

Claims for reimbursement

1. Experience shows that full reimbursement of expenses is less common when a claim form is not used. This implies that parishes are more willing to reimburse expenses if clergy use a form. A template form is shown on pages 16 and 17.
2. Where clergy serve two or more parishes, it is essential that agreement be reached as to the proportion of expenses to be borne by each parish. Where there are, say, three parishes, each could pay either one-third of the cost, or a share in proportion to their respective annual incomes or diocesan quota assessments.
3. Some clergy feel that the PCC should not be asked to reimburse the full cost of all their expenses, making the balance their own personal contribution to PCC funds. If clergy wish to make a contribution to parochial funds in this way, it is usually best for clergy to claim and be reimbursed for the full cost and then to make a payment to the PCC via Gift Aid. It is far better for the PCC to know the full cost of expenses its clergy are incurring, even if it cannot meet the total bill. Unless expenses are claimed from the PCC (even if the PCC is not in a position to reimburse them), the expenditure does not qualify for tax relief. At least in this way the situation is open for all to see, including any potential successor. Full declaration also avoids misunderstandings arising from the use of different figures on returns to the DBF, Church Commissioners and HM Revenue & Customs. Donating money back via Gift Aid or Payroll Giving is also more tax efficient than simply not claiming for expenses.
4. If clergy find for any reason that the PCC is unable or unwilling to reimburse their legitimate expenses, they should consult their archdeacon or the diocesan office.