

1/92 Stipends and Allowances

(A report from the Standing Committee.)

Introduction

1. The Stipends and Allowances Committee is appointed by the Synod each year and is requested to report its findings to the Standing Committee for action. The Standing Committee is directed by resolution 8/81 to report to the Synod all recommendations made by the Stipends and Allowances Committee and the action taken by the Standing Committee.

2. The re-appointment of a Stipends and Allowances Committee is recommended for 1993, the present members being -

The Rev M. Cripps	The Rev R.R. McKinney
The Rev T.K. Dein	Mr D. Mitchell
Mr W.G.S. GOTLEY	Mr T. Muir
The Rev A.E. Hamilton	Deaconess M.A. Rodgers
Mr R.H. Hann	The Rev Dr L.M. Stoddart
Canon B.F.V. King	

3. During the year Mr J.H. Foxton, Bishop K.H. Short, Archdeacon B.W. Richardson and Mrs P. Goodhew resigned from the Committee. Mr Foxton, who died soon after his resignation, had been the chairman of the Committee for several years and the Committee greatly appreciates his work in that regard.

Travelling Allowances/Benefits

4. On the recommendation of the Car Board, the travelling allowances have not been increased and remain at \$6,460 pa for depreciation, registration and insurance, plus \$126 for each 1,000 km travelled. Travel benefits provided through ministerial expense accounts must be of a comparable amount.

Remuneration for Occasional Services and Acting Ministers

5. Not all persons who take occasional services are retired clergy. However, we do owe a lot to the retired clergy who take services or make themselves available for appointment as acting ministers of parochial units which are temporarily without ministers through vacancies or long service leave etc.

6. The recommended rates for the remuneration of clergy who take occasional services are open to negotiation as pension benefits may be reduced according to other income received. The rates currently recommended are -

For one service	\$40
For 2 or more services in half a day	\$50
For a whole day	\$80
Travelling allowance, where applicable	60c per km
Meals to be provided where necessary	

Stipend Adjustments

7. On the recommendation of the Stipends and Allowances Committee the minimum stipend for a rector or curate-in-charge was increased from \$25,768 to \$26,490 from 1 October 1992 and to \$26,950 from 1 January 1993. The minimum stipend remained at \$26,950 from 1 April 1993.

8. Formerly the reference stipend for a rector or curate-in-charge was based on 85% of AWE but from that an amount of approximately 5% of AWE was sacrificed for superannuation. To simplify calculations the minimum stipend is now based on 80% of an appropriate AWE table for New South Wales as published by the Australian Bureau of Statistics.

9. The operative dates for stipend adjustments are presently geared to 1 April and 1 October each year.

Superannuation

10. Parishes continue to make a contribution to superannuation of an amount equal to 11.7% of the minimum stipend. This contribution includes an amount for the superannuation guarantee charge.

Ministerial Expense Account Arrangements

11. In 1991 the Stipends and Allowances Committee initiated the introduction of the ministerial expense account arrangements for ministers, assistant ministers and full time lay ministers. These arrangements have been refined based on comments received from parishes and on a public ruling issued by the Australian Taxation Office in 1992.

12. Under the ministerial expense account arrangements (which are not compulsory), expenses of a minister, assistant minister or lay minister (as defined in item 6.1 on page 34 of the *6th Handbook*) which are directly related to ministry can be paid directly by the parish or be reimbursed by the parish. Benefits provided in this manner and otherwise in accordance with the guidelines specified by the Stipends and Allowances Committee will be free of income tax and will not be liable to fringe benefits tax.

Survey of Catechists' Stipends and Allowances

13. The Standing Committee has received responses in relation to proposals made in 1991 following a survey of the stipends and allowances of catechists. Following these responses the Standing Committee resolved to adopt the following principles in relation to the employment of catechists and student deaconesses -

- (a) Transport costs (whether private vehicle or public) should be paid by the parochial unit. Where extensive travel is involved due to location or there is a need to sue Sunday timetables, consideration should be given to payment for extended working hours to compensate for the additional time.
- (b) Where a catechist serves for a 3 hour period per week in addition to service on Sunday, account should be taken of the additional time and cost in travelling and care taken to ensure that the catechist or student deaconess is not disadvantaged by the additional expense.
- (c) Appropriate arrangements should be made to ensure catechists and student deaconesses are provided with hospitality and are adequately catered for. Appropriate breaks should be provided especially in long working days, even during meal times a catechist or student deaconess would be considered as exercising part of their ministry function.
- (d) Where preaching comes within the "scope of work", preparation time for a sermon is involved. The preparation time adds to the total time incurred in service for the parochial unit and should be allowed for when the amount of payment is considered.
- (e) Where it is necessary to determine a daily rate for the payment of a catechist or student deaconess, this rate should be agreed in advance by the parochial unit and the catechist or student deaconess. The daily rate could be determined by dividing an agreed annual rate by the number of agreed working days.
- (f) While it may be desirable for the family of the catechist or student deaconess to be with him or her on Sundays, no special requirements are recommended because of the wide variety of circumstances which may occur.

14. These principles are set out in the circular to ministers and churchwardens on stipends, allowances and benefits.

For and on behalf of the Standing Committee

MARK PAYNE

Legal Officer

25 August 1993