

**SCOTTISH EPISCOPAL CHURCH**

**DIOCESE OF GLASGOW AND GALLOWAY**

**2020 DEPUTISING FEES/EXPENSES**

*Claim for Fees and Expenses by authorised minister (diocesan or local, lay or ordained) payable in the absence of stipendiary clergy through holiday entitlement, illness or other church duties.*

**Name of Church** \_\_\_\_\_ **Date of Service(s)** \_\_\_\_\_

Name and Address of Claimant \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Amount Claimed:

Fees	£
Public Transport	£
Travel by Car - _____ miles @ .45pence per mile	£ _____
Total Claimed	£ _____

**Signed:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**NOTES:**

1. The rate of fee for officiating is effective as of 1st January 2020.

For one service -	£55.00
Supplement for additional service taken on the same day -	£17.00
For a shortened midweek service without a sermon -	£25.00

2. Travel by car should be reimbursed at the HM Revenue & Customs Approved Rate (45p per mile). **N.B.** This is generally a non-taxable expense.
3. Claims should be remitted to the appropriate treasurer who should ensure, where possible, that claims are settled within 14 days.
4. The recipient should make an appropriate declaration to HM Revenue & Customs, as the fee is taxable depending upon the individual's circumstances. The treasurer should retain a record of the name and address of all persons to whom fees have been paid.