



The Uniting Church in Australia
QUEENSLAND SYNOD

Guidelines for Ministerial Fringe Benefits

2019



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1 Introduction

Where a Minister requests, and the Synod agrees, to allow a proportion of the combined value of stipend and allowances to be utilised as expense fringe benefits, such amounts will be allocated to a Fringe Benefits account maintained in the Minister's name.

It is to be noted that these amounts represent payments due to the Minister but are held as Synod funds. Accordingly, such amounts do not attract interest or benefits for the Minister.

1.1 Stipend payment arrangements

Each Minister may request that up to the allowed maximum* of the minimum base stipend, plus 100 percent of house and travel allowances as determined by the Nomination and Remuneration Committee, be utilised as expense fringe benefits.

The dollar value of the benefits shall be agreed upon between the Minister and the Synod before the arrangement commences at the beginning of the placement and also prior to the beginning of each calendar year.

*refer to the application to participate form.

Whilst Synod staff can respond to general enquiries about processing, they are not in a position to provide advice concerning a Minister's particular needs and situation.

Please note: The Australian Tax Office (ATO) has newly issued a number of draft tax rulings for comment and is in the process of renewing Fringe Benefit Tax benefits provided to religious practitioners. Therefore, all Ministers are encouraged to seek professional advice concerning their remuneration arrangements and taxation position.

The Synod office will attempt to provide regular updates on the topic throughout this review period.

2 Eligibility

Throughout these guidelines, the term 'Minister' includes Minister of the Word, Deacon, Pastor, Lay Pastor and the specified ministry of Youth Worker (By-Law Schedule 1 Definitions).

Australian taxation laws allow for the provision of tax exempt fringe benefits to 'Religious Practitioners'.

Religious Practitioner is defined in subsection 136(1) of the FBTA to mean:

- a. A minister of religion;
- b. A student at an institution who is undertaking a course of instruction in the duties of a minister of religion;
- c. A full-time member of a religious order; or
- d. A student at a college conducted solely for training persons to become members of religious orders.

Further definitions and characteristics for determining whether a person is a Minister of Religion can be found in Appendix B: Extracts from the *Fringe Benefits Tax Assessment Act*.

These definitions apply to Ministers in placement and could apply to special arrangements for supply or Pastors in ministry locations.

Individuals must be commissioned or ordained in before being regarded on religious practitioners.

Payment options 3

Payments to a Minister can be calculated in two different ways:

Option 1

No participation in expense fringe benefits

Ministers are paid 100 percent of stipend, plus 100 percent of allowances.

Income tax is then deducted according to the PAYG Withholding Tax instalment guides published by the Australian Taxation Office.

Option 2

Participate in expense fringe benefits

Ministers are permitted to sacrifice stipend under the FBT rulings and the Assembly and Nominations and Remuneration Committee recommendations.

This means that the Minister is able to transfer up to 50 percent of the stipend and 100 percent of house and travel allowances into a Fringe Benefits account.

The Minister receives the balance of stipend less income tax as in option 1. The amount transferred into the fringe account can then be used to reimburse appropriate expenses.

The amount transferred into the Minister's fringe account is not considered as income in the hands of the Minister, but rather as a payment direct from church funds to the supplier of goods and services. Consequently the amount is not subject to income tax but is considered to be a fringe benefit. As eligible Ministers are exempt under Fringe Benefits Tax Legislation (FBT), neither the Church nor the Minister pays FBT.

The extent to which a Minister will gain from the use of a fringe account will depend on a range of factors, including:

- choosing to have a Fringe Benefits account
- living in their own home or a manse
- owning, leasing, or provided with a car
- having significant expenses which are usually claimed on their annual tax return.

All these factors are governed by personal choices made by each Minister. If you are in doubt we recommend that you consult an accountant or financial advisor.

4 Approved expenses

Expenses incurred in the following areas may be submitted for reimbursement from the Fringe Benefits account. (This list is a guide only and is not an exhaustive list.)

Please note that expenses must be paid in full prior to making a claim for reimbursement from your fringe benefits account. Deposits, and payments towards lay-buys cannot be claimed until the purchase is finalised.

- 4.1 All expenses that would be tax-deductible to the Minister.
- 4.2 Books, journals and newspapers.
- 4.3 Continuing education for ministry costs:
 - Minister's professional development costs
 - conferences and seminars
 - study leave expenses and travel costs directly related to study leave
 - professional association subscriptions
 - subscriptions to job related journals
 - reference books.
- 4.4 Costs of the motor vehicle primarily used by the Minister:
 - loan and leasing payments
 - purchase of vehicle
 - vehicle registration
 - vehicle insurance
 - fuel costs
 - repairs and maintenance
 - RACQ costs.
- 4.5 Educational expenses for the Minister, the Minister's spouse, and the Minister's children, including school and university costs. Educational expenses include school fees, uniform costs, school excursions, school specific travel.
- 4.6 Personal life insurance premiums.
- 4.7 Private health insurance premiums.
- 4.8 Residence expenses currently paid by the Minister:
 - mortgage repayments or rent
 - gas
 - electricity

- telephone
- water rates and consumption
- furniture and furnishings
- contents insurance
- repairs and maintenance—including maintenance of grounds, repairs to furniture and whitegoods.

4.9 Retirement home costs:

- mortgage repayments (principal and interest)
- rates
- furniture
- repairs and maintenance
- building insurance.

4.10 Subscriptions (excluding tithes, offerings and donations).

4.11 Un-recouped medical, dental, optical and pharmaceutical expenses.

The Minister can claim:

- the difference between what Medicare pay and the actual cost of medical expenses
- the difference between private health insurance rebates and the actual claim for medical and dental expenses.

4.12 Work related hospitality costs. Reimbursements of expenses require receipts for substantiation.

Expenses reimbursed from a Fringe Benefits account are deemed to be payments by the Church on behalf of the Minister and are not claimable as tax deductions.

Expenses not allowed from a Minister's fringe account 5

The following can not be paid from a Minister's Fringe Benefits account.

- 5.1 Personal Beneficiary Fund contributions to the defined benefit account.
- 5.2 Items which the Assembly has specifically determined to be inappropriate:
 - cash withdrawals or advances, including traveller's cheques (these constitute tax evasion if not included as income in your personal tax return)
 - tithes, church offerings and donations (these do not provide a direct benefit to the Minister)
 - fines—parking, speeding, etc.
 - taxation debts, including income or withholding tax, HECS, etc.
 - Centrelink debts for overpaid family allowance etc.
- 5.3 Items which do not conform to the criteria set by the Australian Taxation Office.

The purchase of traveller's cheques, or any other instrument which can be converted directly to cash, is not allowable as this would also be regarded as the receipt of income and be taxable in the hands of the Minister and incur a taxation liability.

Setting up a Minister's Fringe Benefits account 6

Step 1

The Minister determines what components of the stipend package will be paid through the Fringe Benefits account. The package includes the allowable maximum of the stipend (refer to the Application to participate form) and 100 per cent of house and travel allowances. (Increments of 10 percent of the stipend are allowable.)

Step 2

The Minister completes the Application to participate form and sends it to the Synod Office Fringe Benefits Coordinator (Form 1, attached).

Step 3

The value of the benefits must be agreed upon and documented by the Minister before the arrangement commences and will remain in place until such time as the minister completes a new Application to Participate (Form 1) to alter or cease the arrangement.

7 Reimbursement of expense fringe benefits

7.1 Reimbursement of expenses

Expenses are paid for by the Minister and reimbursed by the Synod Office Fringe Benefits Coordinator.

This is the normal method of reimbursement. Reimbursements will be made on behalf of the Minister on the provision of a tax invoice and a completed and signed *Reimbursement Claim* form (Form 2, attached), as per the steps below.

Reimbursement will be processed up to the balance of the Minister's Fringe Benefits account. It is the participant's responsibility to ensure that the claim form submitted each month does not exceed the available balance.

Step 1

The Minister incurs an expense and pays for the goods and/or services in full (deposits and lay-buys cannot be reimbursed until the purchase has been completed).

Step 2

The Minister completes the *Reimbursement Claim* form (Form 2, attached).

The claim form should clearly highlight the expense being claimed with the tax invoice securely attached to the form, with each tax invoice listed individually and in order on the claim form. Total the claim form ensuring that the claim does not exceed the funds available in the fringe account.

Sign and date the claim form.

Step 3

The Minister sends the claim form to the Synod Office Fringe Benefits Coordinator.

Step 4

The Synod Office Fringe Benefits Coordinator processes the claim against the available fringe balance.

Reimbursement will be processed within one week of receipt of your reimbursement claim form, subject to available funds in your account. Where insufficient funds are available, your reimbursement will be processed within one week of fund becoming available in your account.

7.2 Standing reimbursements

Payment of an amount directly to the suppliers of services for continuing, repeating amounts.

Standing reimbursements can be established for monthly payments that are made to the one organisation for services. These payments must be for the same amount each month and will remain active until the end of the calendar year in which they are set up.

The following is the current list of payments that may be set up as standing reimbursements:

- loan repayments
 - home mortgage and personal loan accounts; proof of loan type is required. This documentation will need to be sufficient in detail to enable a determination to be made in accordance with ATO decisions i.e. copy of a bank statement

The amount paid can be up to the agreed monthly levels or balance of the Minister's Fringe Benefits account.

Standing reimbursements will be deducted from the available fringe account balance prior to processing any submitted expenses claim.

A separate *Monthly standing reimbursement* form will need to be completed for each standing reimbursement requested. Each form must have attached supporting documentation which provides enough detail for the payment to be processed.

It is the responsibility of the Minister to ensure that the details of the payment remain current and accurate. The Synod Office accepts no responsibility for the payments made.

7.3 Administration fees

To maintain a Fringe Benefits account an \$8.00 administration fee will apply each month. This fee is deducted each month from all operating accounts.

7.4 Urgent reimbursements

If urgent reimbursements outside of normal processing arrangements (1 week from receipt) are requested during the month they will attract a \$25.00 processing fee for each reimbursement. The minimum amount which will be reimbursed per urgent payment is \$500.00.

Urgent reimbursements will be processed within 2 business days of receipt, subject to available funds in your account.

Fringe Benefits account information and conditions

8.1 Documentation

It is important for you to complete and sign the *Reimbursement Claim* form when submitting any invoice for payment from your fringe account. This form is your authorisation for Synod office to make payments from your fringe account, and a declaration by you that the expenditure is legitimate.

Please ensure that the expenses incurred are clearly detailed on the claim form and that the tax invoices are visibly highlighted and referenced to the payment.

Credit card expenditure

You must ensure that all expenditure on a credit card statement is explained on the claim form, including automatic payments from the card. Without this information the payment can not be processed. If a payment was made using a credit card, the original tax invoice must be attached to the claim form. The credit card statement alone does not contain the appropriate information and can not be used without the original tax invoice.

When requesting reimbursement of expenses which have been charged to a credit card account, please ensure that specific items being claimed are marked or highlighted. Only specific identifiable expenses can be reimbursed.

8.2 Tax invoices

All claims for reimbursement from the fringe account must be accompanied by a tax invoice. This means that the invoice has to say "Tax Invoice" and itemise the GST or say "GST inclusive".

When sending in receipts or invoices please send in ALL the pages.

Many insurance and utility companies have the terms "Tax Invoice" and "GST inclusive" on different pages. We can only claim the GST if we have all the relevant pages, including (for insurance companies) the page that actually shows the amount of GST. On an insurance policy, GST is not always $\frac{1}{11}$ of the total.

8.3 Fringe account statements

Statements are issued monthly to fringe account holders.

Each statement will show the opening balance, account transactions, and closing balance.

Statements will be generated and distributed to each participant prior to the end of each month.

8.4 Beneficiary Fund – accumulation account

It is technically possible for Ministers to make contributions to their Beneficiary Fund accumulation account via the fringe account. However, the Synod office does not offer this option. Ministers may salary sacrifice these contributions, prior to their expense fringe benefits election.

It would be wise for Ministers to consult an accountant or financial advisor on these matters.

(Note : Contributions CAN NOT be made to the defined benefit fund, refer 5.1.)

8.5 Expense payment fringe benefit – payments made to a home loan

The ATO has made a decision and issued advice relating to payments made to home loans:

- a) ATO ID 2001/532 Fringe Benefits arrangements involving loans with redraw facilities.

The ruling in part states:-

"An arrangement for the Employer to repay the Employee's loan account (with or without redraw facility) is considered to be an 'Expense Payment Fringe Benefit' provided by the Employer to the Employee under Section 20 of the FBTA.

The full amount borrowed by the Employee is viewed as the obligation of the Employee, which has been partially met by the Employer.

The fact that the Employee may or may not have utilised the redraw facility would not affect the arrangement. According to paragraph 39 of Taxation Ruling TR 2000/2 any redraw would constitute new borrowing of funds that can not be traced to the extra repayments."

Accordingly it is in order for principal and interest payments to be made from a fringe account to a mortgage account for the Minister's own home or retirement home notwithstanding that the loan may be able to be redrawn by the Minister.

- b) ATO ID 2002/614 Payments made to a home mortgage offset facility account.

The ruling in part states:-

"An arrangement for the Employer to pay an amount into the Employee's home mortgage offset account is not considered to be an 'Expense Payment Fringe Benefit' provided by the Employer to the Employee under Section 20 of the FBTA.

8 Fringe Benefits account information and conditions continued

The payment is not made in relation to an 'obligation' in respect of 'expenditure incurred' by the Employee but rather, an amount merely deposited by the Employer into an account of the Employee for the Employee.

The fact that some or all of the funds in this account may subsequently be transferred into the home mortgage loan account should not change the nature of the initial payment from one of 'a deposit' to an 'expense payment'. It is a payment of salary and wages and the Employer will be required to withhold an amount from the payment before it is paid into the Employee's home mortgage offset facility account".

Accordingly it is not in order for principal and interest payments to be made from a fringe account to a home mortgage offset facility account for the Minister's own home or retirement home.

The Synod office will require documentation from the lending institution prior to any payments being processed to home loan accounts. This documentation will need to be sufficient in detail to enable a determination to be made in accordance with the above ATO decisions.

8.6 Centrelink – personal income accountability

It is important to note that while non-cash benefits made to Religious Practitioners are exempt from tax and payment summary reporting, social security legislation takes the value of fringe benefits into account when assessing eligibility for various social security payments.

The Department of Family & Community Services, in correspondence with the Synod of South Australia (16 Jan 2001) states in part:

"While a number of allowances and reimbursements of ministry-related expenses may be deducted from the Minister's gross income, fringe benefits which are for the Minister's own private benefit are 'valuable consideration' and must be included if the Minister is claiming an income support payment."

The Ministerial Support Funds Committee offers the opinion that the Assembly List of Approved Expenditure items from a fringe account could be categorised as follows:-

- a. Those expenses which relate to the pastoral and ministry duties of a Religious Practitioner:
 - all expenses which are tax deductible
 - residence expenses paid by the Religious Practitioner
 - cost of motor vehicle used primarily by the Religious Practitioner
 - education expenses
 - work related hospitality costs.
- b. Those expenses which could be deemed to provide 'personal valuable consideration':
 - retirement home costs
 - health insurance costs
 - personal life insurance premiums
 - un-recouped medical and dental expenses.

Any dealings with Centrelink are the sole responsibility of the Minister. The Synod Office is not obliged to provide breakdown of fringe account payments to Centrelink.

Prior advice from your accountant/tax agent is highly recommended.

Important notes 9

- 9.1 A separate Fringe Benefits account is established for each Minister.
- 9.2 Expenses claimed from Fringe Benefits accounts
- must have been incurred by the participant
 - must be claimed in the current financial year
 - can not be claimed as a tax deduction.
- 9.3 Fringe Benefits accounts can not be overdrawn (i.e. reimbursement claims are not to exceed funds available). Payments will only be made up to the balance available in the Fringe Benefits account. It is the Minister's responsibility to ensure that any claim submitted can be met from available funds at that time.
- 9.4 Fringe benefits participants are responsible for keeping their own records.
- 9.4 The operation of the fringe account is at the discretion and responsibility of each Minister.
- 9.4 The Standing Committee has determined that the stipend should not be reduced by more than 30 percent under any arrangement relating to the provision of fringe benefits. (The fringe account comes under fringe benefits rulings.)
- 9.7 It is important to note that when funds are transferred to the Minister's fringe account they become designated funds for conversion to fringe benefits at the Minister's discretion, within the guidelines as listed.

Accumulated funds 10

- 10.1 Funds may accumulate over a 12 month period. Where a special need exists, a Minister may apply to seek approval from the Executive Director of Strategic Resources to extend this time.
- 10.2 A Minister may convert the amount allocated for fringe benefits into a cash payment at any time. Such payments will be included with monthly stipend and are subject to tax.
- Any amount converted from the designated funds held in a fringe account into a cash payment to the Minister will be subject to tax at the Minister's marginal rate, and will be included on the Minister's annual payment summary (group certificate) as gross income.
- 10.3 Any accumulated unspent balance will be treated according to the tax law applicable at the time of payment. It is important to note that this may affect the way that the fringe account may be accessed in the future.

Appendix

A

Extract from 1994 Assembly referrals

3.9.9 Stipends and Fringe Benefits Tax

The Assembly Standing Committee at its meeting in September 1994 made recommendations to all synods on stipends and Fringe Benefits Tax:

“Standing Committee has been considering this matter over the past two years. At its meeting in September 1994, Standing Committee received a second report on the utilisation of the Church’s exemption from Fringe Benefits Tax. After discussion Standing Committee resolved to:

1. Receive the report;
2. Recognise that some synods are utilising the Fringe Benefits Tax exemption through the provisions of a benefit account for Religious Practitioners as defined by the Australian Tax Office;
3. Recommend to synods, where the exemption is utilised, that Religious Practitioners and the Church should share equally in the benefits of such utilisation;
4. (a) Recommend to synods that 100% of travelling, housing, book and other work-related allowances and up to 30% of the minimum stipend could be paid into a benefit account;

(b) Request the synod secretaries to act on behalf of Standing Committee in recommending to synods a standard list of the range of expenditures which may be met from the benefit account;
5. Draw the attention of synods to the fact that if the relevant legislation changes, Religious Practitioners have to accept they will lose that benefit and the Church will have to accept it may have to pay more.”

Recommended list of expenditures which may be met from the Minister’s benefit account

(Determined on behalf of Standing Committee by the synod

secretaries, 6 September 1994, and amended 22 February 1995.)

1. All expenses that are tax-deductible, including study leave expenses and travel costs directly related to study leave.
2. Residence expenses paid by the Religious Practitioner (e.g. power, rates, telephone, repairs and maintenance, water, insurance, loan repayments).
3. Retirement home costs.
4. Costs of the motor vehicle primarily used by the Religious Practitioner.
5. Educational expenses for the Minister, the Minister’s spouse, and the Minister’s children, including school and university costs where the student lives away from home.
6. Work related hospitality costs.
7. Personal life insurance premiums.
8. Costs related to “other work-related allowances” (as per Standing Committee minute 4 (a) above) where the allowance has been paid into the benefit account, up to a maximum of the allowance paid.

Appendix B

Extracts from the *Fringe Benefits Tax Assessment Act*

Section 57

57 Exempt benefits – employees of religious institutions

Where:

- (a) the employer of an employee is a religious institution;
- (b) the employee is a Religious Practitioner;
- (c) a benefit is provided to, or to a spouse or child of, the employee; and
- (d) the benefit is not provided principally in respect of duties of the employee other than:
 - I. any pastoral duties; or
 - II. any other duties or activities that are directly related to the practice, study, teaching or propagation of religious beliefs;

the benefit is an exempt benefit.

Tax Ruling TR92/17

Income Tax and Fringe Benefits Tax “Exemption for Religious Institutions” of 10 December 1992 rules that benefits will be exempt when paid to a “Religious Practitioner” or employee of a religious institution, provided they are principally for duties or activities that are pastoral or religious in nature.

A Religious Practitioner is further defined in Tax Ruling TR 92/17:

- 11. A ‘Religious Practitioner’ is defined in subsection 136(l) of the FBTA to mean:
 - (a) a minister of religion;
 - (b) a student at an institution who is undertaking a course of instruction in the duties of a minister of religion;
 - (c) a full-time member of a religious order; or
 - (d) a student at a college conducted solely for training persons to become members of religious orders.
- 13. In determining whether a person is a minister of religion, many, if not all, of the following characteristics should be present:
 - (a) the person is a member of a religious institution;
 - (b) the person is recognised officially by ordination or other admission or commissioning, or, where the

Please note: refer to 1.1 on page 4.

particular religion does not require a minister to be formally ordained, the person is authorised to carry out the duties of a minister based on a specified level of theological or other relevant training or experience;

- (c) the person is recognised officially as having authority in matters of doctrine or religious practice;
 - (d) the person’s position is distinct from the ordinary adherents of the religion;
 - (e) the person has acknowledged leadership in the spiritual affairs of the religious institution;
 - (f) the person is authorised to discharge the duties of a minister or spiritual leader, including the conduct of religious worship and other religious ceremonies.
- 15. Religious Practitioners who receive a stipend or other form of remuneration (including non-cash benefits) are employees for the purposes of the FBTA (see the definitions of ‘current employee’ in subsection 136(1) of the FBTA and ‘employee’ in subsection 221A(1) of the ITAA). Consequently, if the requirements of section 57 of the FBTA are satisfied, any fringe benefits provided to a Religious Practitioner who is an employee of a religious institution are exempt benefits. (It should be noted that the consequence of a view that Religious Practitioners are not employees is, that non-cash benefits provided to a Religious Practitioner generally would be assessable income on ordinary concepts in the hands of the Religious Practitioner.)
 - 17. Lay persons acting in the capacity of a minister of religion or equivalent position may be treated as a minister while acting in that capacity. For example, a lay person may be directed to work in a parish where there is no ordained minister. Provided that the lay person comes within the meaning of ‘Religious Practitioner’ and is an ‘employee’ for FBT purposes, fringe benefits provided to that person are exempt.
 - 20. For a benefit to be exempt, it must not be provided principally in respect of duties of the employee other than pastoral duties (subparagraph 57(d)(i) of the FBTA), or other duties or activities that are directly related to the practice, study, teaching or propagation of religious beliefs (subparagraph 57(d)(ii) of the FBTA). The latter duties and activities are referred to in this Ruling as ‘directly related religious activities’.

Appendix **B** continued

What are pastoral duties?

21. Pastoral duties generally are duties associated with the spiritual care of the members of the congregation of a religious body. The following are examples of pastoral duties:
- (a) communication of religious beliefs;
 - (b) teaching and counselling adherents and members of the surrounding community;
 - (c) providing adherents and members of the surrounding community with spiritual guidance and support;
 - (d) attendance at an in-service training seminar by a person or persons conducting the seminar, provided that the seminar is of a spiritual nature; and
 - (e) meeting with and visiting adherents, the sick, the poor, or persons otherwise in need of emotional and spiritual support.

What are directly related religious activities:

i.e. practice, study, teaching or propagation of religious beliefs?

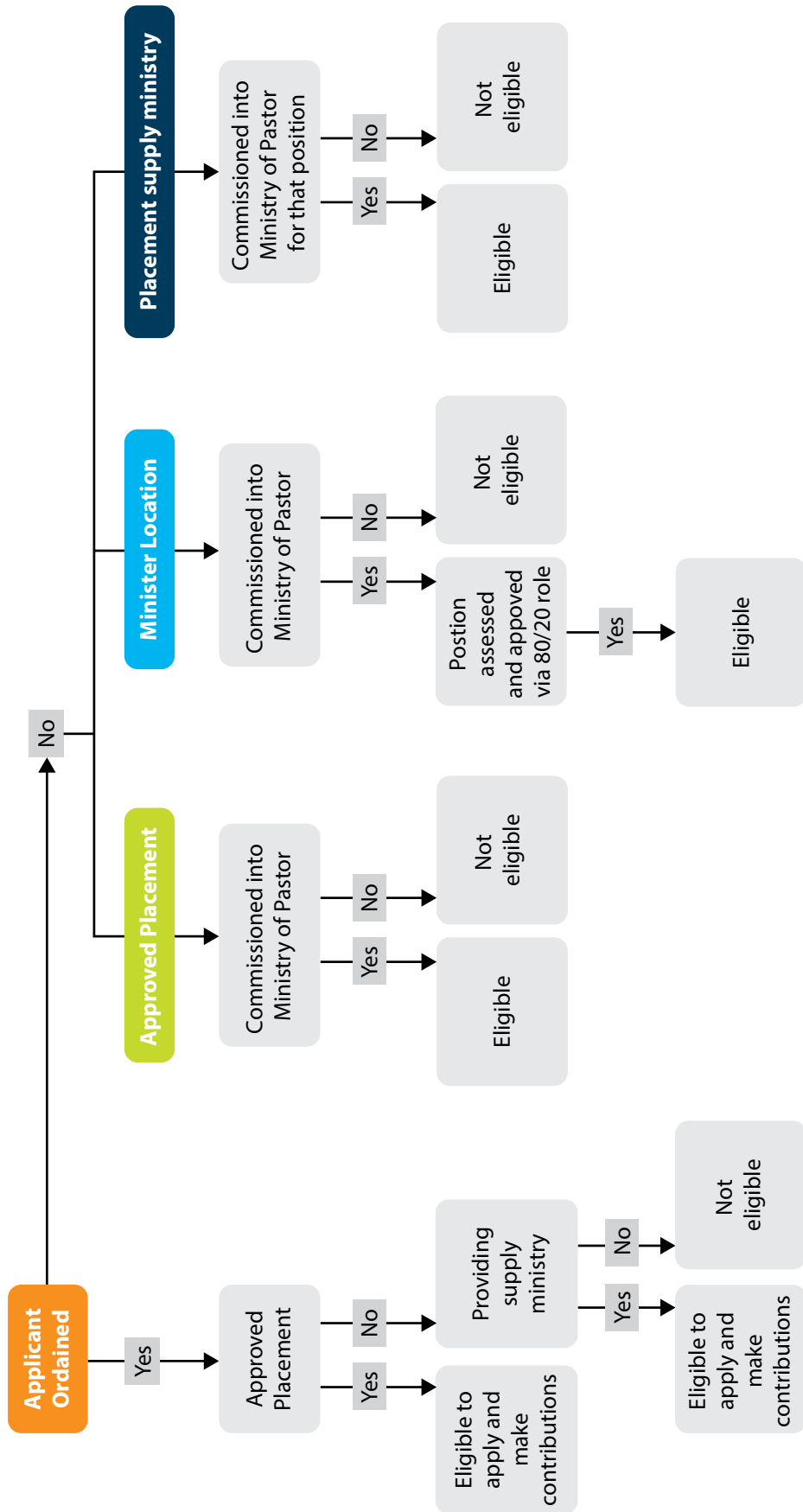
22. The duties or activities must be related directly to the practice, study, teaching or propagation of religious beliefs to meet the requirements of paragraph 57(d) of the FBTAA. The duties or activities may include secular activities if it can be shown that there is a direct link between those activities and the religious beliefs of the person concerned.
23. Although a full-time member of a religious order may not be involved exclusively or predominantly in pastoral duties, he or she generally is engaged in duties or activities that are directly related to the practice, study, teaching or propagation of their religious beliefs.
24. Missionary work, to the extent that it is not pastoral in character, is, in any event, directly related to the teaching or propagation of religious beliefs.

Examples

A minister of religion, whose duties are exclusively, or predominantly of a pastoral nature, is provided with a residence and a motor vehicle in addition to a stipend. Those benefits are not provided principally in respect of duties other than the minister's pastoral duties, and the benefits are exempt from fringe benefits tax. Similarly, if the religious institution pays the school fees for a child of that minister, that benefit is an exempt benefit.

Appendix

Ministerial Fringe Benefits – Eligibility & Access





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