

Arweiniad...
A Guide To...

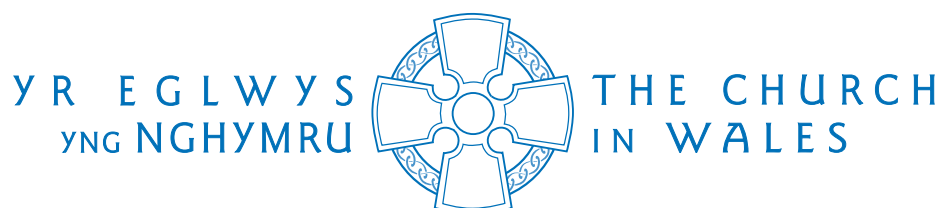
Treuliau Plwyfol Clerigion

Parochial Expenses of Clergy



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Rhagarweiniad

Bwriedir y llyfryn hwn yn gyfarwyddyd i glerigion mewn plwyf, Wardeniaid Eglwys ac Ysgrifenyddion a Thrysoryddion Cyngorau Plwyf Eglwysig ar ad-dalu treuliau plwyf. Cyngorir clerigion a'r Cyngor Plwyf Eglwysig i gyfeirio hefyd at y cyngor a roddir gan Gyllid a Thollau ei Mawrhydi ar Dreuliau a Buddiannau – Arweiniad Trethu (Llyfryn 480) ac a gynhwysir yn y nodiadau ar Ffurflen Dreth Gweinidogion yr Efengyl SA102M. Ceir gwybodaeth bellach ar wefan Cyllid a Thollau ei Mawrhydi www.hmrc.gov.uk a hefyd oddi wrth y Gwasanaeth Cyngori Eglwysig ar Ddeddfwriaeth a'i arweiniad ar Drethu Gweinidogion yr Efengyl ar www.clas.org.uk.

Diffinio Treuliau Plwyf

Diffinnir treuliau plwyf fel y costau hynny y cytuna clerigion â'u Cyngor neu Gyngorau Plwyf Eglwysig eu bod yn angenrheidiol i'w galluogi i gyflawni dyletswyddau eu swydd. O dan Gyfansoddiad yr Eglwys yng Nghymru disgwylir i Gyngorau Plwyf Eglwysig adolygu'n flynyddol eu had-daliadau o dreuliau plwyf clerigion. Hyd y gellir, dylai clerigion osgoi talu am eitemau sy'n gyfrifoldeb y Cyngor Plwyf Eglwysig, e.e. angenrheidiau'r cymun, atgyweirio neu lanhau'r eglwys, talu organyddion, etc. Dylai'r Cyngor Plwyf Eglwysig dalu'r rhain yn uniongyrchol.

Mae gan glerigion hawl i gael eu had-dalu am dreuliau cyfreithlon cyflawni eu dyletswyddau.

Hawlio treuliau

Dylai clerigion hawlio ad-daliad o'u holl dreuliau bob mis, gan ddefnyddio ffurflen hawlio treuliau. Ceir enghraifft o ffurflen felly yn Atodiad 1. Wrth hawlio treuliau, rhaid i glerigion gynnwys anfonebau a derbynebau. **Ni ddylai'r Cyngor Plwyf Eglwysig ar unrhyw gyfrif dalu treuliau yn rhandaliadau ar sail lwfans sefydlog gan y gallai hynny beri bod y clerig yn atebol am dreth a bod posibilrwydd hefyd y gallai'r Cyngor Plwyf Eglwysig fod yn atebol am gyfraniadau yswiriant gwladol cyflogwr.** Dylai'r Cyngor Plwyf Eglwysig gadw pob tystiolaeth ddogfennol ynglŷn ag ad-dalu treuliau am gyfnod o saith mlynedd ar ôl gwneud y taliad. Dylai clerigion hefyd gadw copi rhag ofn y bydd ymholiad treth incwm.

Ni ddylai bod unrhyw atebolrwydd am dreth os telir yn llawn bob treuliau cymwys.

1. Postio a defnyddiau ysgrifennu

Mae'n weddol hawdd cofnodi gwariant ar yr eitemau hyn trwy gadw anfonebau neu dderbynebau a llyfr postio. Dylai'r Cyngor Plwyf Eglwysig ad-dalu i'r clerig yn llawn bob gwariant ar bostio a defnyddiau ysgrifennu yng ngwaith y plwyf.

2. Ffôn

Argymhellir bod y llinell ffôn ar gyfer busnes yr eglwys yn enw'r Cyngor Plwyf Eglwysig a bod trefniant i gynnwys enw'r clerig yn y llyfr ffôn. Bydd y Cyngor Plwyf Eglwysig felly'n gyfrifol am dalu costau'r rhentu i gyd a bydd disgwyl i'r clerig ei ad-dalu am alwadau personol. Dylid nodi y gall y bydd y clerig yn atebol am dreth bersonol am ddefnydd preifat o'r llinell ffôn.

Ffôn preifat

Fe all y bydd y clerig am osod llinell ychwanegol ar gyfer galwadau preifat. Ni all hawlio unrhyw ad-daliad treuliau ar linell o'r fath.

Ffôn symudol

Pan fo clerig yn defnyddio ei ffôn symudol ei hun at alwadau swyddogol, ni ddylai'r Cyngor Plwyf Eglwysig ad-dalu'r gost ond pan ddangosir datganiad eitemedig.

3. Cyfarpar swyddfa

Mae'r Cyngor Plwyf Eglwysig yn uniongyrchol gyfrifol am ddarparu a chynnal pob cyfarpar swyddfa, e.e. cwpwrdd ffeilio, llungopiwr etc. Mae'n bwysig bod dealltwriaeth glir ynglŷn â pherchenogaeth unrhyw gyfarpar cyfrifiadurol.

Os yw'r Cyngor Plwyf Eglwysig yn darparu cyfrifiadur ar gyfer swyddfa'r plwyf, eiddo'r Cyngor ydyw a'r Cyngor ddylai dalu amdano ac am fynediad i'r rhyngwyd. Bydd hyn yn cynnwys pob taliad misol a biliau ffôn ynglŷn â defnyddio'r rhyngwyd. Dylid gwneud cyn lleied ag sy'n bosibl o ddefnydd personol o gyfrifiadur y Cyngor Plwyf Eglwysig.

Introduction

This booklet is intended as guidance for Parish Clergy, Parish Wardens, PCC Secretaries and Treasurers about the re-imbusement of Parish expenses. Clergy and the PCC are advised to also refer to the advice issued by HMRC on Expenses and Benefits – Tax Guide (Booklet 480) and the notes contained in the Tax Return for Ministers of Religion SAI02M. Further information and advice is available on the HMRC web site www.hmrc.gov.uk and also from the Churches Legislation Advisory Service and its guide Taxation of Ministers of Religion at www.clas.org.uk.

Definition of Parish expenses

Parish expenses are defined as those running costs which Clergy and their PCC (s) agree are necessary to enable Clergy to fulfil the duties of their office. The PCC is required under the Constitution of the Church in Wales to make an annual review of the reimbursement of the parochial expenses of clergy. Clergy should as far as possible avoid paying for items that are the responsibility of the PCC e.g., altar requisites, repairs to or cleaning of church buildings, payments to organists etc. These should be paid by the PCC direct.

Clergy are entitled to be reimbursed legitimate expenses that are incurred in fulfilling their duties.

Claiming expenses

Clergy should claim monthly for the reimbursement of all expenses using an expenses claim form. A sample expenses claim form can be found at Annex 1. When claiming expenses Clergy must provide invoices and receipts. **On no account should a PCC pay expenses on the basis of a fixed rate allowance paid in instalments as to do so could result in a tax liability for the cleric and potentially a liability to pay employers national insurance contributions for the PCC.** The PCC should retain all documentary evidence relating to reimbursing expenses for a period of seven years from the date of payment. Clergy should also keep copies in the event of income tax enquiries.

There should be no tax liability provided all properly chargeable expenses are fully reimbursed.

1. Postage and Stationery

Expenditure on these items is relatively easy to record by retaining invoices or receipts and maintaining a postage book. Clergy should be fully reimbursed by the PCC for all expenditure on postage and stationery that is used for parish business.

2. Telephone

It is recommended that the telephone line for church business use is in the name of the PCC and arrangements are made for the Cleric's name to appear in the telephone directory. The PCC will then be responsible for the rental charges in full and the Cleric will be required to reimburse the PCC for his/her own personal calls. It should be noted that a potential personal tax liability may arise for the cleric for personal use of the telephone line.

Private Telephone

Clergy may wish to install an additional line for

private calls; however, they will not be able to claim for any reimbursement of costs attributable to the private line.

Phone Mobile

Where a Cleric uses his/her own mobile phone for an official call, the PCC should reimburse the cost of the call only on production of an itemised statement.

3. Office equipment

The PCC is directly responsible for the provision and maintenance of all office equipment such as filing cabinet, photocopier etc. It is important for there to be a clear understanding about the ownership of any computer equipment.

If the PCC provides a computer for the parish office it will be PCC property and the PCC should meet the cost of its provision along with the cost of internet access. This will include any monthly charges and telephone bills in connection with internet use. Personal use of the PCC computer should be minimised.

4. Cyflogi cynorthwydd gweinyddol

Pan benodir rhywun i roi cymorth gweinyddol a/ neu ysgrifenyddol i'r clerig, dylai'r Cyngor Plwyf Eglwysig benderfynu telerau ac amodau'r gwaith, ac ef fydd y "cyflogwr". Bydd y Cyngor Plwyf Eglwysig yn gyfrifol am dalu'r cynorthwydd yn uniongyrchol. Cynghorir y Cyngor i gyfeirio at y nodyn o gyfarwyddyd a gynhyrchwyd gan Gorff y Cynrychiolwyr ar gyflogi staff. Gellir cael cyfarwyddyd hefyd oddi wrth Adran Adnoddau Dynol Corff y Cynrychiolwyr.

5. Ymwelwyr

Mae'n bwysig bod y Cyngor Plwyf Eglwysig yn sicrhau bod pawb sy'n cynorthwyo, am pa reswm bynnag, yn cael eu had-dalu am y treuliau a fu arnynt. Ar y cyfan, mae'n debygol mai costau teithio fydd y rhain, a dylid eu had-dalu ar ôl derbyn ffurflen hawlio briodol.

6. Gofalu am wisgoedd

Mae'n rhaid i glerig wrth wisgoedd arbennig i gyflawni ei waith. Dylai'r Cyngor Plwyf Eglwysig sicrhau ei fod yn talu'n llawn am lanhau a golchi ac atgyweirio'r holl wisgoedd swyddogol. Pan fo angen gwisgoedd newydd, gofynnir i'r Cyngor Plwyf Eglwysig fod yn hael, hyd yn oed os â'r clerig â'r wisg gydag ef pan fo'n gadael y plwyf. Disgwylir i glerigion dalu am eu crysau a'u coleri clerigol eu hunain.

7. Taliadau dŵr a charthffosiaeth a thaliadau amgylcheddol

Y Cyngor Plwyf Eglwysig, nid y clerig, ddylai dalu'r taliadau hyn ynglŷn â'r persondy.

8. Gwresogi, goleuo a glanhau

Cydnabyddir bod rhai rhannau o'r persondy, e.e. y cyntedd a'r stydi, yn fannau swyddogol y mae eu hangen i gyflawni dyletswyddau. Dylai'r Cyngor Plwyf Eglwysig dalu am wresogi a goleuo a glanhau'r manau hyn. Dylid seilio'r ad-daliad ar gyfradd o gyfanswm cost gwresogi a goleuo a glanhau'r persondy. Fel rheol gyffredinol, ystyrir 25% o holl gost y gwresogi a'r goleuo a'r glanhau yn ad-daliad rhesymol yn y rhan fwyaf o achosion.

9. Cynnal a chadw'r persondy, addurno ac atgyweirio

Ceir arweiniad llawn ar gyfrifoldebau'r Cyngor Plwyf Eglwysig a'r clerig ynglŷn â chynnal a chadw'r persondy a'i addurno a'i atgyweirio yn y ddogfen o dan y teitl 'Persondai – Canllawiau i Glerigion' a gyhoeddir gan bob Bwrdd Persondai.

10. Teithio

Trafnidiaeth gyhoeddus

Pan fo clerig yn defnyddio trafndiaeth gyhoeddus ar gyfer siwrnai swyddogol, dylid talu'r gost yn llawn.

Treuliau moduro

Rhaid i glerigion gadw cofnod o'r milltiroedd a deithiwyd yn benodol at gyflawni eu dyletswyddau. Dylai'r Cyngor Plwyf Eglwysig ad-dalu'r holl gostau teithio ar fusnes swyddogol ar y raddfa yn ôl y filltir a gynghorir gan Gyllid a Thollau ei Mawrhydi. Rhoddir y graddfeydd cyfredol yn Atodiad 2 i'r llyfryn hwn, ac fe'u diweddarir yn gyson a'u hysbysu i bob clerig a phob Cyngor Plwyf Eglwysig. Y maent i'w cael hefyd ar wefan yr Eglwys yng Nghymru, www.eglwysyngnghymru.org.uk. Dylid nodi yr asesir graddfa filltir Cyllid a Thollau ei Mawrhydi i gynnwys holl gostau rhedeg modur newydd, yn cynnwys gwasanaethu, yswirio, a thraul. Nid yw, fodd bynnag, yn cynnwys costau eraill megis taliadau am barcio neu doll ffordd; dylid ad-dalu'r costau hyn ar wahân. Cyfrifoldeb y clerig yw unrhyw ddirwyon neu gosbau a roddir arno. Wrth hawlio, ni ddylid talgrynnu milltiroedd a rhaid nodi pwrpas y daith.

Pan fo clerigion yn byw y tu allan i'r fywoliaeth y penodwyd hwy iddi, nid ad-delir costau teithio rhwng eu cartref a'r fywoliaeth.

Beiciau modur

Fel gyda threuliau moduro, rhaid i glerigion gadw cofnod o'r milltiroedd a deithiwyd at gyflawni eu dyletswyddau. Dylai'r Cyngor Plwyf Eglwysig ad-dalu'r holl gostau teithio ar fusnes swyddogol ar y raddfa yn ôl y filltir a gynghorir gan Gyllid a Thollau ei Mawrhydi. Rhoddir y graddfeydd cyfredol yn Atodiad 2 i'r llyfryn hwn, ac fe'u diweddarir yn gyson a'u hysbysu i bob clerig a phob Cyngor Plwyf Eglwysig.

4. Employment of administrative assistance

Where someone has been appointed to give administrative and/or secretarial assistance to the Clergy, the PCC should determine the terms and conditions of employment and be the “employer”. The PCC is responsible for paying the employee direct. The PCC is advised to refer to the guidance note issued by the Representative Body on employing personnel. Guidance may also be obtained from the H R Department of the Representative Body.

5. Visiting Officials

It is important that the PCC takes positive steps to ensure that all those giving assistance on whatever basis are offered reimbursement for the expenses they have incurred. In the main these are likely to be travelling expenses which should be reimbursed on receipt of an appropriate claim form.

6. Maintenance of Robes

Certain robes are necessary for the performance of Clerics' duties. The PCC should ensure that it provides the full cost of cleaning, laundering and repairing all robes used by the Clergy. Where Clergy need to replace robes the PCC is asked to take a generous view even if the Cleric may take the robe with them when they leave the parish. Clergy are expected to provide their own clerical shirts and collars.

7. Water, sewerage and environmental charges

These charges relating to the parsonage should be paid direct by the PCC and not the Cleric.

8. Heating, lighting and cleaning

It is recognised that some parts of the Parsonage e.g. the hallway and study are official and as such are provided for the performance of duties of office. Heating, lighting and cleaning costs in respect of the official accommodation should be met by the PCC. This cost should be based on the proportion of the total expenditure on heating, lighting and cleaning of the parsonage. As a general rule of thumb, 25% of the total cost of heating, lighting and cleaning in most cases would be considered reasonable reimbursement.

9. Parsonage maintenance, redecoration and repair

Full guidance on the PCC and clergy responsibilities in respect of parsonage maintenance, redecoration and repair is detailed in the document entitled 'Parsonages – Guidelines to Clerics' issued by each of the Parsonage Boards.

10. Travel

Public transport

Where public transport is used by a cleric for any official journey reimbursement should be made in full for the fare paid.

Car expenses

Clergy must keep a record of the mileage for all journeys undertaken wholly in the performance of their duties. The PCC should reimburse all mileage for official business at the HMRC advisory mileage rate – current rates can be found at Annex 2 to this booklet and are regularly updated and notified to all Clergy and PCCs. Current rates can also be found on the Church in Wales web site at www.churchinwales.org.uk. It should be noted that the HMRC mileage rate is assessed to cover all running costs of a new vehicle including servicing, insurance, wear and tear etc. The mileage rate does not however cover other costs such as parking fees and road tolls; these fees should be reimbursed separately. Any fines or penalties incurred by the cleric are the responsibility of the cleric. Mileage claims should not be rounded and should indicate the purpose of the journey.

Where clergy live outside the benefice to which they are appointed expenses will not be reimbursed for travel between their home and benefice.

Motorcycles

As with car expenses clergy must keep a record of the mileage for all journeys undertaken in the performance of their duties. The PCC should reimburse all mileage for official business at the HMRC advisory mileage rate – current rates can be found at Annex 2 to this booklet and are regularly updated and notified to all Clergy and PCCs.

Beiciau

O bryd i'w gilydd gall clerigion ddefnyddio beic i'w cludo ar ddyletswyddau swyddogol. Mae'r graddfeydd a'r lwfansau a gynghorir gan Gyllid a Thollau ei Mawrhydi yn darparu at ad-dalu costau teithio ar feic. Rhoddir y raddfa gyfredol yn Atodiad 2 i'r llyfryn hwn, a ddiweddarir yn gyson a'i hysbysu i bob clerig a phob Cyngor Plwyf Eglwysig.

Rhannu ceir

O bryd i'w gilydd bydd clerigion o fywoliaethau grŵp, rheithoriaethau tîm neu hyd yn oed blwyfi cyfagos yn mynd i'r un cyfarfodydd neu ymweliadau neu ddigwyddiadau. Lle bo'n bosibl ac yn ymarferol, fe'u hanogir i rannu car. Mae Cyllid a Thollau ei Mawrhydi yn argymhell tâl o 5c y teithiwr y filltir fusnes am gludo cydclerigion ar siwrneiau gwaith.

Materion eraill

Tŷ am ddyletswydd

Mewn rhai achosion gellir rhoi i glerigion di-dâl neu glerigion wedi ymddeol dŷ am ddyletswydd, a phan ddigwydd hynny dylai'r Cyngor Plwyf Eglwysig ad-dalu treuliau fel i glerig cyflogedig, ond yn unol â chyfarwyddyd penodol ar y mater sydd i'w cael oddi wrth Gorff y Cynrychiolwyr.

Bywoliaethau grŵp

Pan fo clerig yn gyfrifol am fwy nag un plwyf, cyfrifoldeb y plwyfi fydd cytuno â'i gilydd sut i dalu'r treuliau yn unol â'r Arweiniad hwn.

11. Lletygarwch

Dylai'r Cyngor Plwyf Eglwysig ad-dalu o fewn rheswm gostau lletygarwch swyddogol. Wrth hawlio, dylid nodi faint oedd yn bresennol a, lle bo'n briodol, pwy yr oeddynt yn ei gynrychioli.

12. Eitemau eraill

Llyfrau a chyfnodolion

Cyfrifoldeb y Cyngor Plwyf Eglwysig yw llyfrau gwasanaeth a llyfrau a ddosberthir wrth baratoi at Briodas, Bedydd neu Fedydd Esgob. Dylai clerigion sy'n talu am eitemau o'r fath hawlio ad-daliad. Gellir ad-dalu cost cyfnodolion trwy gytundeb â'r Cyngor Plwyf Eglwysig.

Hyfforddiant mewn swydd ac encilion

Anogir pob clerig i fynychu'n rheolaidd hyfforddiant mewn swydd ac encilion, a disgwylir i'r Cyngor Plwyf Eglwysig gefnogi hynny.

Bicycles

From time to time clergy may use a bicycle as a means of transport to undertake official duties. HMRC advisory rates and allowances for travel make provision for reimbursement of the business mileage using a bicycle. The current rate can be found at Annex 2 to this booklet and is regularly updated and notified to all Clergy and PCCs.

Car Sharing

From time to time clergy from grouped benefices, team rectories or even adjoining parishes attend the same meetings, visits or events. Where possible and practicable, clergy are encouraged to share transport. HMRC recommends a passenger payment of 5p per passenger per business mile for carrying fellow clergy for work related mileage.

Other Issues

House for Duty

In some cases non-stipendiary clergy or retired clergy may be given a house for duty and where these arrangements exist the PCC should apply reimbursement of expenses as for stipendiary clergy subject to particular guidance available from the Representative Body which covers house for duty arrangements

Group Benefices

Where a cleric has responsibility for more than one parish it is the responsibility of the parishes to agree how expenses should be dealt with in accordance with this Guide.

11. Hospitality

Reasonable expenditure for official entertaining should be reimbursed by the PCC. Claims should indicate the number of attendees and, if applicable, whom they represent.

12. Other items

Books and Periodicals

Books used for the conduct of services as well as books given out in preparation for Marriage, Baptism or Confirmation are the responsibility of the PCC. Clergy who purchase such items should claim for reimbursement. Periodicals may be reimbursed as agreed with the PCC.

In-service training and retreats

All Clergy are encouraged to participate in regular in-service training and retreats and the PCC is expected to support such arrangements.

Cyllid a Thollau Ei Mawrhydi – Teithio

HMRC Rates and Allowances – Travel

Graddfeydd Cydnabyddedig MilltiroeddApproved Mileage Rates

	10,000 milltir fusnes yn y flwyddyn dreth First 10,000 business miles in the tax year	Pob milltir fusnes dros 10,000 yn y flwyddyn dreth Each business mile over 10,000 in the tax year
Ceir a Faniau Cars and Vans	45c 45p	25c 25p
Beiciau Modur Motor Cycles	24c 24p	24c 24p
Beiciau Bicycles	20c 20p	20c 20p

Taliadau Cludo Teithwyr – Ceir a Faniau

5c y teithiwr y filltir fusnes am gludo cydweithwyr mewn car neu fan ar deithiau sydd hefyd yn deithiau gwaith iddynt hwy. Dim ond taliadau penodol am gludo teithwyr sy'n cyfrif ac ni fydd dim cymorth os derbyniwch lai neu ddim byd o gwbl.

Passenger Payments – Cars and Vans

5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them. Only payments specifically for carrying passengers count and there is no relief if you receive less or nothing at all.

Gellir lawrlwytho'r ffurflenni hyn (Atodiad 1 ac Atodiad 2) a'r cyhoeddiad ei hun am ddim oddi ar:

<http://www.eglwysyngnghymru.org.uk/adnoddau>

neu

<http://www.eglwysyngnghymru.org.uk/cyhoeddiadau/lawrlwytho>

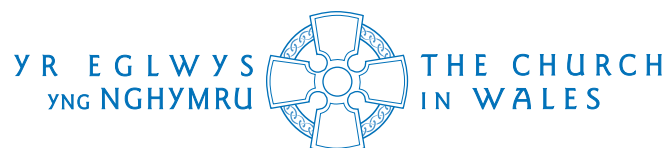
These forms (Annex 1 and Annex 2) along with the publication are available for free download from:

<http://www.churchinwales.org.uk/resources>

or

<http://www.churchinwales.org.uk/publications/downloads>

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