



Remuneration Minimum Standards 2024

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Introduction

Remuneration Minimum Standards

This policy outlines the minimum standards of remuneration adopted by the Diocesan Council. The purpose of this policy is to maintain a standardised remuneration policy across all parishes in the Northern Territory and to ensure that:

- the minimum remuneration afforded to clergy and lay ministers is competitive when compared to other dioceses.
- superannuation awarded is above the minimum superannuation guarantee and is competitive when compared to other Dioceses.
- the vehicle replacement benefit is sufficient to purchase an appropriate vehicle over time.
- housing cost is not a hinderance to ministry.
- the Parishes and Diocese can meet the minimum remuneration without falling into dire financial hardship.
- the Diocesan Council understands the role that inflation plays in the economy and the effect it has on remuneration.

Please do not hesitate to contact the Diocesan Office staff should you require any further information on (08) 8941 7440 or admin@ntanglican.org.au



Minimum stipend and benefits for clergy and lay ministers in the Diocese of the Northern Territory

Packages for stipendiary clergy & lay ministers

Overview

A stipend is a form of payment which permits one to devote themselves to ministry as the calling of members of the clergy. In this Diocese, the minimum stipend and associated benefits are also directly related to the minimum package applicable to stipendiary lay ministers. Accordingly, the terms upon which stipendiary clergy and lay ministers are engaged are comparable and are treated together in this Administration Circular. Nevertheless, there is a distinction between a rector and other stipendiary clergy and lay ministers, in that a rector is effectively an “officer” of the parish, along with its churchwardens (Section 9 of *The Parishes Ordinance 1977–2023*).

Clergy and lay ministers are expected to treat all matters related to their material support as part of their calling to be ministers of the Gospel of Jesus Christ and comply with the Faithfulness in Service, which is the Code of Conduct for Clergy and Church Workers of the Anglican Church of Australia as amended from time to time and available on the Diocesan website under Resources/Safe Ministry/Safe Ministry Policies & Protocols.

The purpose of this section of the Administration Circular is to set out the minimum package for stipendiary clergy and lay ministers, as well as some expectations in engaging non-stipendiary clergy and lay ministers. It should be noted that the use of the terms “rector”, “clergy” and “lay minister” are intentional; that is, minimum entitlements are applicable based on the use of these terms (e.g. housing benefit is a minimum entitlement for stipendiary clergy). Where Diocesan legislation is silent on the entitlements of stipendiary clergy and lay ministers, National Employment Standards as set out by Fair Work Australia <https://www.fairwork.gov.au/employee-entitlements/national-employment-standards/fair-work-information-statement> are to be adopted. For clarity, employees of the Diocese other than stipendiary clergy and lay ministers must comply with all of these National Employment Standards.

It is imperative that all agreements between the Diocese and/or parishes and stipendiary clergy and lay ministers are made in writing and submitted to the Registry. For reference, agreements between the Diocese and rectors/ministers-in-charge are coordinated by the Diocesan Office and signed by the Bishop, notwithstanding that the parish pays rectors. Sample letters of offer are available from the Registry for stipendiary clergy (rectors and assistants, permanent, fixed-term and occasional) and lay ministers. It is also expected that agreements be reviewed on an annual basis in accordance with the minimum stipend and associated benefits as determined by Diocesan Council (Section 6(4) of *The Parishes Ordinance 1977–2023*).



Minimum stipend for the calendar year 2024

Rector's Stipend

Diocesan Council sets a minimum stipend for stipendiary rectors effective from 1 January each year. The minimum stipend of clergy for the calendar year 2024 is set out in Annex 1.

Assistant clergy & stipendiary lay ministers

The minimum amount set for both full-time stipendiary assistant clergy, including priests, deacons and curates, and full-time stipendiary lay ministers, being licensed church workers under the supervision (rather than direction) of a rector, is notionally based upon the minimum stipend for a full-time rector.

In the first year of appointment, stipend for assistant clergy or stipendiary lay ministers commences at 80% of the minimum stipend for a rector and increases by 5% each year, up to 95% of the "notional minimum full-time rector stipend" (rounded to the nearest dollar).

Part-time engagements

In the case of part-time clergy engagements, all benefits are calculated using a notional 37.5 hours per week to represent a full-time working week. This means that each day is represented as a percentage, being the proportion of 37.5 hours and is used for accounting purposes, not as a full representation of the daily workload. In the table below are the percentage amounts related to the number of days worked. The number of hours per day is to be negotiated with the parish.

| 1 day | 2 days | 3 days | 4 days | 5 days | 6 days |
|--------|--------|--------|--------|--------|--------|
| 16.67% | 33.34% | 50% | 66.67% | 83.34% | 100% |

For clarity, part-time engagements include locums on fixed-term agreements, whether part-time or full-time, based on at least the minimum rector's stipend and benefits in proportion to the number of days worked per week.

Recommended supply (surplice) fees for occasional locum clerics

Supply fees may be offered to occasional locum clerics for preparation and responsibility for one-off services and occasional ministry. These fees are based on a proportion of the minimum stipend and benefits and therefore constitute a casual rate, which includes any amount which would otherwise be considered part of a cleric's leave entitlements or other benefits.

The amounts for marriage and funerals are also determined as a guide for charging individuals for such services. Where offered, stipendiary clergy receiving money for occasional services are required to pass on such moneys to their parish or funding agency. Refer to Annex 1 for amounts.



Requirement to Document Annual Changes to Remuneration

Please ensure that an individual stipend/salary determination (ISD) is prepared for all stipendiary clergy/lay ministers and all ancillary workers as of 1st January each year, signed by the wardens (or other appropriate officers) and forwarded to the Registrar/General Manager for inclusion in Diocesan workers' compensation insurance and long service leave returns. On engagement or cessation of new stipendiary clergy/lay ministers and/or ancillary workers or any changes thereof, please advise the Registrar/General Manager no later than 21 days prior to the cessation/start date.

A standard form for individual stipend/salary determination is found on Our Cat Herder (available to rectors and Diocesan committee members). For casual ancillary workers or occasional locums, please estimate their normal working hours and rate in the notes, ensuring that the amount is at least the minimum wage plus 25% uplift for casual loading¹ and provided according to at least the minimum conditions set out in the Fair Work Information Statement.²

For the purposes of this process, stipendiary clergy/lay ministers and all ancillary workers includes all persons paid by the Diocesan Office, parish or any ministry unit *unless* the person is a contractor based on the criteria set by the Australian Taxation Office and referred to in NT WorkSafe materials (<https://worksafe.nt.gov.au/forms-and-resources/bulletins/workers-compensation-insurance-requirements-for-employers>).

Superannuation

Rate of “employer” superannuation contributions

Stipendiary clergy and lay ministers are entitled to have contributions made to a recognised superannuation fund of their choice. Diocesan Council determines the rate applicable for stipendiary clergy and lay ministers and will be a percentage on the full stipend. The Diocesan Council will adhere to any minimum superannuation guarantee limit as set by the Commonwealth Government. For clarity, occasional locum clerics are also entitled to superannuation.

Note: In the instance that a cleric or minister's nominated fund (or the default fund) cannot receive employer contributions greater than the superannuation guarantee minimum rate, the remainder of superannuation to which that cleric or minister is entitled should be received as stipend proportionate with that superannuation guarantee minimum rate.

Sacrificing package to make additional superannuation contributions

It is recommended that stipendiary clerics and lay ministers make further contributions to superannuation by entering into an agreement to sacrifice part of the stipend portion

¹ See <https://www.fairwork.gov.au/tools-and-resources/fact-sheets/minimum-workplace-entitlements/minimum-wages>.

² See <https://www.fairwork.gov.au/employment-conditions/national-employment-standards/fair-work-information-statement>.



of the package to superannuation. Additional information on salary-sacrificing to superannuation can be found at <https://www.ato.gov.au/individuals/super/growing-your-super/adding-to-your-super/Salary-sacrificing-super/>.

Stipendiary clerics and lay minister may sacrifice additional stipend to superannuation (subject to contribution limits) and/or choose not to take their “non-specific benefits” by means of a RPBHA.

Clerics and lay ministers to the age of 75 are entitled to sacrifice their stipend or surplice fees as superannuation.

“Non-specific benefits”

What is a “non-specific benefit”?

A non-specific benefit is defined an arrangement made in favour of a qualifying cleric or lay minister or their spouse or dependants which has not otherwise been specifically referred to in their respective total stipendiary package. By contrast, a specific benefit is identifiable to a particular type of expenditure referred to in the employment agreement of the cleric or lay minister (e.g. housing benefit, utilities, telephone expenses, etc.).³

Non-specific benefits are broadly defined as any legitimate personal expenses for which one can obtain a receipt. For clarity, this excludes cash advances or withdrawals.

Who may receive “non-specific benefits”?

A “religious practitioner” (used herein in this section), in particular a “minister of religion”, may receive “non-specific benefits” as defined in clause 14 of the Tax Ruling TR2019/3 as follows:

- (a) is a member of a religious institution*
- (b) is recognised by ordination or other admission or commissioning*
- (c) is official recognised as having authority on doctrine or religious practice*
- (d) is distinct from ordinary adherents of the religion*
- (e) is acknowledged leader in spiritual affairs of the institution, and*
- (f) is authorised to act as a minister or spiritual leader, including the conduct of religious worship and other religious ceremonies.*

The definition of “religious practitioner” is also extended to students at an institution undertaking a course in instruction toward the duties of a minister of religion (cl. 11b).

³ “Benefit” is defined broadly in Section 135(1) of the Fringe Benefits Tax Assessment Act 1986 (“FBTAA”). Benefits provided to a “religious practitioner” in conjunction with their employment pastoral activities are deemed to be excluded benefits pursuant to Section 57 FBTAA (in conjunction with TR2019/3).



What is the base upon which “non-specific” benefits are calculated?

Diocesan Council has resolved that the employing entity within this Diocese may make payments to third parties on behalf of religious practitioners. The *maximum* amount of “non-specific” benefits for a full-time rector shall be 30% of stipend *and* notional housing benefit. For removal of doubt, religious practitioners need not choose to accept the maximum proportion of “non-specific” benefits.

For clarity:

- a) religious practitioners may choose to take less than 30% of stipend *and* housing benefit received as non-specific benefits, which might occur where one decides to make additional superannuation contributions by sacrificing stipend; and
- b) the quantum of “non-specific benefits” does not include specific benefits of religious practitioners such as the provision of housing or associated benefits, communication costs, utilities or the provision of a motor vehicle or associated benefits and allowances.

How should “non-specific benefits” be provided?

Non-specific benefits shall be held by the Diocese, parish or ministry unit as the employing entity on behalf of the religious practitioner. The benefit shall be paid on provision of a requisition from that religious practitioner for payment of a benefit for a particular purpose consistent with the ethos of the Anglican Church of Australia and with sufficient substantiating documentation for record keeping by the employing entity. For clarity, a benefit is not provided until such time as the payment is made. Options for holding benefits may include:

1. holding moneys in the employing entity’s general funds until requisition is received;
2. a salary packaging provider (e.g. Access Pay); or
3. bank account self-administered by the employing entity, to which a debit card may be attached and issued to the religious practitioner on a “one-to-sign” basis.

Benefits should not be paid out without a requisition from the religious practitioner for payment of a benefit for a particular purpose. **In particular, a standard amount of benefit should not be simply paid to the religious practitioner as if it were “take home pay”, in which case the amount should be added to stipend as taxable income. Also, cash advances or withdrawals from the benefits balances are not permitted.**

Where the employing entity holds moneys in general funds, the employing entity must maintain a ledger of the balance to which the religious practitioner is entitled and report same in the financial accounts of the employing entity.

Where benefits are held separately in a bank account, the account shall be referred to as a “Religious Practitioners Benefits Holding Account” (RPBHA), avoiding use of the



term “expense”. As a condition of the religious practitioner’s ability to self-initiate payments of benefits, the religious practitioner shall agree to provide requisitions with substantiating evidence for all payments made from the RPBHA and warrant that, should any tax and/or penalties become payable as a result of non-compliance, the religious practitioner shall reimburse the employing entity for that tax and/or penalties.

“GST-sweep”

The employing entity may choose to “sweep” GST from expense payments made on behalf of the religious practitioner; that is, GST credits on expenses paid may be claimed by the employing entity. The obligation to keep adequate records for claim GST credits rests with the employing entity.

Limitation on tax deductibility of “non-specific benefits”

Any expenses claimed as “non-specific benefits” may not also be claimed as a tax deduction in the income tax return of the cleric or lay minister. It should be noted that stipends are liable for tax, and non-cash benefits are exempt from income tax, fringe benefits tax and payment summary reporting. However, it may be necessary to report exempt benefits if applying for or reporting to Centrelink for social security or family assistance payments.

Recommended treatment of locums as religious practitioners

For short-term stipendiary cleric/lay minister engagements, it is recommended that receipts are collected and presented to the parish or ministry unit for reimbursement, rather than going to the trouble of opening an RPBHA (i.e. effectively option 1 above). In addition, occasional locum clerics may also request in writing to the wardens that surplice fees be sacrificed as “non-specific benefits”, subject to these rules, or as a general donation to the parish.

Housing

Clergy living in a rectory

Clergy serving in parishes or in positions directly supported by the Diocese shall be provided with appropriate accommodation (housing). The standard of rectory housing has been determined by Diocesan Council and is essentially equivalent to a rental arrangement. Further details are found in the RH004 Rector Housing Standards on the Diocesan website under Resources/Business Services/Policies.

It is recognised that the notional value of a rectory or provided accommodation may be substantially less than its market value. For clarity, there is no requirement to report this housing benefit for taxation or social service purposes.



Clergy living in self-provided accommodation

If a rectory is not available or if, with agreement of the parish Council and the approval of the Bishop, a rector lives off-site, a minimum housing benefit per annum shall be provided on behalf of the rector. This may be paid directly to a rental agency or landlord as rent or be credited to a mortgage account. It is not intended that housing benefit is able to be used for any other purpose than for housing. Any amount of housing benefit that is not used for housing purposes shall be treated as taxable income. Where approval is given for a cleric not to reside in provided housing, housing should be maintained for the next rector of that Parish.

It is recognised that the notional value of a rectory or provided accommodation may be substantially less than its market value. For clarity, there is no requirement to report housing benefit for taxation or social service purposes, unless it is received by the rector themselves or a third party that is not the rental agency or landlord or a mortgage account.

Clergy couples

In the case of housing being occupied by multiple clergy: where housing or a housing benefit is part of the stipend package, each person will be provided with a housing component that is to be negotiated and agreed upon by the Parish Council and Bishop. The minimum combined housing benefit for a clergy couple shall be not less than a minimum housing benefit for a rector, but not more than would be necessary to house the clergy couple and their family in accordance with RH004 Rectory Housing Standards, referred to above. For the removal of doubt, in the instance where a clergy couple resides in parish-provided accommodation or are provided an accommodation benefit, both clergy shall share the housing benefit.

Payment of Benefits and Allowances

It is acknowledged that the payment of one-off benefits and allowances can present challenges for parishes in budgeting for expenditure. With the agreement of the stipendiary cleric or lay minister and the parish council, parishes may elect to average the amount of benefits and allowances across the period to which they relate and allocated to the stipendiary cleric or lay minister's RPBHA account (e.g. payments for travel every two years may be estimated and provided for by means of regular payments to that account). However, it should be noted that the underlying nature of those respective benefits and allowances should be maintained through the use of the RPBHA.

Leave provisions

Annual leave

Clergy are entitled to five weeks leave per year to be taken annually. It must not be accrued for more than two years, at which time you would be directed to take such leave. Leave requests should be managed by the wardens of the parish and records



maintained. Annual leave owing at the end of the parish year shall be reported in annual parish returns. For clarity, fixed-term locums are also entitled to annual leave.

As a courtesy, please inform the Bishop when you are taking annual leave. For reference, the Parish Council *and* Bishop should give approval if a rector is away from the parish for more than six (6) Sundays or special services in a year.

It is possible that a clergy may opt to have their annual leave cashed out. In this case there must be:

- agreement is in writing
- parish pays the clergy the same amount the clergy would get if they had taken the leave
- clergy has at least 4 weeks left in their leave balance after the rest is cashed out.

The agreement must be signed by the warden and the clergy agreeing to the cashing out of accrued annual leave and must include the number of hours, the equivalent amount subject to income tax and the date the payment will be made. Refer to [Cashing out annual leave - Fair Work Ombudsman](#)

Sick leave/personal leave

National Employment Standards are to be adopted in relation to sick and personal leave, at least as a minimum (<https://www.fairwork.gov.au/employee-entitlements/national-employment-standards>). Given the nature of stipendiary arrangements, clergy are advised to discuss their need for sick or personal leave with their parish or ministry unit and submit a leave form. If an extended period of leave is required for illness or injury, clergy are advised to discuss their need with the Bishop.

Parental leave

National Employment Standards are to be adopted in relation to parental leave, at least as a minimum (<https://www.fairwork.gov.au/employee-entitlements/national-employment-standards>). Arrangements should be made at least three months in advance through discussion and joint decision making between the Bishop and the Parish.

Long service leave

Clergy and lay ministers paid by the Diocese (part-time or full-time but not casual) are entitled to long service leave under the Long Service Leave Canon 2010 of General Synod, managed by the Anglican Church of Australia Long Service Leave Fund (ACALSLF). This entitlement effectively supersedes the requirements of the Long Service Leave Act 1981 (NT) in that ACALSLF provides greater entitlements than the civil legislation. Parishes may decide to contribute long service leave to the Fund for stipendiary lay ministers, who are employed on a regular basis, or accrue for long service leave in their books of account.

Please inform the Diocesan Office at least three months in advance of the period in which you are planning to take long service leave. The Diocesan Office is required to give this notice to the ACALSLF to enable the process of drawing down. For reference,



the Parish Council *and* Bishop should give approval if a rector is away from the parish for more than six (6) Sundays or special services in a year.

Parishes are to pay all long service leave fund contributions for their stipendiary clergy as set by an actuary appointed by the Fund. This total amount will be invoiced to the parish by the Diocese quarterly and then passed on to the ACALSLF by the Diocese. Further details may be found at <https://anglican.org.au/governance/other-bodies/long-service-leave-fund-fundamentals/>.

For clarity, fixed-term locums are also entitled to contributions to the Long Service Leave Fund, provided that the cleric has not already retired from the Anglican Church of Australia Long Service Leave Fund. From an administrative perspective, it is not feasible for a former member to re-join the said Fund unless undertaking a part-time stipendiary role for more than one full year. Where a locum cleric has retired from the said Fund, a premium shall be paid as supply fees commensurate to the amount which would otherwise be payable for long service leave. Parishes should accrue such an amount (proportionate to the full-time equivalent premium per quarter, as at 30th September 2023 and as amended from time to time) for this purpose.

During the period in which a Fund member takes long service leave, parishes will receive the payout from the Fund on behalf of that Fund member and will continue to pay the Fund member stipend and benefits in the ordinary course. However, it will be expected that the Fund member vacates the parish-provided rectory for the entire period of long service leave in order to provide housing for the locum.

An additional “sabbatical allowance” of 80% of notional stipend is payable to the Fund member at or just prior to the beginning of the period of long service leave. In the ordinary course, this “sabbatical allowance” is treated as an exempt benefit and paid into the Fund member’s RPBHA account. However, it will be expected that the Fund member who is receiving a payment for housing benefit, whether to a mortgage account or estate agent’s trust account in the Fund member’s favour, will have the value of those payments otherwise payable during the course of long service leave made from the “sabbatical allowance”. The reason for this distinction is that the parish has no right over the use of that said Fund member’s housing. Accordingly, private housing of a Fund member cannot be used to provide housing for the locum, unless otherwise agreed between the locum, the Fund member and the parish.

Promotions leave

It is recognised that, from time to time, opportunities arise for stipendiary clergy and lay ministers to promote the Diocese, its parishes and ministries to areas outside of the Diocese. With the Bishop’s permission and the approval of Parish Council, stipendiary clergy and lay ministers may apply for one week’s leave every second year as representatives of the Diocese to advance its profile with potential ministry workers.



Other ancillary benefits and provisions

Communication Costs

Parishes shall meet telephone mobile and landline costs, less any significant communication costs that are not ministry related. The parish shall provide an internet package that is suitable for ministry purposes.

Utilities

Parishes are to meet the costs of utilities such as water and energy, which is to be provided for clergy residences. Where clergy reside in residences other than the rectory, an agreed utility benefit amount is to be paid. Such agreed utility benefits may be paid directly to the stipendiary cleric/lay minister as a specific benefit exempt from tax and reporting requirements, given that it is made in lieu of such costs of utilities afforded to those living in a rectory, or by means of a RPBHA account.

Vehicles

There are at least three likely scenarios applicable to vehicle benefits and allowances. The first two scenarios relate to employed clergy and stipendiary lay ministers. The third scenario is applicable to casual use of vehicles, or where permanent arrangements have not yet been established:

- i. That a parish provides a motor vehicle for use by its rector or;
- ii. Where approved by the Bishop, that the rector in the parish provides his/her own vehicle in which case a car depreciation benefit and usage costs is to be paid; and
- iii. Casual rate travel allowance.

Where a vehicle is provided by the parish:

- The model and size of the vehicle is to be appropriate to the location of the parish, its area, the type of roads to be travelled, and to the needs of the rector and family.
- The Parish shall keep the vehicle registered, insured, maintained and in good running order, and shall pay all maintenance costs, replacements and fuel relating to the vehicle.
- The Parish shall open and maintain a car replacement account and shall pay a monthly depreciation benefit as set by Diocesan Council, see Annex 1
- The rector, with the approval of the Parish Council, shall have the use of the car at all times for parish and personal use. The Parish Council will decide if this includes use during leave. The rector will pay for petrol and running expenses when the car is used for annual leave, long service leave, or other extensive private use.
- The rector shall be responsible for determining who may drive the car. A register of persons authorized to drive the motor vehicle should be kept, together with a copy of their driver's licence. The Diocesan Office should be notified if a driver is under the age of 25 years, including learner drivers.



- The car is to be insured under the Diocesan fleet insurance arrangements, and the parish will pay all associated insurance costs. The current excess for vehicles is \$750. Procedures relating to the Diocesan insurance policy, including the motor vehicle accident information, may be found on the Diocesan website under Resources/Business Services/Procedures.
- The rector is responsible for the careful driving, regular maintenance and general care of the vehicle. It is recommended that the Parish Council appoint a person or persons with whom the rector may discuss problems relating to the car.
- Any traffic infringement fines incurred are the responsibility of the driver of the vehicle at the time the offence was committed. If it cannot be determined who the driver was at the time the infringement occurred, the parish will be obliged to meet the cost of the infringement, which may be significantly higher than the original fine.

Where the rector provides his/her own vehicle:

- The parish shall provide the rector a non-taxable monthly car replacement benefit as set by Diocesan Council, see Annex 1 for details. This amount shall be paid into a car replacement fund in the Rector's name and held by the Diocesan Office. The monthly amount accumulates until such time as the rector wishes to replace their vehicle. Alternatively, by written agreement between the rector and parish, the amount can be paid as a benefit into the rector's RPBHA account. The agreement should clearly note the benefit is in lieu of the parish separately maintaining a car replacement fund and that use and management of the funds is the responsibility of the rector within the guidelines of the RPBHA account.
- In addition to the car replacement benefit, the parish shall pay a travel allowance to be set by Diocesan Council, from time to time, for each kilometre travelled by the vehicle.
 - This travel allowance is expected to cover petrol, oil, servicing, repairs and replacement of parts and tyres, insurance, and registration. See Annex 1 for the rate as set by Diocesan Council. .
 - If this amount is paid directly to the cleric or lay minister it shall appear on their payment summary as taxable income, as is the case with all other clergy employees of the Diocese.
 - The cleric or lay minister should claim a tax deduction for *either* the ATOs standard travel allowance *or* the "business-related" portion of the actual running costs of the car *excluding* depreciation.
 - An agreement may be entered such that a travel allowance is paid on an average annual number of kilometres and paid on a regular basis. If an agreement has not been entered into between the parish and the rector as to the number of kilometres that will be claimable each year, a log book should be kept to record all trips for which the per kilometre component of the reimbursement will be claimed.
 - Travel allowances may be paid to a rector's RPBHA account, with expenses claimed in accordance with the standard RPBHA operating



guidelines. In these cases, the cleric or lay minister should *not* claim a tax deduction at all.

- Funds from the car replacement account can only be withdrawn for the purchase of a vehicle or upon ceasing employment with the Church. Should the rector move between dioceses within the Anglican Church of Australia, he or she can request that the balance be transferred to a comparable car replacement fund of the new church employer.

Where a casual rate travel allowance is applicable:

- This allowance is normally paid to retired or visiting clergy who undertake relief duty who use their own vehicle and all other Diocesan employees or volunteer church workers, to whom the above scenarios are not applicable.
- The travel allowance is expected to cover a partial contribution toward the replacement of the vehicle as well as petrol, oil, servicing, repairs and replacement of parts and tyres, insurance, and registration. The rate as adopted by Diocesan Council is the Australian Tax Office’s car expense “cents per kilometre method” rate, which is reviewed each year on 1 July.
- It has been determined that, since travel to remote communities often involves driving through rough terrain, that this rate applies regardless of distance. However, the above rate does *not* apply to the portion of travel *on the Stuart Highway* greater than the distance between Mataranka PO–Darwin GPO (844km return or thereabouts), after which the rate reverts to the rate set by Diocesan Council for clergy with a car replacement benefit.. For removal of doubt, the full rate is applicable to all travel off the Stuart Highway.
- This amount is paid directly to the cleric, lay minister or other worker or volunteer.
 - If the recipient is an employee for the purposes of PAYG tax, the amount will appear on their payment summary as taxable income, as is the case with all other employees of the Diocese. The cleric or lay minister should claim a tax deduction for *either* the ATOs standard travel allowance *or* the “business-related” portion of the actual running costs of the car *including* depreciation.
 - If the recipient is not an employee for the purposes of PAYG tax, the recipient will be asked (one time only) to complete an “Declaration of a supplier”, declaring that this is payment is not for profit making purposes.

Restriction on leasing and hire purchase arrangements

For reference, leasing or hire purchase agreements must be approved by the Diocesan General Manager and are not preferred means of financing the purchase of a car. There are possible regulatory restrictions on financing requirements being provided by the Diocese, its parishes and ministry units to clergy and lay ministers.



Airfares

The parish is to pay the initial fare for a rector, his/her spouse and dependent children (between 2 and 18 years of age inclusive.) Economy return airfares to hometowns will be paid for a rector, his/her spouse and dependent children. This entitlement is not redeemable for cash. Where the end of a two-year period coincides with the end of a rector's term in a certain location, a one-way fare only shall be payable.

Reimbursement of ministry expenses

Parishes are responsible for all consumable expenses such as stationery, cleaning and communion products. Any expenses incurred by ministers should be reimbursed by the parish or appropriate ministry unit. Parishes or ministry unit are responsible for all mandatory regulatory clearance checks for all employees.

Parishes or ministry unit should also be responsible for any accommodation or meal allowances taken while away from home for direct parish or ministry unit expenses. Reimbursement arrangements should be made between the minister and the parish/ministry unit in advance and be no more than the reasonable amounts set by the Australian Taxation Office.

Continuing education/professional development

All rectors are to be allowed one week (including one Sunday) per annum for study leave with the ability to accumulate up to a maximum of two weeks to permit the occasional attendance at long courses. Applications for study leave shall be accompanied by a written proposal of the course to be followed.

In the years when holiday fares are not paid, parishes are to contribute to the costs of travel to and from conferences to a maximum of \$500. Rectors can claim travel to a conference in his/her first year provided that if they leave before his/her second anniversary this fare is to be repaid to the parish. All rectors should be given reimbursement of book expenses, including e-books of up to \$250 per year.

Parishes are also to pay for their clergy to attend compulsory clergy conferences within the Diocese each year. The Diocese will absorb the travel and accommodation cost of all parish-paid stipendiary clergy and lay ministers for parishes and other required attendees residing outside of Greater Darwin.

Pastoral care and supervision

The Bishop takes principal responsibility for the pastoral care of all rectors, leaders-in-charge, assistant clergy and stipendiary lay ministers through regular telephone conversations and visits. Please ensure that you continue to have appointments with the Bishop in your diary, failing which please contact the Bishop directly for a time.

The Archdeacon is implementing a program known as "ProDRAS", incorporating ministry wellbeing, training, development and supervision. All matters relating to this program should be addressed to archdeacon@ntanglican.org.au.



Relocation Costs

Subject to approval of Diocesan Council, it is the policy of the Diocese that the reasonable relocation costs of a rector upon arriving in the Northern Territory be covered by the parish. It is also recommended that parishes cover the reasonable relocation costs of other staff upon arriving in the Northern Territory, to be negotiated with each new staff member if arriving from interstate.

Process for employing a non-stipendiary priest, deacon or a lay minister in a parish

In the first instance, a rector should discuss the proposal with the Bishop. If the Bishop is supportive, the rector will then seek the general endorsement of the proposal from the parish council.

The rector and churchwardens will discuss the terms and conditions with the non-stipendiary cleric with a view to an exchange of letters between a parish and a non-stipendiary cleric covering at least the following matters:

- area(s) of responsibility;
- travelling expenses;
- telephone expenses;
- on-going formation/in-service education (taking into account both time and funding so as to enable participation in in-service programs, etc.);
- the time commitment to the parish (covering such things as day(s) off and holidays);
- the person(s) to who the non-stipendiary cleric is to be accountable;
- insurance coverage and payments.

The Bishop should be sent a copy of the letter setting out the agreement between the Parish and non-stipendiary Clergy. Such an agreement is always subject to complying with Safe Ministry requirements and the issuing of a Bishop's licence.

The agreement between a parish and non-stipendiary clergy/minister should be re-negotiated at least annually.

Annex 1

SECTION 1 - Clergy Stipend Determination

Minimum Remuneration Package (Full time Rector) Effective # January 2024

| | \$ |
|--|--------|
| Cash Stipend 100% | 67,257 |
| Superannuation 13.5% | 9,080 |
| Book Allowance | 250 |
| Housing Benefit | 28,119 |
| Utilities Estimate | 5,000 |
| Motor Vehicle Replacement Benefit | 5,000 |
| Other Benefits | |
| Portable Long Service Leave | 1,716 |
| Mobile Phone & Internet | 1,500 |
| Airfares (Biennial benefit estimated to be annual value of \$700) | 700 |
| Conference Allowance | 250 |
| Other fees and allowances | |
| Marriage/funeral services | 150 |
| First Sunday/midweek service | 60 |
| Two Sunday services | 110 |
| *Travel per kilometre (per Australian Taxation Office) | |
| *Motor Vehicle km Allowance | 0.48 |

*maximum kilometer allowance that can be claimed on an asphalt road is 844km after this it reverts to 0.48 p/km

this refers to the Parishes first full pay period in 2024

| Rates for clergy and lay ministers starting full time ministry | % | |
|--|-----|--------|
| First year | 80% | 53,806 |
| Second Year | 85% | 57,168 |
| Third Year | 90% | 60,531 |
| Forth Year | 95% | 63,894 |

Annex 1

SECTION 2 - Clergy Stipend Competitiveness

A - Competitiveness in terms of other dioceses

| Comparison of Clergy Packages in 2024 | Note | Proposed NT 2024 | NT 2023 | Victoria | NSW | SA |
|--|------|---------------------|----------------|----------------|----------------|----------------|
| A. Stipend and Housing Allowances | | | | | | |
| Stipend | 1 | 67,257 | 65,938 | 66,006 | 72,890 | 60,109 |
| Book Allowance (Taxable allowance) | | 250 | | | | |
| Housing Benefit | 2 | 28,119 | 27,300 | 26,517 | 23,400 | 28,080 |
| Total Stipend and Housing Allowance | | 95,626 | 93,238 | 92,524 | 96,290 | 88,189 |
| B. Sundry Allowances | | | | | | |
| Vehicle Replacement | 3 | 5,000 | 4,680 | 4,560 | 8,046 | 8,891 |
| Vehicle Standing costs | | - | - | 2,200 | - | - |
| Vehicle Minimum Running costs @ 5,000 km | 4 | 2,400 | 2,400 | | 1,230 | |
| Utilities (maximum) | | 5,000 | 5,000 | 5,313 | | 3,139 |
| Airfares (Minimum 2 pax return to Sydney @700 PP biennially) | | 700 | | | | |
| Telephone and Internet (\$50 & \$75 p/m) | | 1,500 | | | | |
| Conference Allowance | | 250 | | | | |
| Total Sundry Allowances | | 14,850 | 12,080 | 12,073 | 9,276 | 12,030 |
| Total Stipend and Allowances | | 110,476 | 105,318 | 104,597 | 105,566 | 100,219 |
| C. Other Entitlements Paid to Third Parties | | | | | | |
| Employer Superannuation | 5 | 9,080 | 8,572 | 9,901 | 13,120 | 10,820 |
| Long Service Leave | | 1,716 | 1,716 | 1,716 | 1,716 | 1,716 |
| Total Entitlements Paid to Thrid Parties | | 10,796 | 10,288 | 11,617 | 14,836 | 12,536 |
| Total Remuneration Package (Pre-Tax) | | 121,271 | 115,606 | 116,213 | 120,402 | 112,755 |

| Payments | | Proposed NT 2024 | NT 2023 | Victoria | NSW | SA |
|--|------------|---------------------|----------------|----------------|----------------|----------------|
| Stipend (less Tax) | 6 | 34,962 | 34,211 | 32,034 | 31,301 | 30,716 |
| "Non-specific" Exempt Benefit (30% of total Cash Stipend + Housing Benefit) | | 28,613 | 27,971 | 30,727 | 38,516 | 26,457 |
| Total Cash (Stipend/Benefits) | * 7 | 63,575 | 62,182 | 57,415 | 69,817 | 57,173 |
| Other Payments and Reimbursements | | | | | | |
| Notional Housing Allowance | * | 28,119 | 27,300 | 26,517 | 23,400 | 28,080 |
| Motor Vehicle Allowances | * | 7,400 | 7,080 | 6,760 | 9,276 | 8,891 |
| Utilities (maximum) | * | 5,000 | 5,000 | 5,313 | | 3,139 |
| Airfares (Minimum 2 pax return to Sydney @700 PP biennially) | * | 700 | 700 | | | |
| Telephone and Internet (\$50 & \$75 p/m) | * | 1,500 | 1,500 | | | |
| Conference Allowance | * | 250 | 250 | | | |
| Total After Tax Payments | 8 | 106,544 | 104,012 | 96,005 | 102,493 | 97,283 |
| Other Entitlements Paid to Third Parties | | | | | | |
| Superannuation | | 9,080 | 8,572 | 16,502 | 13,120 | 10,820 |
| Portable Long Service Leave | | 1,716 | 1,656 | 1,716 | 1,716 | 1,716 |
| Total Salaries & Allowances paid to the Clergy (Incl Super & LSL) | | 117,340 | 114,240 | 114,223 | 117,329 | 109,819 |

Notes

- The example used here is at 100% Stipend which has increased by 2%.
- The Notional housing allowance has increased by 3% to aid clergy with higher rent and housing costs. Clergy living in recotories also benefit from this increase.
- The current motor vehicle allowance has increased to \$5000. The Diocese will continue to increase the allowance to ensure Clergy are able to purchase an appropriate vehicle for ministry
- Due to the continued increase to the motor vehicle replacement allowance the, the minimum running costs will remain at 0.48 cents
- The Superannuation has increased by 0.5% to 13.5%. The Diocese will continue to increase this every year to eventually be in line with average Contribution of 15% across Australia
- Stipend paid to clergy after PAYG deductions
- The current take home wage excluding allowances of a Rector equates to a taxable income of \$82,200 (rounded).
- The minimum annual take home benefit to clergy after tax is *\$106,544 (equates to a Taxable income of \$150,185)
- The telephone and airfares are not defined vaules and are used solely for the purpose of determining the total package received, refer to the policy for guidance.

Annex 1

B - Competitiveness in terms of public and private wages

| Job Description | ADNT 2024 | ADNT 2023 | Private Sector 2024 | Public Sector 2024 |
|---|----------------|----------------|------------------------|-------------------------|
| | Clergy | Clergy | Operations Manager | Senior Admin Officer |
| Salaries/Stipend | 67,257 | 65,938 | 140,000 | 145,394 |
| Book Allowance (Taxable) | 250 | | | |
| Less maximum "Non-specific" Exempt Benefit (30% of Stipend and NHA) | (28,613) | (27,971) | | |
| Subtotal Taxable Income | 38,894 | 37,967 | 140,000 | 145,394 |
| Less Taxes | (3,932) | (3,756) | (36,867) | (38,863) |
| Subtotal Salary/Stipend after Tax | 34,962 | 34,211 | 103,133 | 106,531 |
| Add: Notional Housing Allowance (NHA) | 28,119 | 27,300 | | |
| Add: "Non-specific" Exempt Benefit aka RPEA | 28,613 | 27,971 | | |
| Add: Other Allowances & Benefits | 14,850 | 14,780 | - | - |
| Subtotal After Tax Benefit: Salary & Allowances | 106,544 | 104,262 | 103,133 | 106,531 |
| Add: Superannuation | 9,080 | 8,572 | 15,400 | 15,993 |
| Total Package (exluding LSL) | 115,624 | 112,834 | 118,533 | 122,525 |