

## 19/94 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 1996, the present members being -

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

3. During the year Mr R.H. Hann died.

### Stipend Adjustment

4. From 1995, stipends are reviewed annually with effect from 1 January. This change took 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 as was previously the case.

5. As a transitional measure the minimum stipend for a rector or curate-in-charge was increased to \$27,900 with effect from 1 October 1994. The minimum stipend was increased to \$28,460 from 1 January 1995 and has been further increased to \$30,700 from 1 January 1996.

6. The minimum stipend is based on 80% of an appropriate AWE table for New South Wales as published by the Australian Bureau of Statistics.

### Travelling Allowances/Benefits

7. On the recommendation of the Car Board, the travelling allowances from 1 October 1994 were increased to \$6,624 pa for depreciation, registration and insurance, plus \$140 for each \$1,000 km travelled. The amount for depreciation has been further increased to \$6,924 from 1 January 1996. From 1 January 1995 those rates were further increased to \$6,684 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

8. 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.

9. 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 recommended rates were increased from 1 January 1995 and again from 1 January 1996 -

	1995	1996
For 1 Service	\$50	\$55
For 2 or More Services in Half a Day	\$65	\$70
For a Whole Day	\$95	\$100

Plus a travelling allowance of 60 cents per km, where applicable, and the provision of meals where necessary.

### **Part-Time Pastoral Workers**

10. On the recommendation of the Stipends and Allowances Committee, the Standing Committee has approved the following principles which are to apply (subject to any relevant award) in the case of part-time workers who receive remuneration for their services -

- (a) the recommended day rate for part-time pastoral workers (lay and clergy) involved in parish ministry is the same as the recommended full day rate for clergy who take occasional services (currently \$95 per day);
- (b) it is recommended that part-time pastoral works be paid a travelling allowance or be provided with a travel benefit in accordance with the casual rate for clergy who take occasional services (currently 60¢ per kilometre) and the amount of any payment should be related to kilometres travelled in performing their duties;
- (c) the parish should consider whether any housing allowance or benefit be provided for the worker; and
- (d) other allowances and benefits should also be considered, depending on the circumstances.

### **Superannuation**

11. With the change to the assessment system approved by the Synod in 1994 payments by a parish on account of superannuation for ministers, assistant ministers and lay ministers are made by way of the assessment system. These payments include an amount for the superannuation guarantee charge. The annual superannuation contributions for ministers are equal to an amount which is approximately 16% of the minimum stipend for ministers. For assistant ministers and lay ministers, the annual superannuation contribution is an amount which is equal to 16% of the minimum stipend for assistant ministers and lay ministers with 3 or 4 years experience.

12. With effect from 1 January 1996 the superannuation contribution for assistant ministers and lay ministers with 7 or more years experience will be equal to the contribution for ministers.

### **Ministerial Expense Account Arrangements**

13. 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.

14. 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 29 of *The 7th 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*

6 October 1995