

**THE UNITED REFORMED CHURCH**  
**THE PLAN FOR PARTNERSHIP IN MINISTERIAL REMUNERATION**  
**JANUARY 2023 EDITION**

The Plan for Partnership was first adopted by General Assembly in 1980 and has been revised and updated by General Assembly, Mission Council and Assembly Executive from time to time since then.

This edition contains those amendments adopted by General Assembly,  
Mission Council and Assembly Executive up to January 2023

Abbreviations used in this Plan

URC	United Reformed Church
MoM	Maintenance of the Ministry
URCMPF	United Reformed Church Ministers' Pension Fund
CRCW	Church Related Community Worker
DWP	Department for Work and Pensions

## PART I - GENERAL

### 1. **OBJECTS OF THE PLAN**

To provide a unified scheme for the remuneration of stipendiary ministers of the word and sacraments (ministers) and church related community workers (CRCWs) in the service of the Kingdom of God within the United Reformed Church.

### 2. **PRINCIPLES OF THE PLAN**

- 2.1 The whole ministry of the URC is to be made available to the whole of the Church and the financial responsibility for this ministry is to be shared throughout the whole of the Church.
- 2.2 The General Assembly has agreed that the ministers and CRCWs of the Church should be deployed by synods in ways that respond to the many different mission opportunities in different places. There will be no one pattern and the patterns that emerge should not be constrained by the availability of local finance.
- 2.3 The complementary commitment of local churches is to contribute to the costs of the whole Church's ministry according to the congregation's means. This payment is the first charge on the local church's income. The contributions of local churches will be paid into the Ministry and Mission Fund, from which the stipend of ministers and CRCWs, and other payments detailed in the Plan, will be drawn.
- 2.4 Consistent with this approach to funding ministry, the General Assembly discourages the payment of local stipend supplements.

### 3. **ADMINISTRATION AND CONSULTATION**

- 3.1 The Ministries Committee recommends to the General Assembly any changes to the Plan.
- 3.2 The MoM Sub-Committee whose members are appointed by the General Assembly administers the Plan.

## PART II - SCOPE OF THE PLAN

### 4. **CHURCHES TO BE INCLUDED**

Each local church of the URC, and each ecumenical church involving the URC.

### 5. **MINISTERS, CRCWS AND STUDENTS**

#### 5.1 **Ministers to be included:-**

- 5.1.1 Ministers of the URC serving in churches as defined in para 4 above.
- 5.1.2 Ministers of the URC holding a special appointment within a Synod.
- 5.1.3 Ministers of the URC holding appointments approved as special category ministries by the Ministries Committee.
- 5.1.4 Ministers of the URC holding Assembly appointed posts of the Church.
- 5.1.5 Ministers of other denominations serving the URC, as the Ministries Committee shall, from time to time, determine.

## 5.2 **Others to be included:-**

- 5.2.1 Accredited CRCWs serving in posts recognised and designated by the Ministries Committee.
- 5.2.2 Ministers for whom remuneration for specific periods has been authorised by the Pastoral Reference and Welfare Committee and such other special cases approved by the Ministries Committee.
- 5.2.3 Students who have already commenced training for the stipendiary ministry of the URC, giving ministry during their vacations, with Synod approval, to URC pastorates which are in vacancy.

## 5.3 **Lay workers to be included:-**

Lay missionaries serving in posts recognised and designated by the International Exchange Reference Group.

## 5.4 **Exclusions:-**

- 5.4.1 Those in part-time service who are already in, or enter into, full-time remunerated employment.
- 5.4.2 Non-stipendiary ministers and non-stipendiary CRCWs.

## PART III - ENTITLEMENTS

### 6. **REMUNERATION OF MINISTERS AND CRCWS**

The remuneration of each minister/CRCW included in the Plan consists of a stipend together with other entitlements and allowances as set out below. The level of allowances shown in Appendix A will be set by the Ministries Committee and reviewed annually.

#### 6.1 **Amounts paid from and at the expense of the Ministry and Mission Fund**

- 6.1.1 Stipend: changes to the stipend will be determined by the Mission Council having considered the advice of the Ministries Committee. In the case of part-time posts the level of stipend will be the proportion of full-time stipend corresponding to the scoping of the pastorate.
- 6.1.2 Payment during sickness: stipend shall be paid during periods of sickness in such sums as shall be determined from time to time by the MoM Sub-Committee and will take into account the regulations and benefit schemes of the Department for Work and Pensions (DWP).
  - 6.1.2.1 Ministers/CRCWs who are unable to work because of sickness or accident shall be paid full stipend (less any Employment Support Allowance or Industrial Injuries Disablement Benefit received) for a period of six months. However, any sickness arising in the twelve months prior to the first day of a new period of sickness will be taken into account in the calculation of those six months. At the appropriate time after the beginning of any sickness, the MoM Sub-Committee shall determine, in consultation with the Synod Moderator, what further help, if any, should be given when the entitlement to full stipend comes to an end.
  - 6.1.2.2 Ministers/CRCWs who are unable to work for more than three days because of sickness must advise the MoM Office as soon as possible to ensure that the necessary records can be maintained. The first seven days of sickness may be self certified (by letter, email or telephone) but after that all continuing sickness must be covered by a doctor's certificate, ensuring that the date of return to work is advised. If a period of sickness extends for more than twenty eight weeks ministers/CRCWs will be able to claim Employment Support Allowance from the DWP. Any benefit received when in receipt of full stipend should be advised to the MoM Office for it to be deducted from the next available stipend payment.

- 6.1.3 Maternity/Adoption/Paternity provisions: ministers/CRCWs are entitled to statutory pay and leave and full details of the arrangements can be obtained from the MoM Office. Although office holders are not entitled to additional maternity/adoption/shared parental leave, and Keeping in Touch (KIT) days, the General Assembly has agreed that these provisions should be extended to ministers/CRCWs.
- 6.1.4 Jury Service: ministers who are called for Jury Service should inform the MoM Office as soon as possible to enable the loss of earnings declaration to be completed in advance.
- 6.1.5 Pulpit supply fees: when the MoM Office has been advised that a minister remunerated under the Plan is unable to work due to ill-health or is on parental leave or is on Jury Service or is absent on a sabbatical term which lasts for a period of more than four weeks or is suspended under the Section O Process or is the Moderator of the General Assembly, the actual pulpit supply costs incurred by the church arising because of the absence will be reimbursed to the limit shown in Appendix A. In group pastorates and part-time pastorates, reimbursement will only be in respect of services which would have been conducted by the absent minister. Claim forms for the reimbursement of pulpit supply costs can be obtained from the MoM Office.
- 6.1.6 Pension Fund: ministers/CRCWs inducted to stipendiary service under the Plan may join the United Reformed Church Ministers' Pension Fund (URCMPF).
  - 6.1.6.1 The General Assembly has agreed that from September 2013 all eligible ministers/CRCWs will be Auto-Enrolled into The United Reformed Church Ministers' Pension Fund (URCMPF). Ministers of other denominations not eligible for membership of the URCMPF will be Auto-Enrolled into The Pensions Trust.
- 6.1.7 Children's allowances: Where a minister/CRCW has one or more financially dependent children below the age of 24 years, an annual non-pensionable allowance will be paid at rates set by the Ministries Committee, provided that the minister/CRCW certifies that the total annual income of the family, excluding disregarded income, is expected to be less than the agreed limit (see Appendix A).
  - 6.1.7.1 The allowance will be paid in accordance with the circumstances pertaining at the date that the certificate is signed. Any subsequent change, e.g. when the family income changes, will be disregarded in the current year; pro rata allowances may be claimed in the year a child is born, and in the year in which a child ceases to be dependent, or attains the age of 24.
- 6.2 **Amounts paid through the central payroll system to be recovered from the local church**
  - 6.2.1 In order to comply with Income Tax and National Insurance regulations any additional emoluments must be paid through the central payroll system, the costs (including employer's National Insurance contributions) being recovered monthly from the local church by direct debit. Such emoluments include:
    - 6.2.1.1 Housing allowances paid to a minister/CRCW who does not occupy a church owned manse.
    - 6.2.1.2 Stipend Supplements: the payment of stipend supplements is discouraged by the General Assembly. However where the local church continues this practice the supplement must be paid centrally.
    - 6.2.1.3 Fixed car allowances (see para 6.3.4.2).

- 6.3 Financial responsibilities of the local church/pastorate recognising that some of these responsibilities may lie with the synod in certain posts, or shared posts.**
- 6.3.1 Synods should take note of the condition and facilities of the manse or, if alternative housing arrangements are to be made, should approve the details of the arrangements before concurring in calls and regularly thereafter.
- 6.3.2 Manse Accommodation: for the purposes of the Plan a manse means a home for the minister/CRCW and their immediate family (spouse and children), owned or leased by the church, provided and maintained in good repair and decoration, free of rent, ground rent, council tax, all rates (where payable), water/sewage charges and property insurance (see Appendix D – National Manse Guidelines).
- 6.3.2.1 If the accommodation is owned or rented by the minister/CRCW, a housing allowance, agreed by the pastorate and the minister/CRCW, and approved by the Synod, shall be payable. Guidelines for calculating allowances will be issued by the MoM Sub-Committee (see Appendix B).
- 6.3.2.2 In the case of part-time ministers/CRCWs the church should meet a proportion of the standing charges of the manse (rates (where payable), council tax, water/sewage charges), or pay a pro rata housing allowance, based on the proportion of stipend paid.
- 6.3.3 Removal costs shall be met by the receiving local church (see Appendix C).
- 6.3.4 Travel: the costs of travel on church business shall be met as follows. Although these options are available, environmental issues should be taken into account.
- 6.3.4.1 Car: where a minister/CRCW provides a car, the financial arrangements shall be agreed with the synod, the local church and the minister/CRCW and shall be stated in the Terms of Settlement. The MoM Sub-Committee shall distribute annually the maximum rates of reimbursement for mileage undertaken on church business, **which must not be exceeded** (see Appendix A).
- 6.3.4.2 As the rates of reimbursement of mileage do not adequately reimburse the costs incurred, a fixed car allowance should be paid. A fixed allowance may be claimed for motorcycles if this is the only mode of transport used by the minister for church business. The amount paid shall be 25% of the fixed car allowance. If a minister is unable or becomes unable to drive (for whatever reason) but believes that the payment of a fixed car allowance may still be appropriate, they should speak to the Secretary for Ministries who will take their request to the MoM Sub-Committee. The rate of fixed car allowance will be advised by the MoM Sub-Committee. Similarly, the Sub-Committee will advise a motorcycle allowance, and both a motorcycle and a bicycle mileage rate (see Appendix A).
- 6.3.4.3 Where a minister/ CRCW does not provide a car but the regular use of a car is considered necessary, it is the responsibility of the local church to provide a suitable vehicle. The costs of private mileage shall be reimbursed by the minister/CRCW under locally agreed arrangements in line with the Advisory Fuel Rates issued by the MoM Office.
- 6.3.4.4 Other Travel: the cost of travel on church business by public transport shall be reimbursed by the local church or other appropriate body.
- 6.3.4.5 Where, following an introduction by a Synod Moderator, a minister/CRCW visits a pastorate or community post in vacancy other than in connection with a preaching engagement, the cost of travel shall be paid by the pastorate visited. The pastorate shall be reimbursed from the Ministry and Mission Fund the actual costs of travel, not exceeding the recommended lower Inland Revenue mileage rate, of the minister/CRCW and spouse within the UK for a maximum of two visits.
- 6.3.5 Expenses: the local church or other appropriate body shall reimburse the minister/CRCW for the cost of postage, telephone, broadband internet connection, stationery and any other expenses necessarily incurred on church business. This may well include expenses relating to the use of a computer and in some instances the provision of a computer. The reimbursement of expenses will be on the basis of actual cost incurred, and not by a predetermined lump sum.

## 7. **MINISTERIAL WORKING WEEK**

The 2010 General Assembly resolved that there should be more clarity in defining working hours and recommended that the ministerial working week, translated into hours in a four week period, should be not less than 160 hours and not more than 192 hours.

## 8. **HOLIDAY ENTITLEMENT**

8.1 Ministers/CRCWs are entitled to 5 weeks holiday in each calendar year and one further Sunday away from the pastorate. When a minister/CRCW only serves for part of a year the holiday provision should be pro rata. One week of holiday may be carried forward to the following year. Holiday entitlement is not affected by sick leave, parental leave, Jury Service, in-service training courses or sabbatical leave. Such periods of leave/absence may result in more than one week's holiday being carried forward into the following year.

8.2 If a minister/CRCW resigns/retires from a pastorate or post stipend should be paid for any outstanding holiday entitlement untaken at the date of resignation/retirement, which may include outstanding holiday entitlement from the previous year, always provided that Synod concurs with the arrangements. For part-time ministers untaken holiday will be calculated based on the proportion of stipend paid.

## 9. **ADDITIONAL PAID WORK**

Stipends and other allowances paid to full-time ministers/CRCWs shall normally be on the basis that these represent the main earned remuneration. It is recognised that a minister/CRCW will from time to time accept other paid work (e.g. hospital chaplaincies or teaching). Where this work, in the view of the Synod, can be performed without detriment to the pastoral care of church, congregation and local church witness, the additional remuneration may be retained by the minister/CRCW involved, provided the work does not exceed the equivalent of one working day per week. Where more than one day per week is involved, the appropriate Committee of the Synod or the Synod Moderator should consult with the MoM Sub-Committee who may decide to reduce the stipend by an appropriate amount.

## 10. **GRANTS AND LOANS PAID FROM THE MINISTRY AND MISSION FUND**

The level of grants and loans paid to ministers/CRCWs, shown in Appendix A, will be set by the Ministries Committee and reviewed annually.

### 10.1 **Resettlement grant**

10.1.1 Every stipendiary minister/CRCW, whether full-time or part-time, shall be entitled to a resettlement grant (see Appendix A) upon settling into their first pastorate and each subsequent pastorate or into an appointment paid under the terms of the Plan and upon final retirement; always provided that the settlement involves a change in the place of residence and that the grant shall not be payable more than once in any period of three years.

10.1.2 Except at the time of a minister/CRCW's initial induction (when a full resettlement grant is payable) where the pastorate is part-time the grant shall be pro rata according to the scoping of the pastorate to be served. Upon retirement the resettlement grant shall be calculated based on the last ten years of service up to age 68 or earlier retirement. The grant will be reduced pro rata where the minister/CRCW has not been in the stipendiary service of the Church for all of those ten years or those years of service have not all been full-time.

10.1.3 In the case of a minister/CRCW who dies before retirement the spouse shall be entitled to the equivalent of a resettlement grant upon the first change of residence. If the death occurs after final retirement but before the first change of residence then the spouse shall be entitled to the equivalent of a resettlement grant.

- 10.1.4 Where the minister/CRCW approaches planned retirement and, with the approval of the pastorate and the Synod, moves into property designated as a retirement home, retirement resettlement and removal grants shall be paid. Retirement removal and resettlement grants shall only be paid once during the ministry of a minister/CRCW, or ministerial married couple.
- 10.1.5 If a minister/CRCW does not receive a resettlement grant upon removal into a property which, at a later date, becomes the retirement home, a retirement resettlement grant will be made available. This will be a taxable emolument.
- 10.1.6 Where a minister/CRCW has not received a retirement resettlement grant at the time of retirement, they shall be entitled to a resettlement grant upon the first change of residence (subject to the three years' restriction in para 10.1.1).

#### 10.2 **Ordination/Commissioning loan**

- 10.2.1 An interest free loan is available to ordinands for the stipendiary ministry at the time of their ordination; to stipendiary CRCWs upon commissioning; and to former non-stipendiary ministers and non-stipendiary CRCWs at the time they transfer to stipendiary service (see Appendix A).
- 10.2.2 This loan shall be re-payable by deduction from stipend over a period of not more than five years or such other period as the General Assembly, on the recommendation of the MoM Sub-Committee, shall from time to time determine.

#### 10.3 **Retirement removal grant**

Removal costs within the United Kingdom shall be paid on the first removal of a minister/CRCW following final retirement from a pastoral charge or from an appointment paid under the terms of the Plan (or to the spouse of a minister/CRCW who dies before retirement) provided that at least two estimates have been obtained. The cost of the lowest estimate will be met up to the maximum shown in Appendix A. Where special circumstances mean that the lower estimate is significantly higher than this maximum, the MoM sub-committee shall have discretion to exceed the maximum.

#### 10.4 **Supplementary provisions**

- 10.4.1 Notwithstanding what is written above in paras 10.1.1 and 10.3, in the case of a husband and wife being ministers/CRCWs, their combined entitlement to a resettlement grant and retirement removal grant shall not exceed that of one full-time minister/CRCW.
- 10.4.2 In any situation other than those outlined above the MoM Sub-Committee shall have discretion to make available, in full or in part, a resettlement grant, ordination/commissioning loan and retirement removal grant.
- 10.4.3 The resettlement grant, ordination/commissioning loan and retirement removal grant shall be payable whether or not the property is church owned.

### 11. **REMUNERATION OF STUDENTS**

Students working in pastorates to which para 5.2.3 applies will be paid an amount determined by the MoM Sub-Committee. Housing and all out of pocket expenses (including the cost of travel to and from the pastorate) shall be borne by the local church (see Appendix A).

## PART IV - PAYMENTS

### 12. **PAYMENT OF STIPENDS**

The payment of stipend, together with any allowances, shall be made monthly on or before the 25th day of each month.

**APPENDIX A – APPROVED RATES UNDER THE PLAN**

		From 1.1.2023
para.		
6.1.1	Full-time stipend	£30,984 pa.
para.		
6.1.5	Pulpit Supply costs maximum refund per service (wef 1/7/16)	£40 plus appropriate travelling expenses
para.		
6.1.7	Children’s allowances	
	First child	£ 1,462 pa.
	Subsequent children	£ 731 pa.
	Income limit – the stipend plus £3,655	£34,639 pa.
	Any casual earnings of, or educational grants for, dependent children or housing or fixed car allowances paid by the church may be disregarded as family income.	
	If the expected income is above the specified limit the allowance will be paid <u>less</u> 50p for every £1 that the income exceeds the limit.	
para.		
6.3.4.1	Mileage rates for car (current tax year)	
		Pence per mile
	Up to 10,000 miles	45p
	Over 10,000 miles	25p
	Mileage rate for bicycle	20p
	Mileage rate for motorcycle	24p
para.		
6.3.4.2	Rate of Fixed Car Allowance	£ 1,200 pa.
	Rate of Fixed Motorcycle Allowance	£ 300 pa
para.		
10.1	Resettlement grant	£ 4,125
para.		
10.2	Ordination/Commissioning loan (one off payment)	£ 4,125
para.		
10.3	Maximum retirement removal grant	£4,125
para.		
11.	Weekly payments to students Maximum of 10 weeks paid.	£152
Appendix C		
	Maximum removal grant	£2,062



## **APPENDIX B - GUIDELINES FOR HOUSING ALLOWANCES**

The provision of housing for the minister/CRCW is part of the normal conditions of service and the General Assembly has acknowledged the wish of some ministers/CRCWs to live in their own property.

### **1. Basic understanding**

In most cases ministers/CRCWs who live in their own properties are entitled to expect that the local pastorate will pay, in lieu of manse accommodation, an allowance to cover the standing charges on the property, consisting of the same elements that the local church would expect to meet had the minister/CRCW been living in the manse.

### **2. Allowance specifically 'in lieu of manse accommodation'**

When calculating housing allowances the following should be taken into consideration:

- i. rates (where payable), Council Tax
- ii. water/sewage charges
- iii. interior and exterior re-decorations (estimated yearly average)
- iv. repairs (estimated yearly average)
- v. property insurance.

Note: The reference above to Council Tax and water/sewage charges does not apply in Scotland where they are the responsibility of the local church even if the minister/CRCW owns the property.

The allowance should be re-calculated annually and, when paid, should be grossed up to take account of Income Tax and National Insurance. It should be noted that the allowance will be subject to employer's National Insurance, which will be added to the total cost to be recovered from the local church.

## **APPENDIX C - REMOVAL COSTS**

The receiving local church is responsible for paying the costs of removal (see para 6.3.3). Where the removal is within the United Kingdom reimbursement of up to 50% of the cost incurred (subject to a maximum reimbursement shown in Appendix A) is available from the Ministry and Mission Fund and application should be made via the MoM Office. Where special circumstances mean that 50% of the sum paid by the church is significantly more than this maximum, the MoM sub-committee shall have discretion to exceed the maximum. Where a minister/CRCW is called from abroad reimbursement from that Fund to the local church will be based on the removal costs from the port of entry.

## **APPENDIX D – ASSEMBLY MANSE GUIDELINES**

### **1. Background**

#### **1.1 Review of Ministerial Remuneration**

During the Review information was sought from Synods about their policies for manse provision. The conclusion was that it would benefit ministers and those responsible for providing manses if there were clear nationally agreed guidelines based on current best practices; recommending a list of benefits that should be included in such guidelines. This Appendix seeks to address that issue.

It should be stressed that having sought information from Synods, most do have guidelines. It also has to be recognised that in seeking to set guidelines it is important to offer some flexibility to take account of local circumstances. For example, it is felt that a garage should be provided and indeed that should be seen as a requirement. But it has to be recognised that this is not always a practical possibility.

Within that flexibility Synods should take care to ensure that standards are maintained when considering the provision of manse accommodation.

#### **1.2 Plan for Partnership**

A responsibility is placed upon Synods (para. 6.3.1) to take note of the condition and facilities of the manse or, if alternative arrangements are to be made, should approve the details of the arrangement before concurring in Calls **and regularly thereafter**.

### **2. Process**

#### **2.1 Location**

This will depend on many factors but churches may wish to seek a location so that the minister is within walking distance of the church; or one of the churches in the pastorate.

A manse adjoining the church should be avoided in the exercise of pastoral care for the minister.

The purchase of a manse is a substantial investment and the church would be wise to consider locating in an area where property values might be expected to be maintained (or may appreciate). Consideration should be given to other factors e.g. proximity to schools and shops and availability of public transport.

#### **2.2 Type and Structure**

Care must be taken where an older property is considered to ensure that the costs of bringing the house up to a reasonable standard – and costs of further maintenance – are not excessive.

A full professional survey must be obtained prior to the purchase and this should be carefully assessed. It is important to give consideration to the condition of the roof, walls, gutters, wallplaster, glass, drainage, water supply, gas & electricity installations, ventilation and woodwork. Internal decoration may present less of a problem if the structure is sound. Poor external decoration may point to structural problems e.g. rotting woodwork and this should be looked at with great care.

Redecoration work may be relatively inexpensive – but to remedy structural defects can be very costly.

#### **2.3 Standard**

The manse is the minister's 'office' as well as being a home for the minister and his/her family. The Plan (para. 6.3.2) does seek to ensure that as far as possible the minister has use of a separate room as a study at the manse. The manse should be suitable for a wide range of ministers and their families – and this requirement for flexibility should be carefully considered when the manse is purchased. In the case of smaller modern properties care should be taken that there is adequate accommodation for interviews when the study itself is not large enough for that purpose. Churches should avoid as far as possible the need to change a manse each time a minister is called – although there may be circumstances when this may be necessary.

### 3.1 **Accommodation**

This should include:-

Lounge

Dining Room (separate if possible)

Kitchen

Hall (large enough to provide for cloaks)

Study (downstairs is recommended)

Bedrooms: at least 3 good size rooms – 4 if possible

Bathroom and Toilet

Downstairs toilet is seen as essential

Garage and/or adequate parking

Grounds – paths, gate and fences in satisfactory repair, garden of manageable size.

Storage space

### 3.2 **Facilities and equipment**

The manse should have:-

Full Central Heating

Water heating system

Bathroom fitted with modern equipment including a shower

Kitchen of reasonable size with adequate space for larger electrical appliances

Double-Glazing is desirable

Adequate number of power sockets throughout the house

Telephone points – including the study

Security locks on external doors – and windows where possible

Smoke detectors

Curtain rails and light fittings in all rooms.

### 3.3 **Heat conservation**

It is important to have regard to heat conservation for economy purposes and for the comfort of the occupants. Give consideration then to e.g.

Roof insulation

Lagging of pipes and water cistern

Double glazing

## 4. **On Going Responsibility**

### 4.1 **Maintenance**

This is very important and an annual inspection should be undertaken to ensure provision is made for a programme of maintenance. This is for the benefit of the minister and his/her family and is also to ensure the value of the asset is protected. Synods should ensure there is a mechanism in place to monitor the way the local church exercises its responsibility for maintaining the property in good order. The church should identify who is to be responsible for ensuring the procedure for maintenance of the property is followed. It is normal practice for the church building to be surveyed on a regular basis, normally every 5 years. The manse should be included in such a review.

### 4.2 **Services**

Servicing of main appliances and boilers are essential.

### 4.3 **Insurance**

The property should be adequately insured at all times. Do check the insurance cover if the property is empty to ensure that all risks are fully covered.