



The **United Reformed Church**

National Synod of Wales

Yr **Eglwys Ddiwygiedig Unedig**

Synod Cenedlaethol Cymru

REMUNERATION FOR THOSE WHO VISIT OUR CHURCHES TO LEAD WORSHIP

Whilst it is recognised that churches vary considerably in size and their financial resources, the ministry of those who visit to lead worship should be valued, and the considerable preparation time for leading worship acknowledged. Therefore, the Synod Pastoral Committee makes the following recommendations for remuneration:

1. Those serving as stipendiary ministers, and in receipt of a stipend from the church, who are invited to lead worship in churches other than within their own pastorate should be offered travelling expenses at the rate of 25p per mile, or reimbursed for the cost of public transport if appropriate.
2. Retired Ministers, Non-Stipendiary Ministers, Ordinands, Lay Preachers, lay worship leaders, and others not covered by 1, above, should be offered their travelling expenses as above. Churches are additionally encouraged to offer a gift. The amount recommended is that contained within the United Reformed Church Plan for Partnership in Ministerial Remuneration (see <https://bit.ly/2lQZuJj>) (£40 per act of worship in Jan. 2019).
3. The Synod Moderator, Training and Development Officer and Officer for Ecumenical and Inter-Faith Relations have leading worship as part of their role description and they will reimburse any gifts to the body that pays their expenses. So that no church feels restricted from inviting them to lead worship due to distance, the travel expenses are capped at £20.

The Payment of fees and expenses to visiting preachers are not subject to the PAYE and NIC procedures, but recipients should include such payments (less any claim for travelling and other relevant expenses) in their own tax returns as HMRC counts the residual sum as taxable income.

December 2019