

## **FEES AND GIFTS FOR SERVICES RENDERED (1992)**

“RESOLVED THAT Canon 25 amended as follows:

4. All fees or gifts for services shall be paid to the parish and, together with all Christmas offerings, shall be recorded as income in the accounts of the parish, and Vestry shall decide on the disposition of these fees, gifts and offerings. Services are all services rendered on behalf of or in the name of the parish by the rector, an employee, parish group, or a member of the parish. Services include but are not restricted to baptism, confirmations, weddings, anniversary celebrations, funerals, memorial services, house blessings, house calls, healing, and counselling.”

### **Clarification**

Diocesan Synod (1992) passed the above motion that all church related fees be payable to the parish. These fees are for services rendered by clergy, parish staff, and parish groups. We do not recommend any particular way of disbursement after receipt of these fees, provided that negotiation has taken place with those implied by this Canon. It is very important to protect both the individuals and groups concerned and the parishes themselves, that the money received is accountable through the financial records of the parish.

“Services” in this Canon is referring, but not restricted to, liturgical services performed by the church for special occasions such as stated in the Canon, as well as counselling.

Services, for which many fees or gifts are usually received, are responsibilities which fall within the job descriptions of most clergy, responsibilities for which they are already being paid. There are, of course, circumstances which require clergy to be paid for rendering specific services. An example may be an ordained person asked to officiate at a wedding or funeral removed from his or her own charge, especially where traveling expenses will be incurred. Another example would be retired and “secular” clergy who, when asked by the community to perform certain pastoral services, are not otherwise compensated for such work. Other examples exist, but the principle remains. Let the church adequately pay its clergy according to decent living standards, and properly support them in their calling. But let neither the clergy nor the church reduce their ministry to a service available for hire and create an environment of “fees for services rendered.”

### **Rationale**

The motion adopted by Synod reflected the concern that practices regarding fees and gifts for services rendered and special Christmas offerings is very diverse throughout the Diocese. The amendment to Canon 25 will assure that:

1. all parish income is properly recorded
2. a more complete profile of the true income of clergy, parish employees and parish groups, is declared;

3. all contributors will receive a formal receipt for income tax purposes (where applicable)

The policy would comply with the Woods Gordon report on compensation policies and practices prepared for the Anglican Church of Canada (1989). That report recommended: “a standard policy be developed for dealing with other income such as fees received for special services and Christmas offerings.”

### **Recommendations**

These recommendations were adopted by Diocesan Council in May, 1992 and then referred by the Diocesan Compensation Group to the Board on Canons and Rules of Order for presentation of the amendment to Canon 25 to the 1992 Diocesan Synod:

- (a) **Fees and Gifts**  
Any fees and gifts received for the use of space or for services rendered should be paid to the parish treasury and not to individuals. Distribution of these fees to various groups or individuals would be a policy decision of vestry, taking into account any existing contracts or agreements. Appropriate deductions should be made with the amounts being reflected on T4 slips where appropriate.
- (b) **Special Christmas Offerings**  
It is recommended that all Christmas offerings be received and recorded in accounts of the parish. If the parish decided to pay out a bonus to the rector or other members of the personnel team, that would be a policy decision of vestry. Appropriate deductions should be made with the amounts being reflected on T4 slips. This should ensure that the total income figures of the parish as well as its clergy costs are properly reflected.
- (c) **Deductions**  
It is recommended that appropriate deductions be negotiated between staff and parish for gifts and fees that are paid back to them.
- (d) **Time Frame**  
Because of the sensitivity of these situations as well as traditional practices, it is recommended that these policies be phased in by each parish in an appropriate manner so that the policy is fully effective on January 1, 1994.