



**To clergy and readers (both licensed and with PTO), PCC Secretaries, Treasurers, Parish Administrators and Churchwardens,**

Early last year, when Coronavirus was still no more than a cloud on a Chinese horizon, I sent out a communication about the changes that General Synod had made to the treatment of funeral fees. It generated a number of questions which were subsequently pushed off the agenda by virus and all that has gone with it. I am writing now to offer clarification in the hope that later is better than never.

As anyone who has ever looked at the fees table will know, funeral fees are not a straightforward business, with lots of different variables. Specific queries are therefore bound to continue arising, but I hope this note will deal with the most common situations.

It is also worth highlighting that the 2021 Fees Table has now been published and is available on the diocesan website; there are very modest increases in some fees, but not to all. There are no changes to the occasional duty fees.

**Church funerals vs crematorium or cemetery funerals:**

This is the key change which the General Synod made.

The old position was that the PCC always received a small element of the fee when an Anglican minister presided at a funeral, whether it was in church or not.

The new position is that the PCC is only entitled to an element of the fee when the funeral is in a church or churchyard; when the funeral is in a crematorium or cemetery, the entire fee is due to the DBF.

The principal rationale for that seemed to be that (a) it was often so hard to work out which PCC was entitled to the fee and (b) the PCC had no responsibility for the relevant building or land so a fee was not justified.

**Crematorium or cemetery funerals: licensed ministers vs ministers with PTO**

The bishop and his staff recognised the force of point (a) but on point (b) did not agree that a fee was not justified where a licensed minister takes a funeral in a crematorium or cemetery.

A *licensed minister* is very firmly rooted in the parish or parishes to which they are licensed and a parish has a legitimate interest in receiving some recompense for work their licensed ministers undertake. It was therefore decided that the DBF would donate from its fee for a crematorium or cemetery funeral a sum roughly equivalent to the fee the PCC used to receive when the funeral was taken by a licensed minister. This is £31 in 2020 and will remain the same in 2021. Where the minister is licensed in two or more parishes, the incumbent(s) should choose which PCC should receive the fee, or the minister in a vacancy. This applies to all licensed ministers, whether priests, deacons or readers.

*Ministers with PTO* exercise vital ministry on behalf of the church for which we are deeply thankful. They will often work closely with one parish, but this is not necessarily the case, and their Permission to

Officiate extends across the diocese. Even where they do work closely with one parish, they operate within a different framework, and no expectations can be placed on them; they give the service they give freely, often sacrificially, and without any legal obligations.

The rules for licensed ministers do not therefore apply to PTO clergy. Where a minister with PTO presides at a crematorium or cemetery funeral, the DBF will *not* donate part of the fee to any PCC. Again, this applies to all PTO ministers, whether priests, deacons or readers. It should be stressed that this is only the case for crematorium or cemetery funerals; for church or churchyard funerals, the PCC is still legally entitled to an element of the fee, and so donations by the DBF are irrelevant.

### **All funerals (and weddings): retired ministers vs other ministers**

In many dioceses, including Chichester, it is the custom for the DBF to donate part of its fee for weddings and funerals to the officiating minister when the minister is retired. In Chichester, the amount in 2020, unchanged for 2021, is £135 for a crematorium or cemetery funeral, and 80% of the DBF element of the fee for any other occasional office. The definition of retired can be found in the Clergy Manual:

*Retired clergy means formerly stipendiary clergy who have reached state pension age, are not in stipendiary ministry, secular employment or self-employment, and who are beneficed, licensed or hold permission to officiate. It therefore includes retired house for duty clergy even if they are in receipt of an honorarium and/or housing allowance but no stipend or secular employment income. It does not include ministers who are over the state pension age but have earnings from part-time employment or self-employed work. Ministers who have taken early retirement may apply to the Remuneration Committee to be granted the right to claim fees. This will normally be granted in the case of ill health retirement, but not in the case of early retirement on financial grounds.*

This will therefore principally apply to PTO clergy, but will also apply to some house for duty clergy.

It will be noted that this applies where the minister was previously stipendiary. For clergy who have retired from self-supporting ministry and retired readers, the normal rule is that the minister does *not* receive part of the fee. This is a difficult and sensitive issue, and it is recognised that the financial position of ministers may well be different after retirement. But the conclusion of the bishop's staff was that there is a difference between ministers who have dedicated their working lives to the church, and to whom the Church therefore has an ongoing duty of financial care both for the minister and their family, and those who have generously given their service in addition to their other remunerated work.

It should also be noted that the bishops in the diocese are of course concerned that retired clergy, whether previously stipendiary or otherwise, should not be in financial hardship: those who find themselves in such a position are always welcome to seek the advice of their archdeacon, who has access to diocesan welfare funds.

### **Funerals in other dioceses**

Parish administrators and PTO ministers should note that where a funeral is taken in a crematorium or cemetery in another diocese, the DBF fee should only be paid to Chichester DBF if the deceased was parishioner in the diocese. Further guidance is available on page 6 of the Church of England's guide at <https://www.churchofengland.org/sites/default/files/2017-11/Guide%20to%20Church%20of%20England%20Fees.pdf>

If the DBF fee is payable to the DBF of another diocese, that diocese may or may not make donations to the PCC and/or to retired ministers, and it will be necessary to check with that diocesan office.

Similarly, where a funeral is taken in a crematorium or cemetery in Chichester for a parishioner of another diocese, the DBF fee will be payable to that other diocese, and the same check should be made.

## **Payment practicalities**

When the PCC is entitled to part of the fee (i.e. for funerals in church, or funerals taken by licensed ministers), the funeral director should pay the entire fee to the PCC. The PCC should then retain its own element of the fee/donation, make any payment due to the minister (if he or she is retired) and pay the remainder to the DBF. The quarterly return to accompany the payment can as ever be found on the diocesan website: <https://www.chichester.anglican.org/parochial-fees/>

When the PCC is not entitled to part of the fee, i.e. where a PTO minister officiates at a crematorium or cemetery funeral, the suggestion has been that the funeral director should pay the entire fee to the DBF, and the DBF will then make any payment due to the minister if he or she is retired. The minister will of course need to notify the DBF of the funeral taken; a form for this is attached, but an email or letter with the same information will be perfectly acceptable. It did not seem fair to ask the PCC to do the administration when the PCC was not receiving any funds.

That said, we have no objection to any PCC, being willing to continue attending to the administration without receiving a fee, collecting the fees and then making disbursements to the DBF after making any required payment to the minister. However, this is not encouraged as it adds confusion to an otherwise simple rule that PTO ministers should tell the funeral director to pay the PCC if the funeral was in a church or churchyard but the DBF if the funeral was in a crematorium or cemetery.

It is not good practice for the full fee to be paid to the minister personally. We strongly urge ministers to refrain from this and arrange for fees to be paid either to the DBF or to the PCC. The same does not apply to expenses, but it will usually be more convenient for expenses to be paid with the fee and then subsequently remitted to the minister. If the funeral director is willing to make two payments, one to the minister and one to the DBF or PCC, that is also acceptable.

## **Summary**

The simple rule of who to tell the funeral director to pay is as follows:

- If you are a licensed minister, tell the funeral director to pay the PCC.
- If you have PTO, tell the funeral director to pay the PCC for a church or churchyard funeral; tell the funeral director to pay the DBF for a crematorium or cemetery funeral.

## Summary table

	<b>Funeral in church or churchyard</b>	<b>Funeral at crematorium or cemetery</b>
<b>Licensed minister</b>	<ul style="list-style-type: none"> <li>• Funeral director pays full fee to PCC of the parish of the church/churchyard</li> <li>• PCC retains PCC fee (£91 in 2020 and 2021)</li> <li>• If minister retired, PCC pays portion to minister (£86.40 in 2020 and 2021)</li> <li>• PCC pays remainder to DBF</li> </ul>	<ul style="list-style-type: none"> <li>• Funeral director pays full fee to PCC (incumbent(s) to choose which if licensed in more than one parish, or the minister in a vacancy)</li> <li>• PCC retains DBF donation to PCC (£31 in 2020 and 2021)</li> <li>• If minister retired, PCC pays portion to minister (£135 in 2020 and 2021)</li> <li>• PCC pays remainder to DBF</li> </ul>
<b>Minister with PTO</b>	<ul style="list-style-type: none"> <li>• Funeral director pays full fee to PCC of the parish of the church/churchyard</li> <li>• PCC retains PCC fee (£91 in 2020 and 2021)</li> <li>• If minister retired, PCC pays portion to minister (£86.40 in 2020 and 2021)</li> <li>• PCC pays remainder to DBF</li> </ul>	<ul style="list-style-type: none"> <li>• Minister submits claim form to DBF and DBF invoices funeral director</li> <li>• Funeral director pays full fee to DBF</li> <li>• If minister retired, DBF pays portion to minister (£135 in 2020 and 2021)</li> </ul>

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*Figures for Funerals in Church corrected*