

Clergy paid through our payroll need to complete the Ministers of Religion pages of the tax return for HM Revenue and Customs. If you were on the payroll during the last tax year and have not received a tax return please contact HMRC.

We recommend that you complete your tax return as soon as possible. The final deadline for the paper return is 31 October. Although you can submit your return online up to 31 January, please bear in mind that you would need to either purchase special software to enable you to complete the Ministers of Religion pages online *or* use a tax agent that uses such software.

Information you need to complete your tax return

Your P60 (or P45 if you left the payroll before 6 April)

The P60 confirms the taxable pay you received in the year and the tax deducted.

Please note that **only** your taxable stipend is reported on your P60 certificate. It doesn't include HLC, payroll giving, childcare and additional voluntary contributions to your pension which are not subject to tax. [FAQs about the P60](#)

Your P11D (if you received any HLC allowance or other benefit during the year)

Only if you received any HLC allowance or other benefit during the year. Please note that if you have received a benefit from another body e.g. your PCC or diocesan office then this will be declared separately and you should contact the body directly if you have any queries or haven't received a P11D.

Form P11D confirms any benefits you received from us in the tax year, the total HLC allowance you received during the last tax year will be reported under **section M**.

The HLC allowance is a taxable service benefit because you claim costs for the whole of your property, not just the additional costs through working from home.

Please note the figure under section M will not match the figure you reported on your annual return form, this is because form P11D confirms how much allowance you received during the previous tax year and will include any adjustment to your allowance for the previous tax year. [FAQs about the P11D](#)

If you have received any benefits during the year, your P11d is available on the People system..

Reasons why you might not a P11D

- You weren't eligible for HLC during that tax year
- You joined the scheme during that tax year but did not supply an estimate of your costs
- You didn't submit an annual HLC return in that year, or the previous year. You must submit an annual return form each year to continue to benefit from the scheme
- Your total HLC allowance for the year was zero. This may be because you submitted a zero claim or where you had spent significantly less than you had estimated and we had to recover the overpaid HLC allowance paid in the previous tax year

You will also need:

- Our **tax return notes**, together with [HMRC's notes](#)
- Details of your working expenses; you don't need to declare [working expenses](#) that are paid in full if they are covered by this agreement
- Details of any taxable benefits you have received from your PCC, DBF or other body. This may include **removal and resettlement grants** or [first appointment grants](#).

You do **not** need your Annual HLC Return to complete your tax return. You need to use the figure (box M) from form P11D, this confirms the HLC allowance you received during that tax year. However, if you have an accountant they may wish to see these figures.

We aren't qualified to offer you advice on your tax affairs. If you need help, it's best to seek advice from a qualified professional who is experienced in clergy taxation. We are unable to recommend any particular advisor/s and suggest that you seek personal recommendations from your clergy colleagues.

Documents

- [Minister of Religion tax return notes](#) (209.62 KB)
- [P60 Information 2022-23](#) (120.82 KB)
- [Tax on Service Benefit](#) (103.77 KB)
- [Working Expenses Exempted Items Information](#) (215.52 KB)
- [Removal and Resettlement Grants](#) (36.22 KB)
- [First Appointment Grants](#) (36.5 KB)
- [2023_p11d_insert.pdf](#) (94.78 KB)

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