

21 September 2023

To all treasurers, ministers, and session clerks,

As we near the final quarter of 2023, Ministry and Mission would like to share a couple of documents to assist with your budgeting and staffing for 2024.

The first is the 2024 Stipends & Salaries document. One notable change in this version is the change from Home Missionaries (HM) to Commissioned Gospel Workers (CGW). Anyone who is still employed on a continuing contract as HM in 2024 will be paid according to CGW stipend figures.

The second document is connected with changes at the ATO, begun with tax ruling TR 2019/3. Over recent years they have tightened the definition of who can be considered a "religious practitioner". Practically, those who qualify as a religious practitioner can receive tax exempt fringe benefits, which for PCNSW purposes is usually an NCB figure and related allowances paid into an MBA account or similar.

We ask all churches to review this document which contains guidelines to help churches/employers decide whether their personnel qualify as religious practitioners. In our understanding, in almost every case this will not impact HMs/CGWs and Pastoral Assistants (Unsupervised). However, we ask that you carefully consider the situation for any of your Pastoral Assistants (Supervised), as this ATO ruling will affect such workers most directly.

Should you determine that any personnel no longer fits the ATO criteria for religious practitioner, you will need to negotiate a revised contract that excludes tax exempt fringe benefits. A basic contract template is available for employees who do not fit under the *Schedule For Pastoral Assistance* as religious practitioners.

We would also like to let you know about other upcoming remuneration and employment changes. We are finalising details related to the appointment of CGWs, and will be in touch with relevant personnel, churches and presbyteries over coming months. There are changes related to the retention of invoices for GST claims, and we expect to have reference documents available by the end of 2023. Finally, with the gracious assistance of Payroll, new contract templates and an employee handbook will be available soon.

We would be very happy to answer any questions or discuss the above further. We will also be publishing relevant information on the M&M website in coming weeks.

Kind regards,



Bern Merchant



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resourcing the church  
for spiritual vitality

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