

Church of England Parochial Fees from 1st January 2024

CHURCH OF ENGLAND PAROCHIAL FEES

The statutory Table of Parochial Fees comes into force from 1 January each year, with an increase based on the lower of September's Retail Price Index (8.9% for September 2023) or 5%.

Parochial fees are made up of two parts: one part due to the BDBF and the other part due to the PCC. 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:

	2024
	£
Total fee	228
PCC element	39
BDBF element	189
Two thirds for non-stipendiary ministers	126

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. All BDBF and PCC fees set out 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 after reimbursing any actual expenses. In addition to any expenses, the PCC pays two thirds of the BDBF fee to authorised ministers (including Readers) who are not in receipt of a stipend or a salary funded by the BDBF. The PCC promptly sends the remaining BDBF fee and a completed Parochial Fees return to the BDBF.

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)

From 1 October 2024, there are new rates for occasional duty fees. For 2025 and onwards, occasional fees will be increased in the same way as parochial fees, from 1 January each year, with an increase based on the lower of September's Retail Price Index or 5%.

	Up to 30 Sept 2024	From 1 Oct 2024
Main Sunday Service with Sermon (Sung Communion, Matins, Evensong including Baptism or said Communion that follows the main Sunday Service)	£30	£44
Said Communion or Holy Baptism (on a weekday or on Sunday if not part of the main Service)	£17	£28