

22/93 Stipends and Allowances

(A report from the Standing Committee.)

Introduction

1. The Stipends and Allowances Committee is appointed by the Synod each year and reports 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 1994, the present members being -

Mr M. Bell	Mr R.H. Hann
The Rev T.K. Dein	Mr D.S. Marr
Mr R.S. Dredge	Mr D. Mitchell
The Rev C. Edwards	Mr T. Muir
Mrs D. Galea	Archdeacon D.D. Nicolios
Mr W.G.S. Gotley	Deaconess M.A. Rodgers
The Rev A.E. Hamilton	Archdeacon L.M. Stoddart

3. During the year the Rev M. Cripps and Bishop B.F.V. King resigned and the Rev R.R. McKinney died.

Travelling Allowances/Benefits

4. On the recommendation of the Car Board, the travelling allowances remained at \$6,480 pa for depreciation, registration and insurance, plus \$126 for each \$1,000 km travelled until 1 April 1994 when those rates were increased to \$6,624 pa and \$140 for each 1,000 km travelled. Travel benefits provided through ministerial expense accounts must be of a comparable amount.

Remuneration for Occasional Services & Acting Ministers

5. Not all persons who take occasional services are retired clergy. However, retired clergy contribute significantly by taking services or making 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 remained at \$26,950 from 1 October 1993 and increased to \$27,235 from 1 April 1994.
8. The minimum stipend is 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 but from 1995 stipends will be reviewed annually with effect from 1 January. This change is taking place to assist in parish budgeting and also because the relative stability of Consumer Price Index and Average Weekly Earnings indices means that stipends do not have to be reviewed twice per year.

Superannuation

10. Parishes continued 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.

For and on behalf of the Standing Committee

MARK PAYNE
Legal Officer

16 August 1994