

April 2026

To: Stipendiary Ministers/CRCWs

Annual 'Tax' Mailing

Dear Friends

It is once again that time of year where we have to collect information around taxable benefits so we can do the necessary reporting and submissions to HMRC. You will receive the usual pack both by post and by email. We will prefer it if you email your responses by email, but if you prefer to use post, that is fine. **It is important that your treasurer completes and returns Paper C even if it is a nil return.**


There have been no substantial changes from last year to the information we need to collect and hopefully the accompanying documentation is self-explanatory, but please do contact Church House if anything is unclear or you have a particular question.

Last year, I mentioned that this year may be the last time we had to collect this information due to an upcoming change to the way HMRC will want this information. However, this has been delayed a year by HMRC, so it will be necessary to collect similar information next year.

The change is what HMRC is calling 'Payrolling Benefits'. This means that we will include all the benefits that currently go onto Paper C (P11D substitute) on the monthly payroll. We will still need to ensure that information about benefits is accurate and kept up to date, so there will be some kind of information gathering required. We will write again once we have a clearer picture of how this will work.

In the interim, we do encourage you to set up a Telecoms Allowance with your treasurer for payment on the payroll, if you have not already done so. This will make things easier all round once Payrolling Benefits becomes mandatory. Details on the Telecoms allowance can be found on pages 11-13 of the attached guidance notes.

Yours sincerely



John Samson
Chief Finance Officer