

## Working Expenses: Exempted items Information

Due to changes in tax legislation the working expenses agreement between the Commissioners and HM Revenue & Customs regarding reimbursement of certain expenses is no longer in force.

An exemption for reporting information on the tax return in respect of paid or reimbursed expenses does apply so long as the reimbursement is for costs **wholly, exclusively and necessarily incurred in the performance of duties**.

Items under the exemption:

- stationery, postage, use of telephone, etc., where incurred in connection with the minister's duties
- secretarial assistance, where necessarily incurred in the performance of the minister's duties.
- expenses necessarily incurred in connection with an unpaid ecclesiastical appointment, for example rural dean, honorary canon or proctor in convocation
- books purchased for use in the conduct of services or preparation of sermons
- travelling expenses, where necessarily incurred in the performance of the minister's duties
- repair or replacement of robes worn in the conduct of church services in accordance with Church Law or by custom in the particular church.
- provision of a locum tenens
- provision of reasonable entertainment on official occasions to visiting ministers, officers of the church or members of church organisations.
- communion expenses, for example supply of wine
- one-quarter of the expenditure on the maintenance, repair, insurance or management of any accommodation that is made available to the minister.

Full information on reimbursement of expenses for clergy and their tax advisor can be found at <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim60046>