rate" expenses charge was abolished from 1 January 2017 to reduce the cost to families, protect ministers from changes in personal taxation legislation and to be consistent with new parochial fees legislation that came into force in 2013. Since 2003 flat rate and other "honoraria" are taxable. Where actual expenses are incurred in the course of performing related duties, claims may be made to the relevant PCC, who pay expenses out of their

element of the fee. Any expenses reimbursed must be justified as "allowable" i.e. relating only to doing the job. Current car mileage rate is 45p.

PCC ACTS AS BDBF's AGENT FOR FEES

In the Birmingham diocese, each PCC is responsible for collecting its own fee as well as the BDBF fee (as agent of the BDBF). All BDBF and PCC fees laid down in the Table of Parochial Fees should be paid directly to the relevant PCC if the PCC is in the Birmingham diocese.

In the case of a burial or funeral service that takes place in a church or churchyard, the PCC fee belongs to the PCC of the parish where the church or churchyard is situated.

The PCC retains the PCC fee (or any PCC donation from the BDBF fee) after reimbursing any actual expenses. In addition to any expenses, the PCC pays two thirds of the BDBF fee (or two thirds of the balance of the BDBF fee after deduction of any PCC donation) to authorised ministers (including Readers) who are not in receipt of a stipend or a salary funded by the BDBF. The PCC promptly remits the balance of the BDBF fee to the BDBF, attaching a completed Parochial Fees BDBF form.

Payments directly from Funeral Directors to ministers either in cash or by cheque in their own name should not be made. Funeral Directors who continue this practice are taking charitable monies at source, and placing them into the hands of individuals, with no reasonable mechanism of audit. Authorised ministers should avoid accepting fees directly into their hands in their own name. This is not only poor practice but is legally suspect for both the Funeral Director and the ministers.

OCCASIONAL DUTY SCHEME

To obtain clerical help for the conduct of services during a vacancy or when parochial clergy are ill, every attempt should be made to obtain help from other clergy in the deanery, and from the Readers' Board so far as is permissible. Requests for assistance should be made, in the first instance, to your Area Dean who may know of available clergy. If the Area Dean is unavailable or unable to help, please contact the Bishop's Chaplain (0121 427 1163). Details of the service should be notified directly to the member of clergy engaged.

Current stipendiary clergy (i.e. those holding benefice, curacy or chaplaincy) and self-supporting clergy should not be offered nor paid a fee. Note that retired clergy should not be paid fees for conducting Sunday services in churches that they habitually attend, except during a vacancy.

All clergy should be offered reimbursement of actual expenses.

OCCASIONAL DUTY FEES (not applicable to Readers, who have their own regulations)

Main Sunday Service with Sermon (Sung Communion, Matins, Evensong including Baptism or said Communion that follows the main Sunday Service)	£30
Said Communion or Holy Baptism (on a weekday or on Sunday if not part of the main Service)	£17