



Presbyterian Church
of Aotearoa New Zealand

TREASURERS' NEWSLETTER

April 2020 - Issue 222

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Welcome

Welcome to our April newsletter. As we enter the 1st week of level 3 lockdown after four weeks at level 4, I hope you are all safe and well. I would like to acknowledge the stress many of us are feeling at this time. The Assembly Office team is working from home and remain available to assist in any way we can. Please [click here](#) for our contact details.

Assembly Assessment waiver and Covid-19 update

As I hope you are all aware, on 17 April the Council of Assembly invited parishes to apply for a waiver from their May and June Assembly Assessment if suffering financially as a result of Covid-19. Please [click here](#) for a copy of this letter from Council. Should your parish need to apply for this waiver, please email Katrina Graham katrina@presbyterian.org.nz with the details.

Many parishes have applied for the wage subsidy. Please [click here](#) for information on the requirements you need to meet and how to apply. Please note, that the subsidy may only be used to cover wages and stipends, and we recommend that any funds received are put into a separate bank account or clearly earmarked and used only for this purpose.

ESCT for employer contributions to the Beneficiary Fund

Many treasurers will have recently received a letter from Melville Jessup Weaver noting that a new ESCT rate may apply to ministers from 1 April 2020. Treasurers are asked to check current ESCT rates and advise Melville Jessup Weaver if any update is required. If you would like assistance confirming that the ESCT rate being used is correct, please ring our free payroll help line on 0800 567 957.



Pulpit supply fees

Parishes are reminded that when ministers or lay persons are engaged to do pulpit supply, payments must be made through payroll and tax must be deducted. Presbyterian ministers should be paid the supply fee outlined in the stipend information (see below). Ministers from other denominations should be paid the rate specified by their denominations.

When a parish asks a lay person to do pulpit supply, a suitable rate of payment can be negotiated.

There are two ways to effect payment of supply fees, and these are outlined below:

1. Parishes can pay the payment as a one-off casual payment and deduct PAYE. The person engaged to do the supply is responsible for completing an IR330 and selecting the correct tax code. Casual, one-off payments do not require an employment agreement. An email or letter setting out the date the service is required, and for a lay person the amount of supply fee payable, is all that is required. It is prudent to end the letter with a disclaimer stating that this is a one-off casual arrangement with no expectation of regular employment.
2. Alternatively, the parish can pay the supply person as an independent contractor and make a scheduler payment through the payroll and ask the supply person to complete an IR330C. Again, no agreement is required just an email or letter requesting the service.

Current supply rates for Presbyterian ministers are as follows:

	Minister with up to 2 years' service	Minister 3-5 years' service	Ministers 6-10 years	Minister 11 years and over
1 service	274.20	290.65	307.10	323.56
2 services - different people	369.11	391.26	413.41	435.56

2 services same people	527.31	558.95	590.58	622.22
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Consolidation update

Work on the financial consolidation of the Presbyterian Church's financial statements continues.

As noted previously, treasurer support roles have now been established in each presbytery. Over the last few weeks, you should have received some communication from your support person both offering assistance during lockdown, and requesting some information. We understand if you can't access the required information currently; our main priority is to ensure you stay safe and remain in your bubble.

However, if you are able, we would greatly appreciate receiving a soft copy of your latest trial balance and details of your bank account numbers from parishes that are not using Xero, (or are using Xero, but no access has been provided to Assembly Office). This will allow us to undertake a huge amount of behind the scenes work to ensure that things run as smoothly as possible later on. If you have this information, please let your treasurer support person know. They are:

Presbytery	Contact	Email	phone
Northern Presbytery	Cunny Atchison	caatchison@gmail.com	09 623 3609
Northern Presbytery	Geoff Foster	glfosternz@gmail.com	09 535 7722
Kaimai Presbytery	Martyn Vincent	martyn@presbyterian.org.nz	021 970 862
Central Presbytery	Peter MacKenzie	support@presbyterycentral.org.nz	06 355 5819
Te Aka Puaho	Tania-Rose Taitoko	taniarose@akeaccounting.co.nz	07 307 0099
Pacific Presbytery	Winston Leilua Timalo	clerk@pipresbytery.org	021 492 990
Alpine Presbytery	Gail Weaver	gail@alpinepresbytery.org	021 1615563
Southern Presbytery	Roslyn Boyes	Otago.foundation.trust@xtra.co.nz	03 477 7364

If your parish is currently using Xero, but Assembly Office does not have access, we would appreciate you allowing administrator access to the following people:

- Sandra Kennerley, PCANZ Finance Manager sandrak@presbyterian.org.nz
- Martyn Vincent, PCANZ Treasurers Support martyn@presbyterian.org.nz
- Glen Williams, Financial Consultant to PCANZ glenwilliams63@outlook.com

[Click here](#) for a letter from the Assembly Executive Secretary outlining the reasons that we have requested access to your Xero account, and confirming that we will not make any changes to your Xero setup or reporting. Nor will we post any entries within your Xero account.

