



April 2022

## Information from Payroll Services (Clergy Team)

### **P60 Certificate for the year 2022/203**

P60 certificate for the period 6 April 2022 to 5 April 2023 is available on the People System. This document confirms your taxable stipend for income tax purposes in the period. If you are also in receipt of a clergy pension this will be sent to you separately. **Please scroll down for frequently asked questions about the P60 document.**

Please see here for how to log on and how to obtain your P60

<https://www.churchofengland.org/resources/clergy-resources/people-system>

The P60 certificate is a standard document which uses text prescribed by HM Revenue & Customs (HMRC). The use of earnings, employee, employment and employer are for HMRC purposes and are not our terminology.

This is an important document, and you should keep it in a safe place. If you have a tax advisor or accountant to help you with your tax affairs they will need a copy of your P60, please also forward them a copy of this note which is also available on our website [www.clergypay.org](http://www.clergypay.org)

If you received part of your stipend as a tax and National Insurance free reimbursement of your heating, lighting, cleaning and garden upkeep expenditure, the amount you received will be included on a separate form called a **PI ID Expenses and Benefits Statement**. This will also be available via The People system in due course, by the statutory deadline of 6 July 2022. You will need the P60 and the PI ID to help you to complete your tax return.

### **Your Tax Office**

The contact details for your tax office at Cardiff are:

HM Revenue & Customs  
Public Department 1  
6 Central Square  
CARDIFF  
CF10 1XS  
Tel: 03000 534720  
The PAYE reference is 940/LA73776.

## Common questions we receive about the P60 certificate

### **Q Do I need to complete a tax return?**

A Yes, as a Minister of Religion paid through the Commissioners payroll you usually need to complete a Ministers of Religion tax return for HMRC every year. If you have any doubt, please contact HMRC directly in the first instance on 03000 534720. There is lots of helpful information about the Ministers of Religion Tax return on our website: [Ministers of Religion tax return pages | The Church of England](#)

### **Q Where can I find notes to help me to complete the Minister of Religion pages of the tax return?**

A Notes are available from two sources:

HMRC: [Ministers of Religion notes \(publishing.service.gov.uk\)](#)

We also have notes available which we offer in good faith. These are available from:

[Microsoft Word - S45a\(13\) Notes to help completing the tax return \(churchofengland.org\)](#)

### **Q Why is the figure under 'pay' different to the stipend the diocese told me I would receive?**

A The figure under 'pay' is the taxable stipend for the period. If you also received heating, lighting and cleaning contributions or had pre-tax deductions for payroll giving and/or additional voluntary pension contributions these amounts are not part of the taxable earnings and are not shown on the P60 certificate. Your March pay statement would confirm the gross stipend you were paid in the year.

### **Q Where do I find information about the amount of heating, lighting, cleaning and garden upkeep allowance (HLC) I received in the period?**

A HM Revenue & Customs ask us to provide this information on a Form P11D Expenses and Benefits statement. You will need the information from the form to help you to complete your tax return.

### **Q What if I need my figures before 6 July because I am seeing my tax advisor/accountant and need to complete my tax return before then?**

A HM Revenue and Customs require us to have form P11D with you by 6 July. It is the figure from this form you are required to declare on your tax return. The Commissioners cannot be held responsible if you make an error on your tax return and would strongly recommend you wait until you receive the official document. However, if you have an appointment with a tax advisor before then please ensure you take copies of all your pay statements with you to the appointment, which can help as an interim measure, but you must ensure you forward a copy of form P11D once received.

### **Q Can I file my tax return online?**

A HMRC does not support the filing of the Minister of Religion Pages through its Online Service. If you wish to file online, you will need to purchase software or use an agent.

### **Q When should I file my tax return?**

A The sooner you complete your tax return the sooner HMRC can review your tax record and make any necessary adjustments. If you complete a paper return you must do this by 31 October 2023. If you file your tax return electronically the deadline is 31 January 2024. Please ensure you download the documents as soon as possible and forward them to your tax adviser/accountant if you have one.