

# New Payee Pack

To enable us to create a record, we need you to complete the following forms as soon as possible. These forms are for people who are joining our payroll for the first time or re-joining the payroll after a gap in service; **please don't complete these forms if you are currently paid on our payroll and are taking up a new post elsewhere.**

Please send us these forms by **email**, fully completed and **signed**, before you start on our payroll so we have your up to date details and your correct tax position. Our staff are currently working from home, so we don't have access to post. Please note we cannot confirm receipt of these forms due to volume.

If you are over the State Pension Age please also send proof of your date of birth (i.e. copy of passport or birth certificate) for our files as you don't need to pay National Insurance.



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CHURCH  
COMMISSIONERS

# **Welcome to our Payroll**

Payroll Services (Clergy Team) pay a stipend to most clergy and licensed layworkers in parochial appointments. We do not employ the clergy, but we are responsible for making statutory deductions in respect of PAYE tax and National Insurance.

## **Information available from our website**

Please visit our website at [www.clergypay.org](http://www.clergypay.org) which contains the most up to date information regarding:

*Statutory Sick Pay*

*The Heating, Lighting and Cleaning Scheme (HLC)*

*Parental Benefits*

*Payroll Giving*

*Help with Childcare Costs*

## **Contact the Payroll Services (Clergy Team)**

If you have any stipend related queries, please do not hesitate to contact us by email or phone, (quoting your Unique Reference Number)

### **Payroll Services (Clergy Team)**

Church House  
Great Smith Street  
London  
SW1P 3AZ

**Please note we currently have limited access to telephone and no access to post so please get in touch via email where possible**

**Email:** [clergy.payments@churchofengland.org](mailto:clergy.payments@churchofengland.org)

**Telephone:** 020 7898 1618

## **Clergy Payroll Privacy Notice**

The privacy of clergy is very important to us. So is the security of their data. The following information is included so that clergy whose information is stored on the Church Commissioners Clergy Payroll may be aware of what data we collect and how we use that data. In addition, there is information on their rights as a data subject and the people they should contact if they have any queries.

### **What data we collect and why**

The Church Commissioners and Church of England Central Services will collect and hold personal data including your name, national insurance number, date of birth, clerical appointment details, contact details, bank account detail and stipend amount to fulfil our lawful purpose:

- To pay you a stipend on behalf of your funding body and to report the necessary costs to that funding body.

## Additional Information

Certain aspects of your data are also shared, as follows, to perform a specific administrative function:

- Your name, contact information and clerical appointment details are shared with Crockford's to allow them to fulfil their primary purpose to maintain an up to date record of your appointment(s) on the Crockford database. This does not mean that you have consented to any of your details being published in Crockford's Clerical Directory (either online or in paper print). Please see their separate privacy notice. For more information please see: <https://www.churchofengland.org/resources/clergy-resources/crockfords-clerical-directory/appearing-crockford>
- Your name, national insurance number, contact information and stipend details are shared with the Church of England Pensions Board to enable them to fulfil their primary purpose to administer your pension record. Please see their separate privacy notice.

## Individual Rights

Unless subject to an exemption under Data Protection law, you have the following rights with respect to your personal data: -

- The right to request a copy of your personal data which we hold about you;
- The right to request that we correct any personal data if it is found to be inaccurate or out of date;
- The right to request your personal data is erased where it is no longer necessary for us to retain such data;
- The right, where there is a dispute in relation to the accuracy or processing of your personal data, to request a restriction is placed on further processing;
- The right at any time to withdraw your consent to our processing of your personal data;
- The right to lodge a complaint with the Information Commissioner's Office.

## Important Contacts

The Church Commissioners and Church of England Central Services are joint data controllers of any personal information provided to or gathered by the Clergy Payroll Team. If you have any questions about this privacy policy, including any requests to exercise your legal rights, please contact our Data Protection Officer at [gdpr@churchofengland.org](mailto:gdpr@churchofengland.org) or the following address:

Church Commissioners/Church of England Central Services  
Church House  
Great Smith Street  
London SW1P 3AZ

In any event you have the right to make a complaint at any time to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues. The ICO can be contacted on their helpline number which is 0303-123 1113 or by other contact methods as set out on their website ([www.ico.org.uk](http://www.ico.org.uk)).



## Frequently Asked Questions about Tax

### When do I need to complete the New Payee Tax form?

Please complete the [HMRC New Starter Checklist](#) as soon as possible so we know which tax code to use for your first stipend payment. Please aim to complete this form in the first week of the month you are being licensed in your stipendiary appointment (i.e. if you are being licensed on 29 June please complete this form by the end of the first week in June). Please email this form to [clergy.payments@churchofengland.org](mailto:clergy.payments@churchofengland.org) together with the cover sheet and HLC form, if applicable.

### I am not sure which statement applies to me, which box should I tick?

We cannot tell you which box to tick. Please tick the box that best applies to your own personal circumstances. If you tick more than one box, or leave every box blank, the form will be void and we will have to tax your stipend at 20% using a tax code of OT. We will let HM Revenue and Customs know when you start on the payroll and they will review your coding.

### Will I need to complete a tax return?

As a Minister of Religion paid through the Commissioners payroll you will need to complete a Ministers of Religion tax return for HM Revenue and Customs at the end of each tax year. If you were on the payroll during the last tax year and have not received a tax return, please contact HM Revenue and Customs using the details at the end of this page.

### When will I need to complete a tax return?

We recommend that you complete your tax return as soon as possible. The final deadline for a paper return is 31 October. You can submit your return online up to 31 January, **however**, you would need to either purchase special software to enable you to complete the Ministers of Religion pages online *or* use a tax agent that uses such software.

### What information do I need to complete my tax return?

At the end of the tax year we will send you a P60 certificate and where applicable a P11D statement of benefits; you will need to declare this information on your tax return. You will also be able to access these documents, once available, via our online MyView service. We produce notes in good faith to help you complete the tax return, which you will be able to access via our website; you should use these in conjunction with the notes produced by HMRC. Please see the dedicated page on our website for other information you will need.

### Who can I contact if I need help or if I have a query in relation to my tax coding?

Your tax affairs will be dealt with by HM Revenue and Customs at:

HM Revenue & Customs, Public Department 1, 6 Central Square, CARDIFF, CF10 1XS

Telephone number: 03000 534720.

The Commissioners' PAYE Reference is 940/LA73776

We (the Payroll Services Clergy Team) are not qualified to offer tax advice nor are we in a position to deal with individual tax affairs. If you do need advice, you should seek it from a qualified professional who is experienced in clergy taxation. We regret that we are unable to recommend any advisor/s and suggest that you seek personal recommendations from your clergy colleagues.

## New Payee Information

The Church Commissioners must let the tax office know we are paying you. We also have to work out which tax code to use. If we do not receive this form back from you in time, we will have to tax your stipend initially at 20% using a tax code of OT. HM Revenue and Customs will then review your coding.

Diocese: \_\_\_\_\_ Date of Licensing: \_\_\_\_\_

Date Ordained Deacon: \_\_\_\_\_ Date Ordained Priest: \_\_\_\_\_

Full Name: \_\_\_\_\_

Title: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

National Insurance Number: \_\_\_\_\_ Unique ID (if paid previously): \_\_\_\_\_

E-mail address (personal): \_\_\_\_\_

E-mail address (work): \_\_\_\_\_

New address: \_\_\_\_\_

If you are unable to print this cover sheet please include the information above in an email with the HMRC New Starter Checklist: <https://www.gov.uk/government/publications/payee-starter-checklist>

This is a standard HMRC form and as such it refers to the terms employee and employer, please note that clergy are office holders but for the purposes of tax and National Insurance the Church Commissioners fill the role of employer.

I enclose the following information:

- HMRC New Starter Checklist
- P45 from previous employer (current tax year)
- HLC Estimate Form (if eligible)
- Proof of age (if over State Pension Age)


Please return to us via email [clergy.payments@churchofengland.org](mailto:clergy.payments@churchofengland.org)

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

## HLC Terms and Conditions

Under arrangements agreed with HM Revenue & Customs (HMRC), part of your stipend may be paid free of tax and National Insurance in reimbursement of heating, lighting, cleaning and garden upkeep costs. This is commonly known as the HLC allowance.

### Conditions that must be met

You must occupy, rent-free, an official house provided by the Church of England (or a charity) for duties which are full-time.

You must incur the costs only on heating, lighting, cleaning or garden upkeep in those parts of the property which are used for official purposes and/or occupied by you or your family.

### Cost covered under the Scheme

- **fuel** (gas, electricity, oil, coal, wood, petrol etc.)
- **materials** (polish, dusters, cleaning products etc.)
- **servicing** (overhaul of central heating, vacuum cleaner, lawnmower etc.)
- **repairs** (including replacement of life-expired equipment on a like-for-like basis)
- **wages** (payments to a cleaner or gardener)

### Important notes

The scheme **does not** cover capital costs (machinery, new or improved equipment, garden or home improvements, furniture, sheds, garden plants etc.) or depreciation.

You will need to factor in an amount for your personal costs (cooking, laundry etc) and deduct this from the total. Some energy companies have online tools which will help you to estimate these costs. ***Please note we cannot advise you on how much to factor in for personal costs.***

Wages may include payments made to a relative provided you can prove that they are commercially reasonable and have been made.

### Claiming an HLC allowance

If you meet the conditions listed above, calculate what you expect to spend on such running costs in a full year and complete the form overleaf.

Do not complete this form if you do not meet these conditions. You may, however, be able to claim your work-related costs as a “study allowance” on your next tax return.

### Payment of the HLC allowance

We will use these figures to make provisional HLC payments to you. At the end of the year we will ask you to tell us how much your actual costs were. We will then make any necessary adjustments to these provisional payments.

**Please note: HLC payments are not additional payments. They are a reclassification of part of your existing stipend which reduces your tax liability and National Insurance contributions.**

The HLC allowance is viewed as a service benefit by HMRC because you can claim for the whole of your property. You will still get tax relief on at least the work-related proportion of your costs (declared on your tax return) and will save National Insurance on the whole amount.

For more information on the scheme and tax on service benefit please visit our website [www.clergypay.org](http://www.clergypay.org)

Please return this **signed** form via email to: [clergy.payments@churchofengland.org](mailto:clergy.payments@churchofengland.org)

Please read the notes below and complete this form to show the **annual** running cost you expect to incur at your official residence.

**Your details (after ordination/taking up new post)**

National Insurance no: or Unique Reference no	<input type="text"/>	Title:	<input type="text"/>
Christian names:	<input type="text"/>	Surname:	<input type="text"/>
Diocese:	<input type="text"/>	New Address:	<input type="text"/>
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			

**I confirm that I have read the notes which accompany this form, and that I occupy, rent free, an official house provided by the Church of England (or a charity) for duties which are full time.**

I estimate my annual rate of expenditure at this official house will be:

	£ (whole)
<b>A</b> Heating & Lighting	
<b>B</b> Cleaning	
<b>C</b> Garden upkeep	
<b>D</b> Sub Total (A plus B plus C)	
<b>E</b> Amount to be reimbursed (e.g. by your PCC)	
<b>F</b> Total (D minus E)	

Signed	<input type="text"/>	Date:	<input type="text"/>
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**Please take a copy for your records**

If you are unable to print and complete this form you can provide an estimate of your annual HLC costs via your diocesan office.

For office use  
Date of effect

Processed