

Non-stipendiary ministers and retired clergy

1. It is important that parishes take positive steps to ensure that all those giving assistance on whatever basis are fully reimbursed for all the expenses they have incurred. These include non-stipendiary ministers, OLMs, retired clergy and readers. If non-stipendiary ministers, OLMs, retired clergy, or readers are reimbursed by the PCC the reimbursement will be not taxable. However, if the expense is not reimbursed, a tax deduction cannot be claimed against pension or other income as tax relief is only allowed against earnings as a minister of religion.