



Anglican Diocese of  
Canberra & Goulburn

# 2024

# Administrative Circular

Administrative Guidelines for Parishes and Ministry Units  
within the Anglican Diocese of Canberra and Goulburn.



Issued by the Registrar  
Anglican Diocese of Canberra and Goulburn

Version	Notes	Date Released
1.0	Initial Release for 2015	10 April 2015
2.0	2016 Revision	1 March 2016
3.0	2017 Revision	25 January 2017
4.0	2018 Revision	22 December 2017
4.1	Amendments to pages 6 & 7	15 January 2018
5.0	2019 Revision	13 December 2018
6.0	2020 Revision	18 December 2019
7.0	2021 Revision	16 December 2020
8.0	2022 Revision	22 December 2021
9.0	2023 Revision	20 December 2022
10.0	2024 Revision	21 December 2023

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# Introduction

This document has been written to assist parishes and ministry units with a range of administrative matters applying across the Anglican Diocese of Canberra and Goulburn.

It has been designed to assist clergy, treasurers, parish councils and ministry units to understand the entitlements and responsibilities for stipendiary workers more clearly, the 2024 Administrative Circular comprises of three (3) sections:

## A

Section A contains a current list of key contacts across each ADS Directorate for guidance.

## B

Section B focuses on Clergy Conditions of Service, and addresses the matters of stipends, allowances, motor vehicles, taxation, leave arrangements, insurance, housing and extending ministry.

## C

Section C comprises of other important information to assist parishes, particularly to key administrative processes in relation to safe ministry and risk and compliance resources, finance matters, Trust funds, property sale and leasing and grant applications.

Copies of this document are available on our Diocesan Website - [www.anglicancg.org.au](http://www.anglicancg.org.au) on the Administration Documents page under the Anglican Diocesan Services (ADS) tab.

On the website you will also find information relating to managing insurance, property, Work Health and Safety (WHS) obligations, professional standards, archival requirements and other matters to do with the effective running of your parish/ministry unit.

Please ensure that this information is made accessible to all stipendiary workers, office bearers and volunteers in the parish/ministry unit, including the Treasurer.

If you require any assistance or have any questions in relation to the information contained in this document please contact the ADS office on (02) 6245 7101 and our staff will gladly assist.

Trevor Ament  
*Registrar/General Manager*



# Contacts

## General Enquiries Quick Reference

Contact	Phone Number
ADS Reception	(02) 6245 7101
Bishop's Office	(02) 6232 3612
ICT HelpDesk	1800 4 ASKIT (1800 427 548)
Safe Ministry Enquiries	(02) 6245 7160
Report Abuse Hotline	1800 070 511

Contact	Email Address
General Enquiries	<a href="mailto:contact@anglicands.org.au">contact@anglicands.org.au</a>
HR Enquiries	<a href="mailto:hr@anglicands.org.au">hr@anglicands.org.au</a>
Payroll Enquiries	<a href="mailto:payroll@anglicands.org.au">payroll@anglicands.org.au</a>
ADS Finance Enquiries	<a href="mailto:ads.accounts@anglicands.org.au">ads.accounts@anglicands.org.au</a>
Risk & Compliance Enquiries	<a href="mailto:business.support@anglicands.org.au">business.support@anglicands.org.au</a>
ICT Support Enquiries	<a href="mailto:askit@anglicands.org.au">askit@anglicands.org.au</a>
Fleet Enquiries	<a href="mailto:adsfleet@anglicands.org.au">adsfleet@anglicands.org.au</a>
Safe Ministry Enquiries	<a href="mailto:safeministry@anglicands.org.au">safeministry@anglicands.org.au</a>
Asset Management	<a href="mailto:mtrainor@anglicands.org.au">mtrainor@anglicands.org.au</a>

## Anglican Diocesan Services (ADS)

### Bishop's Office

Diocesan Bishop	The Right Reverend Dr Mark Short Email: <a href="mailto:mshort@anglicancg.org.au">mshort@anglicancg.org.au</a>
Diocesan Bishop's Executive Officer Diocesan Website & Communications Enquiries	Alison Payne Ph: (02) 6232 3612 Email: <a href="mailto:apayne@anglicancg.org.au">apayne@anglicancg.org.au</a>
Chaplaincy & Mission	Archdeacon Tom Henderson-Brooks Ph: (02) 6245 7157 Email: <a href="mailto:thendersonbrooks@anglicancg.org.au">thendersonbrooks@anglicancg.org.au</a>
Executive Assistant to Assistant Bishop & Diocesan Archdeacon	Polly Baker Ph: (02) 6245 7154 Email: <a href="mailto:pbaker@anglicancg.org.au">pbaker@anglicancg.org.au</a>

### Executive

General Manager / Registrar	Trevor Ament Email: <a href="mailto:tament@anglicands.org.au">tament@anglicands.org.au</a>
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Visual Communications & Brand Designer	Jemma Thomas Email: <a href="mailto:jthomas@anglicands.org.au">jthomas@anglicands.org.au</a>
Reception & Administration Enquiries	Barbara Chambers Ph: (02) 6245 7101 Email: <a href="mailto:contact@anglicands.org.au">contact@anglicands.org.au</a>

## Asset Management

<b>Asset Management Director</b>	<b>Mark Trainor</b> Ph: 0401 075 111 Email: <a href="mailto:mtrainor@anglicands.org.au">mtrainor@anglicands.org.au</a>
Asset Management Officer	Julie Campbell Email: <a href="mailto:jcampbell@anglicands.org.au">jcampbell@anglicands.org.au</a>
<b>Fleet Enquiries</b>	Email: <a href="mailto:adsfleet@anglicands.org.au">adsfleet@anglicands.org.au</a>

## Human Resources (HR)

<b>Human Resources Director</b>	<b>Michael Simon</b> Ph: 0491 075 760 Email: <a href="mailto:msimon@anglicands.org.au">msimon@anglicands.org.au</a>
HR Team Leader	Kathryn Wright Email: <a href="mailto:kwright@anglicands.org.au">kwright@anglicands.org.au</a>
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HR Officer	Shanley Bishell Email: <a href="mailto:sbishell@anglicands.org.au">sbishell@anglicands.org.au</a>
HR Administrator	Hannah Collier Email: <a href="mailto:hcollier@anglicands.org.au">hcollier@anglicands.org.au</a>
HR Business Partner	Fiona Collis Email: <a href="mailto:fcollis@anglicands.org.au">fcollis@anglicands.org.au</a>
Recruitment Coordinator	Atena Aghdam Email: <a href="mailto:aaghdam@anglicands.org.au">aaghdam@anglicands.org.au</a>
Payroll Officers	Manisha Gautam Email: <a href="mailto:mgautam@anglicands.org.au">mgautam@anglicands.org.au</a>  James Goodman Email: <a href="mailto:jgoodman@anglicands.org.au">jgoodman@anglicands.org.au</a>
General HR Enquiries	Email: <a href="mailto:hr@anglicands.org.au">hr@anglicands.org.au</a>
Payroll Enquiries	Email: <a href="mailto:payroll@anglicands.org.au">payroll@anglicands.org.au</a>

## Information, Communication & Technology (ICT)

<b>Chief Information Officer</b>	<b>Rohan Smith</b> Ph: 0405 837 399 Email: <a href="mailto:rsmith@anglicands.org.au">rsmith@anglicands.org.au</a>
Support & General Enquiries - AskIT	Ph: 1800 4 ASKIT (1800 427 548) Email: <a href="mailto:askit@anglicands.org.au">askit@anglicands.org.au</a>

## Finance

<b>Chief Financial Officer</b>	<b>Paul Brand</b> Ph: 0427 982 308 Email: <a href="mailto:pbrand@anglicands.org.au">pbrand@anglicands.org.au</a>
Senior Finance Manager	Jane Ungerer Email: <a href="mailto:jungerer@anglicands.org.au">jungerer@anglicands.org.au</a>
Assistant Finance Manager	Prue Brown Email: <a href="mailto:pbrown@anglicands.org.au">pbrown@anglicands.org.au</a>
ACPT (Trust) Accountant	Edita Pineda Email: <a href="mailto:epineda@anglicands.org.au">epineda@anglicands.org.au</a>
ADS & Registry Accounts Officer	Maria Myer Email: <a href="mailto:mmyer@anglicands.org.au">mmyer@anglicands.org.au</a>
ADS Finance Enquiries	Email: <a href="mailto:ads.accounts@anglicands.org.au">ads.accounts@anglicands.org.au</a>
Anglicare Finance Enquires	Email: <a href="mailto:accounts@anglicands.org.au">accounts@anglicands.org.au</a>

## Education

<b>Chief Operating Officer</b>	<b>Heather Walsh</b> Ph: 0418 806 988 Email: <a href="mailto:hwalth@anglicands.org.au">hwalth@anglicands.org.au</a>
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# Risk & Compliance

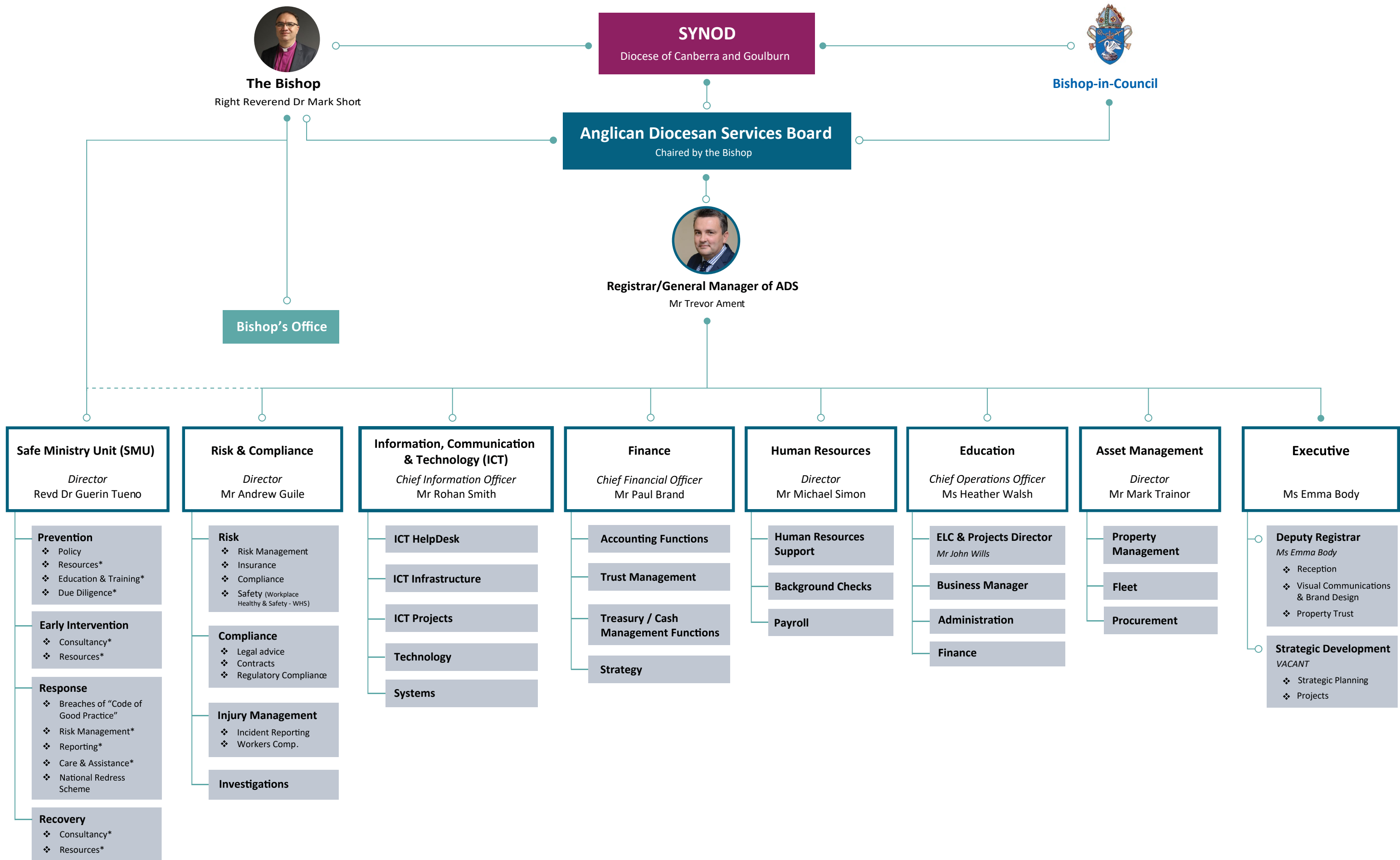
Risk & Compliance Director	<b>Andrew Guile</b> Ph: 0412 287 706 Email: <a href="mailto:aguile@anglicands.org.au">aguile@anglicands.org.au</a>
Senior Advisor Injury Management	Delene Mason-Waugh Email: <a href="mailto:dmasonwaugh@anglicands.org.au">dmasonwaugh@anglicands.org.au</a>
Senior Advisor - Risk	Chrissy Watson Email: <a href="mailto:cwatson@anglicands.org.au">cwatson@anglicands.org.au</a>
Insurance Manager	Nynka Lucas Email: <a href="mailto:nlucas@anglicands.org.au">nlucas@anglicands.org.au</a>

# Safe Ministry Unit

Safe Ministry Director	<b>The Reverend Doctor Guerin Tueno</b> Ph: 0490 313 108 Email: <a href="mailto:gtueno@anglicancg.org.au">gtueno@anglicancg.org.au</a>
Safe Ministry Admin Assistant	Andrew Carson Email: <a href="mailto:acarson@anglicands.org.au">acarson@anglicands.org.au</a>
General Enquiries	Ph: (02) 6245 7160 Email: <a href="mailto:safeministry@anglicands.org.au">safeministry@anglicands.org.au</a>
Report Abuse Hotline	Ph: 1800 070 511

# Professional Standards

Professional Standards Director	<b>The Reverend Peter Barnett</b> Ph: 0499 600 252 Email: <a href="mailto:dps@safercommunities.net.au">dps@safercommunities.net.au</a>
Deputy Director of Professional Standards	Chris Smith Ph: 0473 201 232 Email: <a href="mailto:csmith@safercommunities.net.au">csmith@safercommunities.net.au</a>
Report Abuse Hotline	Ph: 1800 070 511



# Clergy Conditions of Service

## Agreement on Conditions of Service

This document outlines the agreed conditions of service between stipendiary ministers and an authorised representative of the Ministry Unit Council, such as the presiding member, warden or treasurer (see Attachment A).

The ADS provides payroll services to ministry units for their clergy and other ministry staff. Ministry units using the ADS to manage their human resources find such agreements greatly assist the ministry unit to ensure that their ministers are remunerated correctly. There is no extra cost for this service as it is covered by the parish contribution to the Diocese. Enquiries relating to this service should be made to ADS Payroll.

It is an expectation of the Diocese that the Agreement on Conditions of Service will be updated on a regular basis (minimum of once per year and each time there is a change to the circumstances).

## Minimum Stipend

**Clergy** (Effective from First Full Pay period in January 2024)

Bishop-in-Council sets a minimum cash stipend for clergy and this is adjusted from the first full pay period in January each year on the basis of movements in the average weekly earnings for the past twelve months. Using the previously agreed formula the cash stipend is set at 75% of the seasonally adjusted full-time adult (male) total earnings for the month of May as reported by the Australian Bureau of Statistics (ABS) in August each year (the other 25% represents clergy housing etc.). The minimum clergy stipend is reviewed and approved by Bishop-in-Council in October each year.

From the first full pay period in January 2024, the annual cash stipend is \$79,528.29.

Part time clergy should receive a pro-rata cash stipend based for the agreed hours of work. Superannuation contributions for licensed clergy and stipendiary lay ministers are calculated as 15.87% of the cash stipend paid to the individual.

**SUPERANNUATION CONTRIBUTIONS ARE CALCULATED AT 15.87% OF TOTAL CASH STIPEND PAID.**

Regardless of whether or not the stipend is above the minimum stipend and includes payments made for Casual Services Fees.

The calculation for the full-time annual stipend and superannuation amount is:

ITEM	AMOUNT
Average Weekly Earnings Figure	\$2,033.60
No of Weeks in a Year	52.142851
Average Earnings Annual Figure	\$106,037.70
Cash Factor after "in kind" items deducted	75%
Cash Stipend	\$79,528.29
Superannuation (15.87% x cash stipend)	\$12,621.14
<b>TOTAL</b>	<b>\$92,149.43</b>

The chart below is designed to assist with working out pro-rata hours and the associated costs for Clergy:

Days per week	1 Days	2 Days	3 Days	4 Days	5 Days	6 Days
% FTE	0.17	0.33	0.5	0.67	0.83	1
Hours	5.83	11.67	17.5	23.33	29.17	35
Stipend / week	\$254.75	\$509.94	\$764.70	\$1,019.45	\$1,274.64	\$1,529.39
15.87% Super/wk	\$40.43	\$80.93	\$121.36	\$161.79	\$202.28	\$242.71
Stipend/year (excl. super)	\$13,519.81	\$26,244.34	\$39,764.15	\$53,283.95	\$66,008.48	\$79,528.29
Stipend/year (incl. super)	\$15,622.13	\$30,452.58	\$46,074.71	\$61,696.85	\$76,527.30	\$92,149.43

*Please Note: Currently the ADS payroll system uses a notional 35 hours to represent a full-time working week. This means that each day is represented as a proportion of '35' and is used for accounting purposes and is not a full representation of the daily workload. Usual fulltime hours for Australian workers is 38 hours per week.*

Full time Clergy are on duty for six (6) days per week and have one (1) day off. Remuneration (stipend, allowances) is divided by six for the purpose of pro-rata e.g. for part time work. Through the ADS, ministry units pay stipends fortnightly via bank transfer from the ministry unit's account to the clergy member's bank account.



## Licenced Stipendiary Lay Ministers

Lay Ministers licensed by the Bishop may hold a position as a Stipendiary Lay Minister (SLM). These ministers should receive a cash stipend of at least 90% of the minimum diocesan clergy stipend. Stipendiary Lay Ministers are defined as 'Religious Practitioners' under Australian Tax Law and are therefore entitled to salary sacrifice up to 30% of the cash stipend in the form of exempt benefits as per diocesan guidelines.

The minimum full-time cash stipend for SLMs in 2024 is \$71,575.46. Stipendiary Lay Ministers are also entitled to receive travel benefits for travel undertaken for church purposes, as per current diocesan travel rates.

The chart below is designed to assist with working out pro-rata hours and the associated costs for stipendiary lay ministers:

Days per week	1 Days	2 Days	3 Days	4 Days	5 Days	6 Days
% FTE	0.17	0.33	0.50	0.67	0.83	1
Hours	5.83	11.67	17.5	23.33	29.17	35
Stipend per week	\$229.28	\$458.95	\$688.23	\$917.50	\$1,147.17	\$1,376.45
15.87 % Super	\$36.39	\$72.84	\$109.22	\$145.61	\$182.06	\$218.44
Stipend/year (excl. super)	\$12,167.83	\$23,619.90	\$35,787.73	\$47,955.56	\$59,407.63	\$71,575.46
Stipend/year (incl. super)	\$14,059.92	\$27,407.33	\$41,467.24	\$55,527.16	\$68,874.57	\$82,934.49

Please Note: Currently the ADS payroll system uses a notional 35-hours to represent a full-time working week. This means that each day is represented as a proportion of '35' and is used for accounting purposes and is not a full representation of the daily workload. Usual fulltime hours for Australian workers are 38 hours per week.

Full time licensed Stipendiary Lay Ministers are on duty for six (6) days per week and have one (1) day off. Remuneration (stipend and agreed upon allowances) is divided by six for the purpose of pro-rata e.g. for part time work. It should be noted that, unlike fulltime clergy, allowances for Stipendiary Lay Ministers should be negotiated with parish council and or ministry unit governance body.

Through the ADS, ministry units pay stipends fortnightly via bank transfer from the ministry unit's account to the clergy member's bank account.

## Guidelines for Remuneration Clergy & Licenced Stipendiary Lay Ministers

Detailed guidelines for the remuneration of licensed stipendiary religious practitioners in the Diocese are contained in Attachment B and were approved by Bishop-in-Council on 7 December 2007.

## Professional Supervision for Clergy

A recommendation of the Royal Commission into Institutional Responses to Child Sexual Abuse was that the Anglican Church of Australia and each Diocese should develop mandatory national standards to ensure that all people in religious and pastoral ministry undertake mandatory pastoral/professional supervision. This was endorsed by General Synod in 2017 and since this time a significant amount of work has been progressed in regard to the development of these standards.

The Diocese of Canberra and Goulburn is committed to the inclusion of Clergy

Professional Supervision as an integral component of a continuing professional development framework for clergy. The Diocesan Professional Standards Reference Group (PSRG) is currently progressing the development of a policy in regard to Professional Supervision and will provide further advice and recommendations to Bishop-in-Council in 2024. Further advice regarding this will be communicated in due course.

In the interim, if you have any questions about Professional Supervision for Clergy please contact the Bishop's Office on (02) 6232 3612.

## Travel Allowance

### Fixed Rate

The ministry unit is to provide a vehicle to each full-time licensed stipendiary religious practitioner unless the person elects to use his or her own vehicle. Part-time religious practitioners would normally be paid a travelling allowance unless the parish has a spare car.

Ministry units are to lease or purchase a vehicle in accordance with the Diocesan Sustainable Vehicle Policy. If your ministry unit is considering the purchase or lease of a vehicle please contact the ADS Asset Management Director, Mark Trainor.

If the ministry unit does not provide a religious practitioner a motor vehicle to perform their duties; they should pay a travelling allowance or travel benefits in accordance with Diocesan guidelines.

**From first full pay period in January 2024, the annual travel allowance will be \$12,511 plus 32.54c per km<sup>1</sup>.**

The recommend business use is:

- + for parishes within ACT business use travel allowance is capped at 10,000 km; and
- + for parishes within NSW business use travel allowance is capped at 15,000 km.

If an agreement has not been entered into between the ministry unit and ministry worker as to the number of kilometres that will be claimable each year, a log book shall be kept to record all trips for which the per-kilometre component of the reimbursement will be claimed.

### Casual Rate

The casual travelling allowance is normally paid to:

- + **retired** clergy who undertake relief duty; and
- + **visiting** clergy who for some reason are obliged to provide transport at their own expense and who do not receive any travelling allowance from their own ministry unit.

When a visiting clergy member uses a vehicle provided by another ministry unit or organisation, this allowance should be **paid to the body that provided the vehicle**.

The casual rate is **not** to be paid by a ministry unit to its own clergy who use their own vehicle.

The casual travel rates are based on the ATO business kilometre rate. This rate in 2024 is **85 cents per kilometre** irrespective of engine size or type, and changes from time to time.

# Allowances

## Ministry Allowances

The Ministry Allowance is determined by the ministry unit. In 1981, the Synod accepted that a reasonable minimum allowance would be 2.5% of minimum stipend. In addition, the Synod noted that for many parishes 5% of minimum stipend would be a more appropriate amount.

The allowance is intended to offset the effect on clergy personal income for the cost of providing amenities for the benefit of the ministry unit. These could include:

- + Accommodation & Meals for Ministry Unit Visitors
- + Visiting clergy (including the Bishop and Assistant Bishop), ministry unit officers and other persons visiting the ministry unit on church business.
- + Parishioners & Other Persons in Need
- + Especially where a discretionary fund is not provided for this purpose.
- + Hospitality
- + Extended to parishioners.
- + Other Demands
- + Upon personal income by reason of the fact that the role of clergy sometimes requires involvement in certain activities such as attending community functions.
- + Wear & Tear
- + On personal property used for ministry unit purposes, e.g. furniture.
- + Purchase of books
- + For reference and study.
- + Purchase of Technology Equipment
- + Such as Laptop, software and other tools used for the benefit of the ministry unit.

The Ministry allowance paid directly to a religious practitioner will have income tax deducted. Alternatively, religious practitioners may salary sacrifice the allowance to third parties. This can be arranged through [ADS Payroll](#). Responsibility for substantiating the reimbursement of ministry allowance/s remains with the individual.

This being the case, it may be more appropriate for ministry units to make alternative financial arrangements involving the reimbursement of expenses referred to above, other than by an allowance paid directly to clergy.

For example, the ministry unit may open a special account on which clergy member may operate. In these cases, appropriate expenditure is not taxable. Proper records, however, need to be kept. Alternatively, an allocation could be made from the ministry unit budget for this purpose with a special column in the cash book headed "Reimbursement of Ministry Expenses".

## Occasional Service Rate

The occasional service fee is normally paid to licensed clergy who have previously been in stipendiary ministry. It is not normal for clergy currently receiving a stipend or for honorary clergy to be paid an occasional service fee although the payment of the casual travelling rate may be appropriate in these circumstances.

The 2024 Daily rates payable are as follows<sup>2</sup>:

- One service** - \$123 per day
- Two services** - \$184 per day
- Three or more services** - \$246 per day

Plus applicable superannuation where an individual earns over \$450.00 within the month ([refer to page 15](#)). The travelling allowance is paid at the casual rate outlined on [page 17](#).

<sup>2</sup>The occasional service rate is calculated as follows:  
One service (one twelfth of weekly stipend )  
Two services (1.5 times the one service rate)  
Three or more (2.0 times the one service rate)

## Clergy Conferences, Retreats & In-Service Training

Ministry units normally meet the costs associated with clergy attendance at these Diocesan events. Ministry units are encouraged to meet the costs of clergy spouses attending the Annual Clergy Spouses' Conference each year.

## ATO advice on Religious Practitioners

Benefits are exempt if they are provided by registered religious institutions to religious practitioners principally in recognition of the practitioner's pastoral duties, or other duties related to the practice, study, teaching or propagation of religious beliefs.

[Click Here for More Info & Examples](#)

## Utilities

### Communication

Ministry units pay all telephone costs. This should be in an agreement with the Minister and parish council ([Attachment A](#)). This is for all licensed clergy regardless of the ownership of the residence.

Ministers and parish council should discuss and develop a mutually agreed understanding concerning payment for internet services: especially as the Diocese makes extensive use of email, and remote on-line meetings when contacting ministry units and Ministers; and for the parish when holding remote meetings of congregational members.

Ministry units are encouraged to contact the ADS (Ph: 02 6245 7101) and speak to our [ICT team](#) who can provide telecommunication solutions at attractive rates.

### Energy

Ministry units and other employing agencies are expected to meet the energy and utility costs for clergy residences (e.g. electricity, gas, water). This should be in an agreement with the Minister and parish council ([Attachment A](#)). This is for all licensed clergy regardless of the ownership of the residence.

## Income Tax

Clergy stipends are subject to income tax. PAYG is deducted by ADS payroll in accordance with ATO requirements. Religious practitioners are encouraged to contact their accountants if there are any enquiries relating to tax.

## Fringe Benefits Tax & Salary Sacrifice

As a Religious Institution the Church is exempt from paying fringe benefits tax in relation to clergy while they are performing predominantly pastoral duties. This means that any payment made in the expectation that it will be used for expenses should be accessible as 100% salary sacrifice (e.g. salary sacrificed to meet the expenses for which it is payable) and any payment made in the way of salary (cash stipend) should be subject to the 30% cap on salary sacrifice.

Please consult with [ADS Payroll](#) should you wish to set or change your salary packaging arrangements.

### 100% Salary Sacrifice

- + Ministry Allowance
- + Sabbatical Allowance (long service leave supplement)
- + Travel Allowance
- + Housing Allowance

### 30% Salary Sacrifice

- + Cash Stipend

Additionally, the sacrifice of stipend into Superannuation is not included in the 30% cap on the cash salary sacrifice. Please note that ensuring compliance with the ATO rulings on the Superannuation contributions cap is the responsibility of the recipient.

In the Bishop-in-Council meeting of 1 February 2002, it was determined that parishes may pay the following "permitted expenses" to third parties under these salary sacrifice arrangements –

- + loan repayments (including credit cards)
- + retirement home payments
- + holiday home payments
- + school fees and child care costs for dependant children
- + non work based travel and entertainment costs
- + personal insurance premiums
- + private health fund contributions
- + expenses related to a motor vehicle or residence owned by the religious practitioner.



# Leave Provisions

## Annual Leave

Leave provisions are subject to the Clergy Leave Ordinance 1995. Under Section 3, the entitlement of parish clergy to annual leave is:

1. A clergy member whose paying authority is a Parish Council and who is in full time service in that parish, is entitled to leave of absence under this Part ("annual leave") for a total of 4 weeks in each year.
  - † Note: A clergy member whose paying authority is a Parish Council and who is in part time service in that parish is entitled to leave of absence under this Part ("annual leave") for a pro rata of full time service of 4 weeks in each year.
  - † Note: Annual leave accrues during the course of the year on the basis hours worked from the date of appointment to a Parish and may be taken as it accrues (see section 4 below).
  - † Annual Leave must be taken in full by the end year following its accrual.
2. Annual leave that is not taken in full before the end of the year following its accrual lapses at the end of that year unless approval to carry over the leave for a special purpose for a period not exceeding 2 years is given by the Parish Council and the Bishop.
  - † Note: If such approval is not sought or given, then the clergy person will be deemed to be on leave from the end of the year following its accrual for the period of time of leave accrued but not taken in full.
  - † Note: When a clergy member whose paying authority is a Parish Council leaves a Parish either due to taking up another appointment or retirement, then any annual leave accrued but not taken will be paid out by that Parish up to a limit of four weeks from the previous year.

Under Section 4, the Ordinance specifies that when taking annual leave:

1. A Parish Priest (a priest who is a rector or a priest in-charge) must consult the Parish Council and agree the time or times of the proposed annual leave.
2. Annual leave may be taken by an assistant priest or deacon in a parish at such time or times as the priest of the parish (a priest who is a rector or a priest in-charge) or district approves.

Under Section 5, the Ordinance specifies the notification process required for leave:

1. A Parish Priest (a priest who is a rector or a priest in-charge) must inform the Bishop of their intention to take annual leave.
2. The Annual leave for a clergy person in a Ministry Unit other than a Parish will be the same as outlined above for this part, but taking into account the governance structure of that Ministry Unit.

Leave for all parishes must be applied for in the Diocesan Employee Self Service (ESS).

A 17.5% loading on cash stipend is payable on annual leave.

## Sick / Personal Leave

For a priest who is a rector, or a priest in-charge, must apply for leave through the ESS and it will be approved or declined by the Bishop. Leave applications must be undertaken in consultation with the Parish Council.

Parishes Councils and Ministry Units should use the ESS when applying for leave, however in exceptional circumstances (such as limited IT access) a leave form can be completed; (please contact the HR and Payroll team to get a copy of this document) and use under the following conditions:

- † If using the leave form in Attachment C, please ensure it is signed by the appropriate parish office holder in the case of a rector or priest-in-charge; or by the rector or priest-in-charge in the case of an assistant priest or deacon. The form must be sent to the Bishop's Office before the leave is undertaken so the Bishop's Office can advise ADS Payroll of approved annual leave.
- † Please note: Where the stipend is paid via ADS Payroll, the leave form must be received by ADS Payroll before the leave is undertaken.

Clergy and ministry unit councils need to ensure when a clergy member is transferring from one ministry unit to another that all leave accrued for service has been taken or paid out, before moving to the new ministry unit. Ministry units may agree to transfer the liability from one ministry unit to another.

In addition, when a clergy member is moving between ministry units, treasurers responsible for the leave need to ensure that any outstanding leave loading is paid to the clergy member either for service for a whole year or part thereof. Where the stipend is paid via ADS Payroll they must be notified, prior to a clergy member's change of location, of any arrangements regarding their leave entitlements.

Current annual leave balances can be obtained by accessing ESS or contacting [ADS Payroll](#). To effectively manage leave balances, Parish Councils should seek leave balance information on a regular basis (at least each quarter). Payroll will be able to provide these reports.

Sick or personal leave allows the member of clergy or Stipendiary Lay Minister to take time off to deal with personal illness, caring responsibilities and family emergencies involving immediate family members, who include: spouse, child, parent, grandparent, grandchild, sibling or their spouses' child, parent, grandparent, grandchild or sibling.

The Clergy Leave Ordinance 1995 makes no specific provision for sick leave for clergy.

Since January 2021 ADS Payroll no longer 'accrue' personal leave for Clergy and Stipendiary Lay Ministers. When taken this leave is recorded in the payroll system as 'other' leave.

If a stipendiary clergy member is unable to perform his or her duties due to sickness or accident, the ministry unit must continue to pay the agreed stipend and allowances until the clergy person recovers or a course of action can be mutually agreed upon (e.g. salary continuance or early retirement).

Given the nature of the stipendiary arrangements, Clergy must discuss their need for sick or personal leave with their ministry unit or employing agency and submit a leave form via ESS, or if required using [Attachment C](#). A copy must be sent to the Bishop's Office.

If an extended period of leave (exceeding two weeks) is required for illness or injury, clergy should discuss their needs with the Bishop, and subsequent to this ensure [ADS Payroll](#) is notified, particularly should Salary Continuance be required.



## Study Leave

### Please note the requirement to apply for this leave

The importance of 'Life of Ministry Learning' has been recognised by providing one week's study leave, or its pro-rata equivalent, as part of the clergy conditions of service. Study leave allows clergy to engage in professional development in a focused manner apart from the day-to-day ministry associated with the life of a parish or other ministry unit. It takes seriously the 'examination' in the Ordinal: "Will you undertake such other studies as will help you in your ministry?" (The Ordinal p. 786 & p. 795 APBA).

It allows, and allocates time for focused study that will develop the ability to minister, study which in many circumstances will then be passed on in the equipping of '...the saints for the work of ministry, for building up the body of Christ' (Ephesians 4:12 NRSV). This does not in any way detract from the day to day "...study of Holy Scripture" (The Ordinal p. 786 & p. 794 APBA) and associated learning to which those who are ordained are committed.

The following guidelines are intended to create an atmosphere of reasoned accountability to the ministry unit, colleagues and the Diocese/Bishop.

- † One week's study leave is available each year. This cannot be accrued and if not taken within the following calendar year, it is forfeited, unless other provisions have been entered into in the covenant.
- † Study Leave is to be taken to develop a clergy member's ability to exercise their ministry. It may be directed at developing, enhancing and updating skills and areas of knowledge. It may be practical or academic in nature (recognising that these are not mutually exclusive). Consideration could be given to a ministry unit's vision/mission statement and strategic plan, i.e. How does this area of study enable/forward the vision/mission statement or strategic plan of the ministry unit? Equally, consideration could be given to an individual's own development, i.e. How does this study enable me to be a better 'minister' - deacon/priest/bishop? How does this continue my own personal development in the faith?
- † The emergence of new models of ministry is another area to be taken into account. Many of these emerging models challenge preconceptions of what it means to be an ordained person in the church, i.e. What ongoing study will help me to adapt to/be equipped for emerging models of ministry?
- † Clergy are to discuss proposals for study leave with the Wardens (or their equivalent). This discussion could canvas some or all of the questions raised above. It would be preferable that the Wardens (or equivalent) have endorsed the proposed study leave. As the study leave is self-funded by the ministry unit, a brief outline of how the ministry will be exercised/sustained during the period of study leave is required.

Clergy wishing to use study leave should submit both a Leave Form via ESS (or if required using [Attachment C](#)) and an Application for Study Leave Form ([Attachment D](#)) at least one month prior to study.

Once the study leave has been approved, the Bishop's Office will liaise with the Bishop's Office and ADS Payroll (where applicable) to ensure appropriate records are retained.

## Compassionate Leave

The Clergy Leave Ordinance 1995 makes no provision for Compassionate Leave.

Compassionate leave is available to clergy when a member of their immediate family dies or suffers a life-threatening illness or injury. An immediate family member includes their spouse, child, parent, grandparent, grandchild, sibling or their spouse's child, parent, grandparent, grandchild, sibling. It is also available for other relatives where they are a member of the person's household.

Compassionate leave is ordinarily limited to 2 days for each event. It is not accumulated and can be taken whenever needed. Any extension beyond this limitation should be discussed with the Bishop.

Clergy are advised to notify the Bishop's Office as soon as practicable about their circumstances and amount of leave they may require. The Bishop has the discretion to grant up to two weeks compassionate leave. Ministry Units are responsible for continuing the clergy person's stipend and allowances during this leave period. A leave form should also be submitted via ESS, or if required using [Attachment C](#) and submitted with appropriate documentation to [ADS Payroll](#).

## Parental Leave

Parental leave is maternity or paternity leave for when a child is born or adopted. It is ordinarily taken when a clergy person or their spouse gives birth or adopts a child.

Conditions for this leave are set out in the Clergy Leave Ordinance 1995.

If you are the full-time primary care provider during the period of the leave you are eligible to apply for a single period of leave of up to 52 weeks. This leave can include:

- † A period of 12 weeks paid maternity leave, with the Diocese paying the stipend and the parish or employing agency paying all associated allowances;
- † A period of paid annual and/or long service leave; and
- † A period of unpaid parental leave.

Arrangements for taking parental leave are to be agreed between the primary care providers and their ministry unit or employing agency. An application of parental leave should be made 3 months prior to the expected birth of the child and a leave form should also be submitted via ESS, or if required using [Attachment C](#).

This application must also be provided to the Bishop.

Primary care providers must notify the Bishop of their intention to return to work at least 2 months prior to the end of unpaid leave.

Primary care providers may wish to consider the Australian Government's Paid Parental Leave Scheme which provides the equivalent of the national minimum wage for a maximum period of 18 weeks. See Services Australia - Parental Leave Pay for more details.

Those who are the non-primary caregiver are entitled to parental leave for a period of up to 5 paid days. This may be taken at any time between one week prior to the expected date of birth and 6 months after the birth. Those wishing to access this leave are required to submit a leave form via ESS, or if required using [Attachment C](#).

Additionally, non-primary caregiver may also be entitled to receive up to 2 weeks of government funded pay at the National Minimum Wage. See Services Australia - Dad and Partner Pay for more details.

Where a clergy member is the primary care giver for an adopted child, the above parental leave is also available.

## Long Service Leave

On 1 January 2015, the new Long Service Leave (LSL) Canon 2010 came into effect.

There have been a number of revisions to this canon returning the rate of accrual of long service leave to historic proportions.

Participants are entitled to 10 weeks LSL on completion of 10 years qualifying service.

The Long Service Leave Fund will provide funds for long service leave on the basis of an annual stipend of \$84,138 (\$1,716 per week) during 2024 plus a Sabbatical Allowance of \$1,290.88 per week.

The Sabbatical Allowance (formerly known as the Supplementary Allowance) is paid to the member in full. Sabbatical Allowances paid directly to clergy will have taxation deducted. Sabbatical Allowances paid to a third party (e.g. credit card, travel agent etc.) are not taxed (refer to the salary sacrifice table). The Sabbatical Allowance is to encourage members to take LSL as and when it falls due. The amount is currently set at just below 80% of the Notional Stipend amount. The Sabbatical Allowance is payable for actual LSL taken and is not payable on resignation, retirement, death or permanent disablement.

### Periods of Long Service Leave

Any period of LSL granted must be comprised on complete weeks of 7 days. There is no minimum number of weeks that a participant may take. The LSL period is to include public holidays but to exclude annual holidays and sick leave.

### Applying for Long Service Leave

Every participating Diocese or organisation must determine when participants may take leave.

6 months prior to going on leave, participants should notify the Bishop's Office (which will liaise with the ADS Payroll on your behalf where ADS Payroll handles parish payments) of their intention to apply. At least 3 months prior to the date from which the leave is to be taken, participants are required to complete a leave form via ESS, or if required using [Attachment C](#) and submitting it to the Bishop's Office.

**To qualify for LSL, eligible clergy and lay workers must be registered with the Long Service Leave Fund via the ADS.**

**Check you are registered by contacting the ADS.**

### Eligibility

Most licensed clergy and some licensed lay people (chaplains and lecturers in theological colleges with a Bishop's licence; part-time clergy; and stipendiary lay ministers) may be eligible to become participants of the Long Service Leave Fund, provided the parish or agency registers them with the ADS Long Service Leave report. Please contact [ADS Payroll](#) for further information. The first entitlement to LSL falls after 10 years of qualifying service. Leave is then available to be claimed after each 5 year period of qualifying service.

### Ministry Unit Long Service Leave contributions

A monthly payment of \$143 per individual (\$1,716 p.a.) must be made to the fund in order to maintain the long service leave entitlement.

LSL contributions should be made for full-time and part-time clergy and stipendiary lay ministers. The contribution payment of \$143 per month is for those working a full-time equivalent position.

Part-time clergy and stipendiary lay ministers will normally have their contributions and accruals set at the respective pro-rata level.

Ministry units and employing agencies should note that clergy are to be paid at their usual rate of stipend plus allowances while on long service leave and this applies also to part-time clergy and stipendiary lay ministers.

LSL cannot be paid as cash in lieu of leave, except as provided for in the General Synod Canon 2010 (former Canon 1992-1997). It is unlawful for members to take LSL and continue to receive a stipend within the same Diocese during the period of leave taken.

## Insurance

Workers Compensation Insurance is provided for all paid clergy and lay stipendiary workers of the Diocese and is provided across both the jurisdictions of the ACT and NSW. Honorary Clergy are covered by Voluntary Workers Cover.

The Diocese provides two categories of personal insurance for eligible members of clergy employed within the Diocese for a minimum of 15 hours per week.

1. **Salary Continuance** – If a clergy person, who is being paid for a minimum of 15 hours per week, requires extended sick leave (up to two years) for reasons of having sustained a total or partial disability (including diagnosed illness) the Diocese (Ministry Unit) has insurance cover that provides the Ministry Unit with up to 75% of the clergy person's total stipend, plus declared allowances and Superannuation contributions, up to the age of 65.
2. **Life Cover** – is offered to all clergy who are being paid for a minimum of 15 hours per week, in the event of the death of a clergy person up until the age of 70 years while employed within the Diocese for a minimum of 15 hours per week. The benefit is paid to the insured's estate.

The clergy person and the Ministry Unit will determine the clergy person's remuneration for the period of Salary Continuance up to 100% of their normal remuneration.

In order to facilitate payment of this insurance it is essential that all absences on such leave are reported on the leave form and submitted to [ADS Payroll](#) and the Bishop's Office.

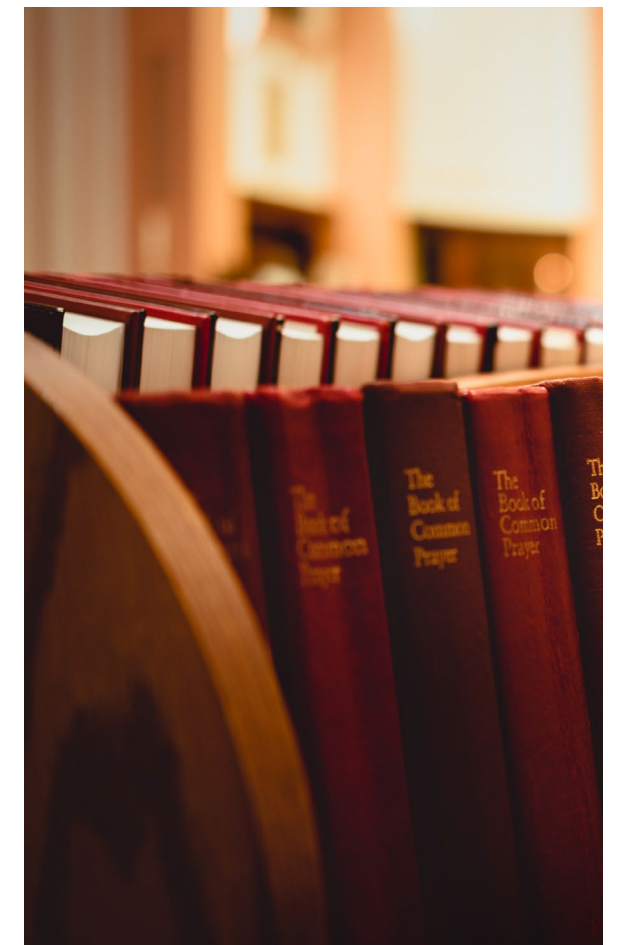
#### Notes:

The clergy person must be continuously on leave for one month prior to the commencement of Salary Continuance.

The forms cannot be submitted to the insurance company until after the first month of leave.

- + The first month of leave is not covered by Salary Continuance insurance.
- + Funds may not be forthcoming from the Insurance Company for many months.
- + ADS provides a case worker to assist the clergy person.
- + In the case of clergy aged over 65, any extended sick leave will need to be discussed with the Bishop in consultation with the Registrar and will be managed on a case by case basis.

**For details of both categories of cover, please contact [ADS HR](#) or call (02) 6245 7101.**





# Housing

Rectors and Priests-in-charge (including those working part-time) are generally expected to live in the accommodation provided by the ministry unit. Ministry units are expected to ensure that residences are maintained at the appropriate standards (please refer to the document Clergy Residence Standards).

Clergy and the Ministry Unit Council should consider the following guidelines and come to a mutual understanding at the commencement of ministry.

## Parish Council Responsibilities

- + In consultation with the relevant Archdeacon, ensure that the premises comply as far as is practicable with Diocesan standards and are in a fit condition for use as a clergy residence at the commencement of the occupancy;
- + allow the clergy member and their family to occupy the residence as a private home and place no obligation on the clergy member which would involve the parish use of any part of the rectory without his or her initiative;
- + pay all maintenance costs, rates/council charges and other outgoings on the residence;
- + complete without delay all reasonable repairs relating to the clergy member's ordinary use and occupation of the residence; and
- + give authority to the clergy member to effect emergency repairs.

## Inspections

Before an appointment is made, the parish members of the Clergy Appointments Board are responsible to provide the Bishop with a clear indication of the condition of the clergy residence to be occupied by a new appointee. The Archdeacon has the responsibility to inspect the residence to ensure that it meets acceptable standards;

- + the Ministry Unit Council and clergy will arrange an inspection of the residence to be carried out by the churchwardens on an annual basis; and
- + the Ministry Unit Council and clergy will facilitate the inspection of the residence by a diocesan representative every two years.

Further guidelines regarding [Clergy Residence Standards](#) can be found on the Diocesan website under ADS / Administration Documents / Property.

## Clergy Responsibilities

- + Ensure that the premises are used only as a residence other than for any ministry unit use agreed to by the clergy member;
- + take care of the residence and keep it in a clean condition, in particular:
- + keep the grounds and gardens tidy and free from rubbish - and the guttering and storm water downpipes free from debris; and
- + take special care of the ministry unit items within the residence including refrigerator, washing machine, carpets and curtains;
- + make no alterations or additions to the residence without the consent of the ministry unit council (please refer to the Parochial Property Ordinance for full guidelines);
- + do no decorating that involves marking, defacing or painting any part of the premises, without the consent of the parish council;
- + ensure that nothing is done that might prejudice any insurance which the ministry unit has in relation to the residence;
- + notify the ministry unit council promptly of any loss, damage or defect in the residence;
- + take all reasonable precautions to prevent the outbreak of fire in the premises; and
- + keep up and preserve in good condition the lawn and garden belonging to the residence.

# Clergy Living in Own Residence

There are particular circumstances where clergy will live in other accommodation. These fall into the following categories:

1. The Ministry unit or Diocese does not own suitable accommodation.  
If the clergy person has suitable accommodation they will be permitted to live in that accommodation and will receive a housing benefit. The housing benefit will usually be based on the rental value a house built to diocesan standards in the ministry unit. The ministry unit and clergy person will negotiate the value of the housing benefit in consultation with the Bishop and the Registrar on the basis of the particular circumstances.
2. The member of the clergy asks the ministry unit or Diocese for permission to live in their own accommodation when a rectory is available.  
If the Bishop and ministry unit agree to this request, the housing benefit will be based on two-thirds of the estimated rental value of the rectory. The housing benefit should not exceed the amount the ministry unit would have to pay if its residence was occupied nor should the amount provide a financial incentive for clergy to opt for this arrangement.

The housing benefits referred to in A) and B) above should be provided as exempt benefits and paid to third parties. Cash payments made directly to clergy are not exempt benefits and will be treated as taxable income. Housing for part-time clergy and full-time stipendiary lay ministers will not form part of remuneration generally; however housing benefits may be negotiated between parties where housing benefits may be mutually beneficial to both parties.

## Rental Property

If the parish or ministry unit does not own a Rectory or suitable property for accommodating a clergy person, the parish or ministry unit may rent a property.

When ministry units are considering a property, they should take into account family circumstances, appropriate number of bedrooms and a study, and the proximity to the church facilities.

# Clergy Relocations

The costs associated with the relocation of furniture and effects of clergy are met by the Diocese in the following cases:

- + clergy relocations between ministry units following an appointment occurring as a result of the Clergy Appointment Board process;
- + a stipendiary appointment made by the Bishop (e.g. Diocesan Archdeacon);
- + clergy entering retirement on the basis of age or invalidity; and
- + theological students proceeding to their first full-time stipendiary appointments just prior to ordination.

The following conditions apply:

- + the Diocese funds all removalist costs centrally within a capped limit which is a base of \$3,000 (based on a family 60m3 load) plus \$200 per hour for travel from upload and back to base;
- + the ministry unit to which the clergy person is moving to, is responsible for paying any removalist costs which exceed the capped limit.; and
- + there is a special circumstances provision where, at the discretion of the Bishop, the Diocese may cover removalist costs which exceed the capped limit (e.g. when clergy are moving into retirement; and those moving to rural parishes that are in need).

Clergy that meet the above criteria should obtain three (3) written removalist quotations and forward them to the ADS for the Registrar's consideration. Quotations should be emailed to [Emma Body](#). It should be noted that the personal furniture and effects of clergy in transit are insured by the Diocese.

Clergy subject to a relocation may claim a relocation allowance of 1% of a rector's stipend by writing to the Registrar. The allowance for 2024 will be \$767 and will be paid as a taxable allowance.



## Extension of Ministry

Prior to a Clergy person reaching the 'retirement' age of 67, an application can be made for an extension of ministry. An extension of ministry occurs in two (2) yearly increments up to the age of 70. Each extension is to be dealt with separately. It is not possible for a single extension of three years to occur.

For the extension of ministry to occur, there must be clear reasons why it would benefit the ministry unit to which the clergy person is currently appointed. Agreement must be sought from the following three entities:

- + the Clergy person concerned;
- + the Ministry unit; and
- + the Bishop.

To assist in the process of discerning the advisability of seeking an extension of ministry it would be in the best interest of all parties concerned for the clergy person to undertake the Facilitated Ministry Feedback (FMF) process offered by the Diocese at least two years prior to seeking an extension.

As part of the process of applying for an extension of ministry, a report must be provided to the Bishop. To aid in the decision-making, an evaluative tool has been developed which is to be used about six months prior to the proposed extension of ministry.

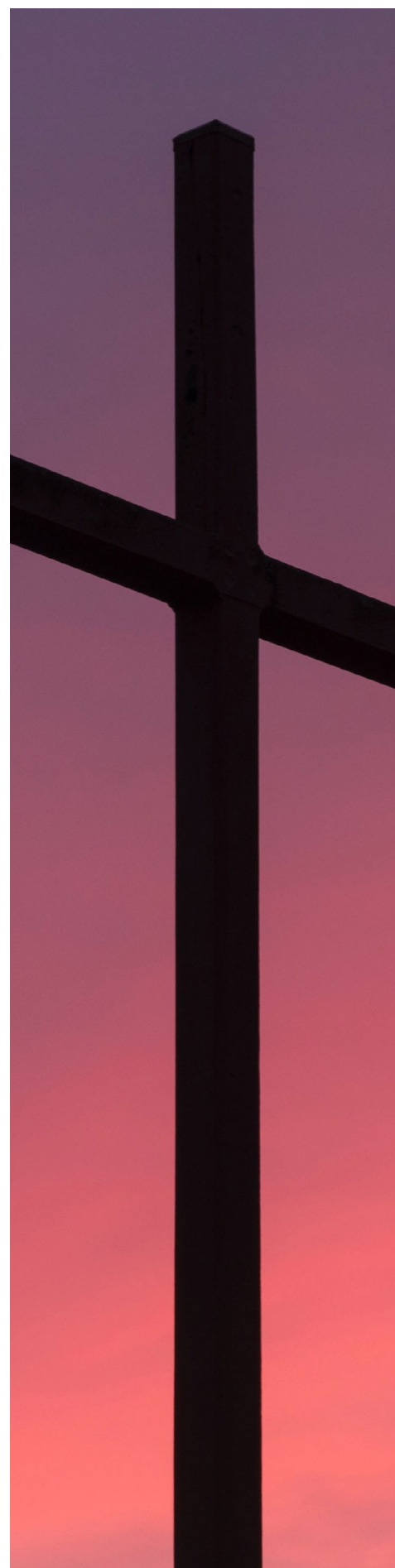
The evaluative sections of this report are to be undertaken by:

- + the clergy person;
- + the wardens of the major centre (or their equivalent) of the ministry unit;
- + members of the clergy appointment board (if any) of the ministry unit; and
- + the presiding member of the ministry unit council.

N.B. The wardens will have a fuller role in the process of discernment including a discussion with the Bishop.

The report is to be forwarded directly to the Diocesan Bishop.

To obtain the evaluative tool, please contact the Bishop's Office on (02) 6232 3612.



## Church Employees

### Employees

All other church workers, who are not licenced stipendiary workers, are deemed as employees and their employment is subject to the Fair Work Act 2009. They will also be subject to an award which covers their specific type of employment.

A modern award is a document which sets out the minimum terms and conditions of employment on top of the National Employment Standards (NES). Modern awards came into effect on 1 January 2010. Modern awards provide entitlements such as pay hours of work rosters breaks allowances penalty rates overtime.<sup>1</sup>

Throughout the Diocese, churches employ several staff in various roles. The two most common awards used to classify the work of employees in parishes are:

- + [Clerks Private Sector Award \[MA000002\]](#)
- + [Miscellaneous Award \[MA000104\]](#)

If working on weekends, or outside ordinary hours of work (7am – 7pm), the employee may be subject to penalty or overtime rates, and these should be taken into account when parishes set yearly budgets.

When engaging new employees, parishes councils (or delegates) must contact [ADS HR](#) or call (02) 6245 7101 to ensure employment arrangements are in line with industrial legislation.

### Stipendiary Workers

Stipendiary workers are church workers who have received a licence from the Diocesan Bishop. Usually these workers are Rectors, priests or lay stipendiary workers. Workers who are engaged in the capacity are not employees governed by the Fair Work Act 2009. Conditions and stipends are set each year by Bishop-in-Council and published in the yearly Administrative Circular. Stipendiary workers, performing pastoral duties are categorised as "Religious Practitioners" under the Australian Taxation Office regulations and are not subject Fringe Benefits Tax.



<sup>1</sup> [www.fairwork.gov.au/sites/default/files/migration/723/Modern-awards.pdf](http://www.fairwork.gov.au/sites/default/files/migration/723/Modern-awards.pdf)

# ATTACHMENT A

## Agreement on Conditions of Service

Note: This is a sample only, please visit the Diocesan Website or use [this link](#) below to complete the form electronically. If you require a hardcopy, please contact [ADS Payroll](#).

Name \_\_\_\_\_

Parish \_\_\_\_\_

Date of Ordination \_\_\_\_\_

### Extent of Ministry

The ministry of \_\_\_\_\_ includes not only activities directed to the Ministry Unit and its well-being, but also ministry on behalf of the Diocese and the community.

### Leave

#### General Provisions

The leave provisions as outlined in the Administrative Circular will apply: ☐ Yes ☐ No

If 'no' please outline agreed leave provisions:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### Leave Transfer Agreement

A balance of hours \_\_\_\_\_ outstanding annual leave entitlements will be transferred from \_\_\_\_\_ parish/ministry unit

to

\_\_\_\_\_ parish/ministry unit.

#### Long Service Leave

The appointee will / will not be enrolled as a member of LSL fund.

### Remuneration & Allowances

#### Stipend

The Ministry Unit has agreed to pay \_\_\_\_\_% of the clergy / SLM stipend.

#### Housing Allowance

☐ The appointee has full use of the Rectory or Church House as a personal residence.

OR

☐ Will be paid a housing benefit of \$ \_\_\_\_\_ per annum

#### Conferences

Attendance at Diocesan Clergy Conferences and Synod are to be paid by the Ministry Unit.

#### Expenses

Utilities expenses connected with the Rectory or Church House shall be handled as follows:

+ Energy and utilities \_\_\_\_\_

+ Care and maintenance \_\_\_\_\_

Office expenses shall be handled as follows:

+ Telephone (landline and/or mobile) \_\_\_\_\_

+ Internet \_\_\_\_\_

+ Computing \_\_\_\_\_

+ Postage \_\_\_\_\_

+ Photocopying/printing \_\_\_\_\_

#### Travel Allowance

Travel costs are to be reimbursed/handled using the following method:

☐ Fully maintained vehicle (owned by the Ministry Unit or leased)

OR

☐ Travel allowance and cents/km (agreed km/yr: \_\_\_\_\_ )

OR

☐ Casual travel reimbursement cents/km.

#### Ministry Allowance

An annual Ministry Allowance to be paid at \_\_\_\_\_% of the stipend will be paid fortnightly, into the account \_\_\_\_\_.

Signed: \_\_\_\_\_

Minister

Presiding Member/Warden/Treasurer

Date: \_\_\_\_\_

# ATTACHMENT B

## Guidelines for the Remuneration of Clergy & Stipendiary Lay Ministers

### 1. Introduction

These guidelines apply to Clergy and Stipendiary Lay Ministers in the Anglican Diocese of Canberra and Goulburn. The guidelines have been updated to incorporate the principles contained in the guidelines produced by the National Anglican Resources Unit in 2003 and have been endorsed by Bishop-in-Council in December 2007.

Remuneration and benefits are only available under this category for workers who are licenced by the Bishop of the Diocese.

### 2. Terminology

2.1 For the purposes of these guidelines:

*Minister* means –

- a. a priest (clergy) licensed by the bishop of the diocese as the minister-in-charge (by whatever name called) of a parish who performs pastoral or other duties or activities that directly relate to the practice, study, teaching or propagation of religious beliefs; and
- b. a deacon or priest licensed by the bishop of the diocese as an assistant (by whatever name called) to the minister-in-charge of the parish to carry out pastoral or other duties or activities that directly relate to the practice, study, teaching or propagation of religious beliefs.

*Religious practitioner* means a minister or a lay minister.

*Lay Minister* means –

a Lay religious practitioners who are licensed or authorised by the bishop of the diocese to carry out in a parish pastoral or other duties or activities that directly relate to the practice, study, teaching or propagation of religious beliefs.

Pastoral or related duties means, in general, duties associated with the spiritual care of the members of the congregation of a religious body and includes –

- a. communicating of religious beliefs;
- b. teaching and counselling adherents and members of the surrounding community;
- c. providing adherents and members of the surrounding community with spiritual guidance and support;
- d. attendance at an in-service training seminar by a person or persons conducting the seminar, provided the seminar is of a spiritual nature; and
- e. meeting with and visiting adherents, the sick, the poor, or persons otherwise in need of emotional and spiritual support.

2.2 The definitions in clause 2.1 reflect that these guidelines apply to the remuneration of parish clergy and lay ministers only. Nothing in these guidelines is intended to limit the meaning of terms used in tax legislation, particularly in other contexts. The Diocese also regards its Bishop, Assistant Bishops and Chaplains (among others) as being 'religious practitioners' for the purposes of the tax legislation.

2.3 In these guidelines –

**ABN** = Australian Business Number

**ATO** = the Australian Tax Office

**FBT** = Fringe Benefits Tax

**GST** = Goods and Services Tax

**PAYG** = Pay As You Go Tax

### 3. Taxation Treatment of Religious Practitioners – Overview

New legislation dealing with the taxation treatment of religious practitioners was introduced in 2019 ([TR 2019/3](#)). These amendments ensure that religious practitioners who are not employees at common law will be treated in the same way as employees for income tax purposes. Remuneration received by a religious practitioner from a religious institution will be treated as follows:

- 3.1 Payments to a religious practitioner for activities done in the pursuit of a vocation as a religious practitioner and as a member of a religious institution will be subject to PAYG withholding.
- 3.2 A religious institution making a payment to a religious practitioner for the performance of such activities is required to make PAYG withholding deductions and will be required to issue a PAYG payment summary to the religious practitioner at the end of the tax year. This will only apply if the paying entity makes the payment in the course or furtherance of an enterprise. See section 10 for special PAYG withholding rules that apply to certain payments.
- 3.3 Under the new ABN and GST laws all activities performed by a religious practitioner as a member of a religious institution will be taken to be the activities of the religious institution. As a result the religious practitioner will not be eligible to register for GST or an ABN for these activities. Religious practitioners may be entitled to an ABN for other activities if they satisfy the criteria for recognition as an enterprise.

3.4 Fringe benefits provided by the relevant religious institution to its minister or employed lay minister predominantly in respect of pastoral or related duties are exempt from FBT.

### 4. Elements of remuneration

- 4.1 The remuneration paid or provided to a religious practitioner for their pastoral or related duties usually consists of one or more of the following elements:
  - a. the payment of a stipend or salary,
  - b. the use of a fully maintained motor vehicle, or the provision of a travelling allowance in lieu,
  - c. the provision of housing, or the provision of a housing benefits in lieu,
  - d. the payment of utilities such as telephone, internet, water, electricity and gas.
  - e. other benefits such as the making of contributions to a superannuation fund, and the provision of annual leave, personal leave, long service leave and parental leave.
- 4.2 The remainder of these guidelines deal with the elements of the remuneration package and other job related payments of a religious practitioner referred to in paragraph 4.1.
- 4.3 The following information is NOT financial advice. Clergy should refer to their financial advisor for personal advice.

### 5. Stipend

#### Payment of a stipend

- 5.1 A minister should be paid the cash stipend as per Diocesan Guidelines and outlined in the Administrative Circular document.
- 5.2 Licensed Stipendiary Lay ministers should be paid the minimum cash stipend as determined by Diocesan Guidelines and outlined in the Administrative Circular document.



## Tax treatment of stipend

- 5.3 Stipend or salary paid to a religious practitioner is assessable income and PAYG deductions are to be deducted and remitted to the ATO in accordance with the requirements of the tax legislation.

## What are stipend salary sacrifice arrangements?

- 5.4 A stipend salary sacrifice arrangement is one where a religious practitioner and their parish/diocese agree that the religious practitioner will forego the payment of a portion of their cash stipend. In return, the parish or diocesan payroll will make payments to third parties on behalf of the religious practitioner or will provide other non-cash benefits. If it is agreed that the value of the payments made, or the value of the benefits provided, equals the amount of the cash stipend foregone (or “sacrificed”), the salary sacrifice arrangements do not add to the overall cost to the parish of remunerating the religious practitioner.
- 5.5 Stipend salary sacrifice arrangements benefit the religious practitioner because they have the effect of increasing his/her “take home pay”. This occurs because of the different tax rules which apply to the payment of a stipend and the provision of non-cash benefits. Payments of stipend are liable to tax, and the party paying the stipend must deduct and remit tax to the Tax Office at the appropriate marginal rate of tax. However, under current tax legislation, the value of non-cash benefits provided to a religious practitioner is exempt from tax. Therefore, if non cash benefits are provided in lieu of stipend, the religious practitioner receives an increase in their “take home pay” of an amount equal to the additional tax which would have been paid had part of the stipend not been foregone or sacrificed. (It is important to note that while non-cash benefits made to religious practitioners

are exempt from tax and payment summary reporting, social security legislation takes the value of many exempt benefits into account when assessing eligibility for various social security payments.)

## Limits on stipend salary sacrifice arrangements

- 5.6 Currently, the tax legislation does not limit the amount of the stipend which can be sacrificed under stipend sacrifice arrangements. It is important however that the Church observes reasonable limits on the use of those arrangements. Bishop-in-Council has determined that a religious practitioner may sacrifice up to 30% of their cash stipend in addition to exempt benefits such as housing, provision of a motor vehicle or personal superannuation contributions.
- 5.7 Currently, the tax legislation does not limit the types of expenses which can be paid to third parties on behalf of religious practitioners. It is important however, that the Church observes reasonable limits on the level of benefits available to Clergy as provided in the 30% limit set by the Diocese. The following types of benefits are commonly paid to third parties under salary sacrifice arrangements:-
- + holiday home payments
  - + non work based travel and entertainment costs
  - + personal insurance premiums
  - + private health fund contributions
  - + retirement home payments
  - + loan repayments
  - + credit card payments
  - + school fees and child care costs for dependent children
  - + travelling and accommodation benefits to the extent they are not provided in lieu of an allowance (see section 6).

## Guidelines for implementing stipend salary sacrifice arrangements

- 5.8 The Bishop-in-Council has determined that the following guidelines should be followed when implementing stipend salary sacrifice arrangements in the Diocese. *Religious Practitioners are also encouraged to seek independent financial advice before entering into stipend sacrifice arrangements.*
- a. The religious practitioner and the parish council must agree in advance about the amount of cash stipend to be sacrificed and the type of benefits that will be provided. These details must then be advised in writing to the Parish Treasurer. If the Religious Practitioner is paid via ADS Central Payroll; the Parish Treasurer must advise the Registrar in writing of the arrangements. Further guidance on administrative requirements for salary sacrifice arrangements can be sought from the Registrar or ADS Payroll.
  - b. The amount sacrificed should be retained by the parish and be posted to a separate account in its books of account. For the purposes of these guidelines, that account is called a “stipend sacrifice account”. A separate bank account for stipend sacrifice is not necessary however it may help to simplify the administration process.
  - c. The religious practitioner must not be able to operate the stipend sacrifice account by themselves.
  - d. The stipend sacrifice account should be used to provide exempt benefits to religious practitioners. These payments should be made:
    - i. directly to a third-party; or
    - i. to the religious practitioner provided the payment is a reimbursement for expenditure on exempt benefits, which they have already incurred themselves.

- e. If a religious practitioner is paid an amount in cash other than to reimburse for an expense that he or she has incurred, the payment will be treated as a payment of stipend and PAYG deduction must be made.
  - f. Particularly for audit purposes, parish treasurers need to collect and retain adequate information about all expenses paid from a stipend sacrifice account. The payment of non-cash benefits must also be clearly recognisable in the parish books.
  - g. The stipend salary sacrifice arrangement should be reviewed annually.
- 5.9 A religious practitioner is not entitled to claim a personal tax deduction for an expense that is paid from a stipend sacrifice account.

## 6. Motor vehicles and travelling

- 6.1 A religious practitioner should be provided with the use of a parish owned and maintained motor vehicle to perform their duties or be paid a travelling allowance in accordance with diocesan guidelines and outlined in the Administrative Circular document.

### Use of a parish owned and maintained motor vehicle

- 6.2 The provision of the use of a parish owned and maintained motor vehicle is an exempt benefit and therefore is not subject to tax under current tax legislation.
- 6.3 If a parish owned motor vehicle is provided, it is common for a car replacement fund to be created in the parish's accounts to which periodic payments are made to build a balance to enable a new parish owned vehicle to be acquired in due course. Since the account is owned by the parish, payments into the account do not give rise to tax obligations. However, if a religious practitioner were to be

paid in cash an amount from a car replacement account, the amount would generally be taxable income in their hands.

*Note: It is recommended that parishes investigate the lease of an ADS Fleet vehicle that eliminates the need for a capital outlay by the parish.*

#### **Motor vehicle owned by the religious practitioner**

- 6.4 If a religious practitioner is not provided with a parish owned and maintained motor vehicle to perform their duties; they should be paid a travelling allowance or benefits in accordance with diocesan guidelines.
- 6.5 Payment of a cash travel allowance is taxable income in the hands of the religious practitioner and PAYG deductions from those payments are required to be made unless salary sacrificed in accordance with this circular. However, the religious practitioner may be able to claim deductions for travelling expenses they incur, in accordance with the tax legislation.
- 6.6 Alternatively, the religious practitioner and the parish may agree that in lieu of a travel allowance, the parish will provide travel benefits of an amount up to the value of the travelling allowance that would otherwise have been paid. If travel benefits are provided in lieu of an allowance these are exempt benefits and not subject to tax under current tax legislation.

The following guidelines are suggested for the provision of travel benefits –

- a. The parish should make direct payments to a third party or reimburse the religious practitioner for permitted expenses.
- b. Any amounts paid in cash to the religious practitioner other than to reimburse for the expenses which they have actually incurred, are treated in the same way as stipend and subject to PAYG tax.

- c. Payments made by the parish must be fully and properly documented.

- 6.7 A religious practitioner is not normally entitled to claim a personal tax deduction for an expense that is paid by a parish. However personal tax deductions may be claimed for depreciation in relation to assets used in the performance of ministry related duties.
- 6.8 Any travel benefits above the value of the travelling allowance which would otherwise have been paid would generally be regarded as being provided in lieu of stipend, and should be paid from a stipend sacrifice account (see 5.5 to 5.9).

### **7. Housing and accommodation**

- 7.1 A religious practitioner should be provided with the use of a residence or be paid a housing allowance or benefits in lieu as determined under Diocesan guidelines.
- 7.2 In most cases the parish will pay for home utilities of the religious practitioner such as gas, electricity, telephone, water, internet bills. Alternatively the parish may reimburse the religious practitioner for the cost of these utilities. The payment of such bills should be treated as exempt benefits and are therefore not subject to tax under current tax legislation.

#### **Provision of a residence**

- 7.3 The provision of a residence to a religious practitioner is an exempt benefit and not subject to tax under current tax legislation.

#### **Housing allowances**

- 7.4 Payment of a cash housing allowance is taxable income in the hands of the religious practitioner and PAYG deductions are required to be made from this payment unless the payment is salary sacrificed in accordance with the Administrative Circular.

- 7.5 As an alternative to the payment of a housing allowance; a religious practitioner and the parish agree that the parish will provide accommodation benefits to the religious practitioner of an amount up to the value of the accommodation allowance that would otherwise have been paid. If accommodation benefits are provided in lieu of an allowance, these are exempt benefits and will not be subject to tax under current tax legislation. The following guidelines are suggested for the provision of accommodation benefits –

- a. The parish should make direct payments to a third-party (without a redraw facility) or reimburse the religious practitioner for permitted expenses.
- b. Any amounts paid in cash to the religious practitioner other than to reimburse for the expenses which they have actually incurred, are treated for tax purposes in the same way as stipend. Religious practitioners must not draw cash from salary sacrificed funds; drawing cash in this way would result in a tax being payable.
- c. Payments made by the parish must be fully and properly documented.

- 7.5 Any housing benefits above the value of the accommodation allowance which would otherwise have been paid would generally be regarded as being provided in lieu of stipend and should be paid from a stipend sacrifice account (see 5.5 to 5.9).

### **8. Ministerial Expense Accounts**

- 8.1 Ministerial expense accounts are accounts which are used by a minister to pay for ministry related expenses. As these expenses are necessary for the performance of ministry they should not be treated as remuneration of the religious practitioner and should therefore be separated from salary sacrifice payments. These expenses should not be charged to stipend or salary sacrifice accounts.

- 8.2 The following guidelines are suggested for the administration of ministerial expense accounts:

- a. The religious practitioners and parish should agree in writing about the types of expenses to be paid from the ministerial expense account and the periodic limits (e.g. monthly limits) on such expenditure.
- b. The ministerial expense account should only be used for ministry related expenses.
- c. If a corporate credit card is used in conjunction with a ministerial expense account, the following guidelines are suggested –
  - i. The card should be issued in the name of the Anglican Church, but also have the name of the religious practitioner assigned to the card embossed on it. The card would be for their exclusive use, with usage restricted to parish expenses.
  - ii. The service provider would charge the total expenses on all cards for religious practitioners in a parish to a parish bank account.
  - iii. Monthly statements would be issued direct to the parish, not the religious practitioner, as the expenditure is expenditure of the parish. Each religious practitioner holding a card should supply the purchase vouchers to the parish each month, with an explanation of the expenses incurred if insufficient information is recorded on the voucher.

### **9. Other benefits**

- 9.1 Other benefits to which a religious practitioner will generally be entitled are as follows:
  - a. Superannuation - A minister (including stipendiary lay ministers) will be entitled to



- have contributions made to a superannuation fund in accordance with diocesan policy.
- b. Annual leave – Each minister (including stipendiary lay ministers) is entitled to annual leave in accordance with the relevant rules applying in the diocese.
  - c. Long Service Leave – Ministers are entitled to long service leave in accordance with the terms of the General Synod Long Service Leave Canon.
  - d. Parental leave - A minister (including stipendiary lay ministers) will be entitled to parental leave in accordance with diocesan policy.
  - e. Removal expenses – The payment of removal expenses for a religious practitioner are paid as per the diocesan policy.

#### 10. Special PAYG withholding rules

##### Payments for locums / relieving services

- 10.1 A religious institution is not required to withhold tax on payments made to a religious practitioner for locum or relieving services performed for a period of not greater than (2) days in a quarter. The payer will still be required to prepare an individual statement for the religious practitioner and include in its annual reporting.

Where a particular parish is concerned that they are unable to meet their obligation to provide payment summaries and report to the ATO they can make a written application requesting an exemption. The parish must clearly describe their circumstances and reasons why they are unable to meet their obligation under PAYG withholding legislation. Each request will be considered on its own merit.

#### Travel Allowances

- 10.2 A payer (e.g. parish) will not be required to withhold tax on the first 5,000kms of travel allowance it pays annually to each payee (e.g. religious practitioner).  
The payments must be made on a per kilometre basis and the rate paid should be no more than the rates prescribed by the ATO. The payer will be required to include the allowances on the individual's payment summary and include in its annual reporting.

#### Other Allowances

- 10.3 A payer (e.g. parish) will not be required to withhold tax on other allowances paid, provided the payee is able to match with tax deductions that are at least equal to the value of the allowance. The payee must be able to substantiate the tax deductions claimed and the amount and nature of the allowance must be shown separately in the accounting records of the parish. The payer will be required to include the allowance on the individual's payment summary and include in its annual reporting.

#### Senior Australians Tax Offset

- 10.4 Religious Practitioners over the pension age may be eligible for the Senior Australians Tax Offset. Provided the tax offset is not claimed elsewhere, they would claim the tax offset from one payer when they fill in a new Withholding declaration and the parish or Diocese should then use the special tax table for senior Australians.

An individual can only claim the tax offset through one payer (e.g. parish), however the individual (e.g. religious practitioner) can make an application to the ATO enabling them to claim the tax offset through a number of payers. If they choose to do this option, the individual (e.g. religious practitioner) must lodge an application for variation of amounts to be withheld under PAYG Withholding with the ATO. It is up to the religious practitioner to advise their payers to claim the approved variation.

# ATTACHMENT C

## Leave Form

**Note: This is a sample only. please visit the Diocesan Website or use [this link](#) below to complete the form electronically. If you require a hardcopy, please contact [ADS Payroll](#).**

Name \_\_\_\_\_

Parish / Agency \_\_\_\_\_

#### Leave Type

- |   |  |
|---|--|
| <input type="checkbox"/> Other (Sick Leave)             | Medical Certificate <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Other (Carers Leave)           | Medical Certificate <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Compassionate Leave            |  |
| <input type="checkbox"/> Long Service Leave             |  |
| <input type="checkbox"/> Annual Leave                   |  |
| <input type="checkbox"/> Study Leave                    |  |
| <input type="checkbox"/> Maternity Leave/Parental Leave |  |
| <input type="checkbox"/> Leave Without Pay              |  |

#### Reason / Details of Leave

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### Period of Absence

#### Total Number of Hours

From \_\_\_\_\_ to \_\_\_\_\_

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

#### TO BE COMPLETED BY AUTHORISED PERSONS ONLY

Authorised by: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# ATTACHMENT D

## Application for Study Leave Form

**Note:** This is a sample only, please visit the Diocesan Website or use [this link](#) below to complete the form electronically. If you require a hardcopy, please contact [ADS Payroll](#).

*Note: You must apply at least one (1) month before intended study leave.*

Name \_\_\_\_\_

Ministry Unit / Parish \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Proposed Area of Study \_\_\_\_\_

Proposed Dates of Study \_\_\_\_\_

**HOW WILL THIS STUDY**

Enhance the vision of your Ministry Unit/Parish?

\_\_\_\_\_

Benefit the Diocese?

\_\_\_\_\_

Enhance your ability to minister in new contexts?

\_\_\_\_\_

Enhance your development as an ordained person?

\_\_\_\_\_

Equip the saints for the work of ministry?

\_\_\_\_\_

Have you discussed this proposed study with the Wardens or equivalent? Yes ☐ No ☐

Do the Wardens or equivalent support this leave? Yes ☐ No ☐

How will ministry be sustained/undertaken in your absence?

\_\_\_\_\_

**RETURN TO:**  
**THE BISHOP'S OFFICE –**  
**ATTENTION: DIRECTOR OF MINISTRY TRAINING & DEVELOPMENT**

# ATTACHMENT E

## Long Service Leave Fund Information

The Long Service Leave (LSL) Fund was created by Canon of the General Synod of the Anglican Church of Australia in 1966. It formerly operated under Long Service Leave Canon, 1992-1995. All Dioceses of the Australian Church have accepted the provisions of the Canon. Since 1 January 2015 it has operated under General Synod Long Service Leave Canon 2010. This Bill increased the entitlement from 1 week long service leave for each year of eligible service accrued to 1.3 weeks long service leave entitlement for each year of eligible service.

In 2017, following extensive consultation, the Long Service Leave Fund Board endorsed a Bill for the Long Service Leave (Revision of Entitlement) Canon 2017, to revert to 1 week's leave for each year of eligible service. This was presented to, and passed at, the Seventeenth Session of General Synod and has been effective since 1 January 2018.

The entitlement of 1.3 weeks LSL for 1 years' service accrued will remain for the period of 1 January 2015 – 31 December 2017.

*Note: This advice explains the main features of the Long Service Leave Fund. It is not intended as a substitute for the Canon which is the legal document covering the Fund. In the event of any conflict between the contents of this advice and the provisions of the Canon, the latter will prevail.*

### Notional Stipend

This is the rate fixed by the LSL Board annually as the stipend payable by the Fund to the diocese, or participating organisation for the period of leave.

In 2024, the notional stipend is \$84,138 p.a. or \$1,716 per week (inclusive of superannuation and allowances).

### Entitlement

#### Leave

- † Long Service Leave entitlements for members will vary depending on start date and length of service.
- † Quarterly balances are available by contacting ADS Payroll.
- † When a participant of the Fund who completes not less than 5 years qualifying service resigns or retires, the participant is to be paid one week for each year of service completed, together with a proportionate payment for any incomplete year of qualifying service. This payment is not to include the sabbatical allowance.

### Sabbatical Allowance (aka Supplementary Allowance)

Where actual leave is taken, a supplementary allowance is paid by the Board at a rate fixed by the Standing Committee of General Synod. In 2024, the Sabbatical Allowance will remain at 80% of the Notional Stipend for each week of long service leave (\$1,290.88).

A member of the clergy who terminates ministry for any reason after a period of qualifying service over 10 years is eligible for a pro-rata payment from the Fund based on the period of qualifying service not already used. There is no entitlement when less than 10 years qualifying service has been worked for the Australian Church.

A Quick Reference Table is included on the following page, showing the value of leave and the sabbatical allowance. These amounts are, of course, taxable.

## ANGLICAN LONG SERVICE LEAVE FUND

### Quick Reference Table

Benefit Payments from 1<sup>st</sup> January 2024

Weeks	Leave	Sabbatical Allowance	Total
1	\$ 1,618.04	\$ 1,290.88	\$ 2,908.92
2	\$ 3,236.08	\$ 2,581.77	\$ 5,817.85
3	\$ 4,854.12	\$ 3,872.65	\$ 8,726.77
4	\$ 6,472.15	\$ 5,163.54	\$11,635.69
5	\$ 8,090.19	\$ 6,454.42	\$14,544.61
6	\$ 9,708.23	\$ 7,745.31	\$17,453.54
7	\$11,326.27	\$ 9,036.19	\$20,362.46
8	\$12,944.31	\$10,327.08	\$23,271.39
9	\$14,562.35	\$11,617.96	\$26,180.31
10	\$16,180.38	\$12,908.84	\$29,089.22
11	\$17,798.42	\$14,199.73	\$31,998.15
12	\$19,416.46	\$15,490.61	\$34,907.07
13	\$21,034.50	\$16,781.50	\$37,816.00
14	\$22,652.54	\$18,072.38	\$40,724.92
15	\$24,270.58	\$19,363.27	\$43,633.85
16	\$25,888.62	\$20,654.15	\$46,542.77
17	\$27,506.65	\$21,945.03	\$49,451.68
18	\$29,124.69	\$23,235.92	\$52,360.61
19	\$30,742.73	\$24,526.80	\$55,269.53
20	\$32,360.77	\$25,817.69	\$58,178.46

**2024 NOTIONAL STIPEND - \$84,138**

**2024 ANNUAL CONTRIBUTIONS - \$1,716**

## Canberra & Goulburn Diocese Clergy continue to receive their actual stipend whilst on Long Service Leave.

### Qualifying Service

Qualifying Service is:

- + Service up to a maximum of fifteen years prior to 1 January 1969.
- + All service after 1 January 1969 for which a contribution has been paid to the Fund by a Diocese or participating organisation.

Whilst service covered by any other long service leave scheme cannot be taken into account, there is provision allowing clergy to buy back periods of qualifying service (e.g. for a period whilst on study leave).

### Actual Leave

Leave should be taken as soon as practical after clergy become eligible. Leave can be arranged in:

- + one continuous period;
- + where the amount of the leave exceeds 5 weeks but does not exceed 10 weeks, in 2 separate periods; or
- + where the amount of the leave exceeds 10 weeks, in 2 or 3 separate periods.

Long Service Leave includes public holidays, but excludes annual holidays. It is not a form of superannuation, it is not to be confused with sabbatical or study leave, and payments should not be made in lieu of leave except as stated in the Canon.

### Participating Organisation

There is provision within the Canon for an organisation employing clergy to become a 'participating organisation' and thereafter deal directly with the Fund, rather than through a diocese.

### Payment in Lieu on Death

If the qualifying service of a participant terminates by reason of the participant's death, then an amount for each completed year of service is to be paid, one week for each year qualifying service before the Commencement Date and 1 week for each year after the Commencement Date, together with a pro-rata payment for any incomplete year of service rendered. This payment is not to include the sabbatical allowance.

### Payment in Lieu on Resignation or Retirement

When a participant of the Fund who completes not less than 5 years qualifying service resigns or retires, the participant is to be paid one week for each year of service completed before the Commencement Date, and 1 week for each year of service completed after the Commencement Date, together with a proportionate payment for any incomplete year of qualifying service. This payment is not to include the sabbatical allowance.

### Continuous Service

It is not necessary for clergy to have continuous qualifying service. For example:

Prior to 1 January 1969	<b>4 years</b>
1 January 1969 - 1 January 1982	<b>13 years</b>
1 January 1982 - 1 January 1988	<b>no contributions received</b>
1 January 1988 - 30 March 1993	<b>5.25 years</b>
<b>22.25 years</b>	

In this instance the member of clergy would be entitled to take up to 20 weeks long service leave.

## Contributions

Contributions are set by the Board in consultation with the Actuary and are currently \$138 per month. Contributions for clergy are payable by the parish responsible for the stipend, (through their diocese) or by a participating organisation.

## Preparing to take LSL

It is very important to note that each qualifying person's requirements and terms for LSL may be different. If contemplating LSL please:

### † **6 months out**

Request permission to take LSL from the Diocesan Bishop, giving proposed dates for this leave. The Bishop's Office will consult with ADS Payroll if help is needed liaising with the LSL Fund to ensure that you have the correct information regarding your stipend and Sabbatical Allowance, and the number of weeks available for your leave.

### † **3-6 months out**

Submit formal request to take LSL to the Bishop's Office using the Application for Leave Form ([Attachment C](#)).

## Administration

The Board is responsible for the conduct of the Canon and has delegated its day-to-day administration to the office of the Australian Clergy Provident Fund. Audited Financial Statements are prepared annually for a financial year ending December 31.

The Board reports to the Standing Committee of General Synod and is required to send copies of the Fund's Financial Statements to the Bishop and Registrar of every participating diocese and to every participating organisation.



# Parish Administration Information

## Bishop's Office

Detailed information regarding the following can be found on the [Diocesan website](#) via the links provided or by contacting the Bishop's Office on (02) 6232 3612:

### Clergy Licensing

<https://anglicancg.org.au/ads/bishops-office/discipleship-ministry-licensing/>

### Faculties

<https://anglicancg.org.au/ads/bishops-office/ministry-resources-and-publications/>

### Ministry Resources and Publications

<https://anglicancg.org.au/ads/bishops-office/ministry-resources-and-publications/>

### Ministry Appointments and Inductions/Commissioning

<https://anglicancg.org.au/ads/bishops-office/ministry-appointments-and-inductions-commissioning>

### Collections at Confirmation and Induction Services

It is normal practice for the loose collections at these services to be set aside for clergy training.

Clergy are requested to announce this at these services and ensure that the funds are forwarded to St Mark's National Theological Centre, 15 Blackall Street, Barton ACT 2600, as soon as possible after the service.



## Safe Ministry Helpline

**1800 070 511.**

## Safe Ministry Unit

Our Diocese is committed to holistic Safe Church Ministry. This means: we commit to our pastoral, duty of care, legal and insurance obligations; with the goal that all ministries are spiritually, emotionally and physically safe; based on the premise that Diocesan parishes and ministries should be person-valuing and respectful places free from abuse and harm, for ministry to God's glory.

Throughout 2024, in addition to fulfilling various administrative responsibilities, the Safe Ministry Unit (SMU) will continue to:

### Provide Safe Ministry Training to Parishes

<https://anglicancg.org.au/safe-ministries/safe-ministry-unit/safe-ministry-training/>

### Support Parishes to Implement Diocesan Policies and Protocols

<https://anglicancg.org.au/safe-ministries/safe-ministry-unit/policies-and-protocols/>

### Provide Safe Ministry and Church Health Resources to Clergy and Church Leaders

<https://anglicancg.org.au/safe-ministries/safe-ministry-unit/forms-and-resources-for-ministry-units/>

Those who need to complete safe ministry training include:

- + all clergy - licensed and those holding an Authority to Officiate (ATO);
- + all volunteers and paid staff in ministry to children, young people and vulnerable adults; and
- + all parish councillors and wardens.

You will need to contact the Professional Standards Director, Reverend Peter Barnett, for all enquiries related to:

- + making complaints against church workers;
- + reporting concerns of harm;
- + managing persons of concern in parishes; and
- + responding to those who have been harmed by leaders in the church.

## Risk & Compliance

The Risk & Compliance directorate is available to help you fulfill your requirements for compliance and respond to any risks or incidents. An advisory service on risk management for ministry units is also available. Resources are available from the [Diocesan website](#).

These include:

### Certificates of Currency for Insurance

<http://anglicancg.org.au/ads/administration-documents> - under Insurance

### Incident Reporting

<https://www.isopro.info/Anglicare/Public/PAP.aspx?fmid=28>

### Hazard Reporting

<https://www.isopro.info/Anglicare/Public/PAP.aspx?fmid=27>

### WHS Risk Register

<https://anglicancg.org.au/ads/risk-and-compliance/safety/>

Any incident  
that occurs  
on Diocesan  
property should  
be reported!

## Finance

### Bequests/Trusts

In line with Property Trust policy, all bequests or Trust funds received by a Ministry Unit must be lodged with the Property Trust and managed through the Trust system. When the balance falls below \$1,000 the remaining funds will be forwarded to the beneficiary to be used in accordance with the terms of the Trust/Bequest.

For further advice and assistance please contact the Property Trust Accountant, [Edita Pineda](#).

### Trust Allocations

Requests for allocations of funds from the Trust should be made using the form available from the [Diocesan website](#) under *Finance / Trust*.

Please ensure supporting documentation is attached (e.g. quotes, invoices, parish council resolutions etc.) GST should not be included in amount requested.

Requests can be lodged by post, GPO Box 1981, Canberra ACT 2601, or emailed to [Emma Body](#).

### Australian Charities & Not-for-Profit Commission (ACNC)

The Diocese does a bulk lodgement to the ACNC on behalf of Ministry units. Further information regarding the ACNC is available on the [Diocesan website](#) under *Finance*.

If you have any queries in relation to ACNC Registration please contact [Paul Brand](#) (ADS CFO).

## Property

The following overview is provided to assist parishes/ministry units navigate the various procedures related to property sale and leasing.

### Sale of Property

1. Refer to the [Sale Ordinance Procedure \(PR001\)](#) and the [Property Sale Procedure \(PR005\)](#) available via the [Diocesan website](#) under *ADS / Administration Documents / Property*.
2. Consult with Regional Archdeacon.
3. Liaise with the ADS Asset Management Director, [Mark Trainor](#) for further advice and assistance as required.
4. Complete the [Ordinance Initiation Form \(PR002\)](#) to have a Sale Ordinance drafted. The Parish will need to also provide a detailed proposal including any relevant Parish Council resolutions etc. (the Bishop-in-Council coversheet can be used as a template).
5. Forward documentation to the Registrar at GPO Box 1981, Canberra ACT 2601, or email to [Emma Body](#).
6. The Registrar will:
  - i. liaise with the Chancellor to draft the Sale Ordinance; and
  - ii. issue the [Church Notice \(PR003\)](#). This needs to be displayed for 4 weeks.
7. Following this, the Regional Archdeacon will need to complete the [Archdeacon's Report \(PR004\)](#).
8. Subject to completion of the above, the proposal and draft ordinance will be considered by Bishop-in-Council and then the Property Trust.

### Leasing of Property

1. Refer to the [Sale Ordinance Procedure \(PR001\)](#) and the [Property Sale Procedure \(PR005\)](#) as they also relate to the Leasing of Church Trust Property.
2. Consult with Regional Archdeacon.
3. Liaise with the ADS Asset Management Director, [Mark Trainor](#) for further advice and assistance as required.
4. Complete the [Ordinance Initiation Form \(PR002\)](#) to have a Leasing Ordinance drafted. The form currently only refers to "sale" of property – so when completing the form use your discretion and adapt it as required for leasing. The Parish will need to also provide a detailed proposal including any relevant Parish Council resolutions etc. (the Bishop-in-Council coversheet can be used as a template)
5. The Regional Archdeacon will need to complete the [Archdeacon's Report \(PR004\)](#) – again it will need to be adapted for "leasing" rather than "sale".
6. Forward documentation to the Registrar at GPO Box 1981, Canberra ACT 2601, or email to [Emma Body](#).
7. The Registrar will liaise with the Chancellor to draft the Leasing Ordinance.
8. Subject to completion of the above the proposal and draft ordinance will be considered by Bishop-in-Council and then the Property Trust.

## Property Development

For information in relation to Property Development, please:

1. Refer to the [Parochial Property Ordinance 1975](#) available via the [Diocesan website](#) under *ADS / Administration Documents / Property*; and
2. Contact the Registrar for advice and assistance.

## Grant Applications

Ministry units are encouraged to seek grant funding from Federal, State and Local governments and other funding bodies, however please note the that the Property Trust must be informed of any proposed grant applications (refer to the Nature of Parish Incorporation below).

For further advice and assistance in relation to this please contact [Emma Body](#).

## The Nature of Parish Incorporation

The following form of words is normally used to describe the nature of parish incorporation.

It is also used in relation to Diocesan organisations where these bodies are not incorporated by other means.

*“The parish is an established unit of the Anglican Diocese of Canberra & Goulburn. While the Diocese is an unincorporated body its existence is recognised in the Anglican Church of Australia Constitutions Act, 1902 and the Anglican Church of Australia Trust Property Act, 1917 of New South Wales and by the Anglican Church of Australia Trust Property Acts, 1917 & 1928 of the ACT.*

*Property held for the use of the Anglican Church of Australia within the Diocese is vested in the Anglican Church Property Trust, Diocese of Canberra & Goulburn, a body corporate continued in existence by the Anglican Church of Australia Trust Property Act, 1917. It was incorporated by an Act repealed by that Act. It is not incorporated under Company Law.*

*The Property Trust is the corporate trustee for the Diocese. Property of the Diocese is held in the name of the Trust and formal contracts in writing by the Diocese or any of its parishes are entered into by the Trust as trustee for the Diocese. This includes applications and agreements in relation to government grants.”*



