

I REGULATIONS FOR REMUNERATION AND REIMBURSEMENT OF PARISH MINISTERS (REGULATIONS I 2015) (AMENDED BY REGS VI 2016 AND REGS V 2023)

Edinburgh, 20 May 2015, Session V

1. Remuneration

Ministers shall be entitled to a stipend to release them to discharge the duties of their calling to Parish Ministry. The stipend rate shall be that set annually by the Assembly Trustees having regard to the recommendation of the Faith Action Programme Leadership Team, a National Stipend Scale being published annually in the Report of the Faith Action Programme Leadership Team to the General Assembly.

Ministers shall have the right to be provided with a manse and have a corresponding duty to live in it and discharge the duties of their office from it, whether they hold office on a full-time or part-time basis.

Beyond the stipend paid to them through the Ministries payroll, Ministers may not receive any other form of remuneration from their congregation relating to the discharge of their ministerial duties.

Part-time Parish Ministers shall be entitled to a stipend calculated pro rata according to the percentage of post in the Presbytery Plan (e.g. 50%), using the rates published annually on the National Stipend Scale.

2. Reimbursement of Legitimate Expenses

Every congregation shall pay for legitimate expenses reasonably incurred by ministers in the course of discharging their duties. These may be paid directly by the congregation or may be reclaimed by the minister from the congregation. The following list sets out the categories of legitimate expense:

1. (a) Communion Expenses incurred.
- (b) Any fee or expenses due to a visiting minister at Communion Seasons if such payments are authorised in advance by the Kirk Session.
2. Pulpit Supply on seven Sundays in any calendar year.
3. The costs of providing Pastoral Cover (should such payment be necessary) for six weeks in any calendar year, or in the case of part-time Parish Ministers, pro rata according to the percentage of post in the Presbytery Plan (e.g. 50%).
4. Pulpit supply for one additional Sunday and the costs of providing Pastoral Cover (should such payment be necessary) for an additional week when the minister is a Commissioner at the General Assembly.
5. Telephone line rental and calls, including where agreed in advance that for mobile services, incurred in the performance of ministerial duties.
6. The cost of internet access at a level required for the performance of ministerial duties.
7. Computer hardware, software and consumables necessary for the performance of ministerial duties.
8. Stationery and postage stamps for use in relation to work.

9. Travelling expenses incurred in the fulfilment of ministerial duties, at the rates agreed from time to time by the Faith Action Programme Leadership Team. Where an essential car user allowance is paid, this shall be at the same rate for both full-time and part-time postholders.

In relation to travelling expenses, ministers are required to keep an up-to-date Log Book listing actual mileage covered in the discharge of ministerial duties, against which expenses are reclaimed. Presbyteries are required, by instruction of the General Assembly, to carry out an annual inspection of all ministers' Log Books.

Reference is made in Part 2 of the Schedule to these Regulations.

3. Discretionary Expenses

In addition to the categories of reimbursable expense listed above and the essential ongoing care and maintenance of the manse, Financial Boards may decide from time to time to cover some fabric related costs relating to the running of the manse. Such costs are discretionary, but it would be good practice to assist with costs which maintain the Church's property in good order. Any expenses to be claimed by the minister *must* be agreed by or on behalf of the Financial Board in advance and the claim must be accompanied by appropriate receipts. Examples of possible costs are: gardening materials and help where the garden is larger than the domestic norm; cleaning of public areas, materials and help. It should be noted however that no reimbursement can be made to the minister with respect to the cost of heating and lighting the manse.

In order effectively to discharge their ministerial duties, ministers may also, from time to time, purchase clerical garments or theological books, subscribe to journals, arrange for some form of Spiritual Direction or Professional / Pastoral Supervision, attend courses and training events. Congregations may choose to contribute to some or all of the cost of these to a reasonable extent.

Regulations VII, 2008 are hereby repealed.

Schedule

Part 1 – Background to Regulations

These Regulations cover the remuneration of Parish Ministers and their reimbursement for expenses legitimately incurred in the course of their duties. It is a general principle, where there is any doubt about the appropriateness of making a potential claim for reimbursement, that the minister will clarify this *in advance* of incurring the expense. The Faith Action Programme Leadership Team is able to point Parish Ministers or Treasurers to more specific advice on issues relating to these Regulations should this prove helpful.

The context of these Regulations is one wherein the Church seeks to strike a balance on the one hand between recognising and respecting the historic right of ministers to structure ministry, including the management of working time and time off, according to their understanding of their calling and on the other hand ensuring good practice, probity and a measure of equality across the practice of ministry in the Church.

Part 2 – Additional Clarity

For the avoidance of doubt, the following points of clarification are appended to these Regulations to enable ease of implementation:

- Parish Ministers are *Office Holders* rather than employees and these Regulations cover the issues which arise out of that particular status. Part-time working does not alter the status of the Parish Minister as Office Holder.
- Regulations VII, 2007 (Manses) and III, 2013 (Manse Adjudication Committee) provide further clarity about the responsibilities of upkeep of the Manse and the duty of living in the Manse of the charge.
- Her Majesty's Revenue and Custom rules for exemption from tax of living accommodation apply equally to part-time ministry as to full-time where:
 - The living accommodation provided is necessary for the proper performance of the duties of the post;
 - It is the type of post where it is customary for living accommodation to be provided.
- In relation to reimbursement, ministers should distinguish between items expended in the course of daily duty (eg. travel costs; telephone usage; stamps; etc.), which are reclaimed from the congregation and items which become the property of the minister (eg. books; vestments; etc.). In some circumstances, a proportion of the cost of these latter expenses *may* be reclaimable against the minister's personal tax allowance (receipts for which should be retained by the minister).
- Congregations may choose to contribute towards the costs of some other expenses as exemplified in section 3 (above). The Faith Action Programme Leadership Team also provides study opportunities for ministers through its Study Leave Scheme and a planned programme of Continuing Ministerial Development, both of which may also contribute towards some of the expenses noted above.
- In relation to Parish Ministers offering pastoral cover or pulpit supply in support of colleagues during absence (on leave or through illness), this is part of fulfilment of the role of Parish Minister and no pulpit supply fee or pastoral cover payment is payable. Similarly, in the conduct of funerals, no Parish Minister may charge a fee to conduct a funeral or related visit either in his / her own Parish or that of another minister.
- Parish Ministers are reminded of the need at all times to behave in a manner worthy of their calling, to which end the General Assembly has approved a Code of Professional Conduct which is published in the Ministers' Handbook on the Church of Scotland website.
- Ministers are responsible for probity in relation to their own tax affairs.
- Beyond those items listed in these Regulations, no other expenses or remuneration may be paid by congregations or claimed by ministers.