

Expenses incurred in secondary appointments

1. A number of clergy hold chaplaincies (or similar posts, e.g. teaching) in addition to their parochial appointments, and it is sometimes felt by them and their PCCs that expenses incurred on such duties are not a proper charge on the PCC. This may indeed be the case, although PCCs could be encouraged to take a more generous view and perhaps see it as part of their total ministry to the area. If the hospital, school or other institution or organisation will not meet the expenses, PCCs and clergy should bear in mind two things before agreeing that such costs should not fall on the PCC. First, in cases where clergy receive an honorarium, this may be inadequate to cover all the expenses incurred. Secondly, it is possible that the clergy will not be able successfully to claim all such expenses for tax purposes.