



May 2014

Information from Payroll Services (Clergy Team)

P60 Certificates for the year 2013/2014

Your P60 certificate for the period 6 April 2013 to 5 April 2014 is enclosed and this confirms your taxable stipend for income tax purposes for the period. This is an important document and you should keep it in a safe place.

The P60 certificate is a standard document which uses text prescribed by HM Revenue & Customs (HMRC). The use of earnings, employee, employment and employer are for HMRC purposes and are not our terminology.

If you received part of your stipend as a tax and national insurance free reimbursement of your heating, lighting, cleaning and garden upkeep expenditure the amount you received will be included on a separate form, called a P11D Expenses and Benefits Statement. This will be sent under separate cover and will be with you by the statutory deadline of 6 July 2014. You will need the P60 and the P11D to help you to complete your tax return.

Your Tax Office

The contact details for your tax office at Cardiff are:

HM Revenue & Customs, Public Department 1,
Ty Glas Road, Llanishen, Cardiff, CF14 5XZ
Tel: 03000 534720

The PAYE reference is **940/LA73776**.

Online Services MyView

You can view and print your P60, and P11D when available, via our secure online MyView service. For more information on MyView please visit our website www.clergypay.org

We are currently working on the system to allow **those people who wish to**, to opt out of receiving paper copies of these documents.

Common questions we receive about the P60 certificate

Q Do I need to complete a tax return?

A Yes, as a Minister of Religion paid through the Commissioners payroll you usually need to complete a Ministers of Religion tax return for HMRC every year. If you have any doubt please contact HMRC directly in the first instance on 03000 534720

Q Where can I find notes to help me to complete the Minister of Religion pages of the tax return?

*A Notes are available from two sources:
HM Revenue & Customs produce notes to help you to complete the Minister of Religion pages. These are available online from:
www.hmrc.gov.uk/worksheets/sa102m-notes.pdf
We also have notes available which we offer in good faith. These are available from: www.clergypay.org*

Q Why is the figure under 'pay' different to the stipend the diocese told me I would receive?

A The figure under 'pay' is the taxable stipend for the period. If you also received heating, lighting and cleaning contributions or had pre tax deductions for payroll giving and/or additional voluntary pension contributions these amounts are not part of the taxable earnings and are not shown on the P60 certificate.

Q Where do I find information about the amount of heating, lighting, cleaning and garden upkeep allowance (HLC) I received in the period?

A HM Revenue & Customs have asked us to provide this information on a Form P11D Expenses and Benefits statement. This document will be sent under separate cover and you will need the information from the form to help you to complete your tax return.

Q Can I file my tax return online?

A HMRC does not support the filing of the Minister of Religion Pages through its Online Service. If you wish to file online you will need to purchase software (see details on our website) or use an agent.

Q When should I file my tax return?

A The sooner you complete your tax return the sooner HMRC can review your tax record and make any necessary adjustments. If you complete a paper return you must do this by 31 October 2014. If you file your tax return electronically the deadline is 31 January 2015.