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## DIOCESE OF THE MURRAY

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### RELIGIOUS PRACTITIONER'S EXEMPT ACCOUNT REGULATION 2012

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1. This regulation is based on the guidelines set down by the National Anglican Resource Unit in 2001- 2002 and covers the operation of the RPE accounts for the Bishop and all Clergy in receipt of a full Stipend.
2. Any sacrificed portion of the Stipend up to a maximum amount of 30% of the "Notional Stipend" can be placed in to a religious practitioner's exempt account.
  - a. The "Notional Stipend" is defined as the minimum rate of Stipend plus a notional but not receivable housing value as set by Diocesan Council.
  - b. Where a clergyman is in receipt of an actual housing allowance the "Notional Stipend" is defined as the minimum rate of Stipend only.
3. On top of this 100% of the following can also be placed into the account:
  - a. Other income derived from their duties as a religious practitioner, such as wedding and funeral fees.
  - b. All travelling, book and other work related income.
  - c. Where a clergyman is in receipt of an actual housing allowance, the full amount of the allowance may be placed in the RPE account.
4. A Clergyman may use the account for any legal purpose but not including payment of fines and gambling. Withdrawal of Cash cannot be directly made from the RPE account
5. The account should be separate from the Main Parish accounts and operated by the Parish Treasurer, with the normal Parish Bank signatories, upon presentation of tax invoices by the Clergyman for the permitted expenses to be paid either direct to supplier or reimbursed.
6. A Clergyman must not claim payments made through his RPE Account on his personal Income Tax Return
7. RPE Accounts are Parish Accounts and need to be audited.
8. Australian Taxation Office requirements require reporting to Annual Vestry.
9. The reports are to be attached to but not included in the Annual Parish Financial Return submitted to the Diocese.