

PARISH WARDENS / TREASURER CHECKLIST

ACRONYMS

ABN	Australian Business Number
ACNC	Australian Charities and Not-for-profits Commission
AGM	Annual General Meeting (of parishioners)
AIS	Annual Information Statement
ATO	Australian Taxation Office
BAS	Business Activity Statement
DGR	Deductible Gift Recipient
FBT	Fringe Benefits Tax
GST	Goods and Services Tax
ITC	Input Tax Credit
ITEC	Income Tax Exempt Charity
MEA	Minister's Expense Account
PAYG	Pay As You Go
TFN	Tax File Number

ATO

Do you know your parish's ABN?

Search the [ABR Lookup](#) by name of entity, or call SDS for assistance.

Is that ABN –

- (a) endorsed to access tax concessions for –
 - Income Tax exemption? (essential)
 - GST concession? (highly desirable)
 - FBT rebate? (desirable)
- (b) endorsed as operating a DGR fund? (essential if the parish operates a tax deductible fund)
- (c) accessible via AUSKEY? (desirable to simplify sending information to government online)

Are your parish's Authorised Contact Person details with the ATO up to date?

(eg. administrator and address)

Are you aware of, and complying with, your obligations to –

- (a) Withhold payments (PAYG) on the payment of salary/stipend and wages to parish clergy and employees?

The definition of employee (as distinct from independent contractor) is based on the common law test for the existence of a "master/servant" relationship (ie whether the person performing the work is substantially subject to the control and direction of the payer in the manner in which the work is done). Under this definition cleaners, gardeners, vergers, organists and office/admin assistants could all be classified as employees.

- (b) Pay Superannuation contributions through SuperStream?
(refer [Circular 26 May 2015](#))
- (c) Lodge quarterly BAS?
(28 days after end of quarter)
- (d) Submit annual (PAYG) payment summaries?
(by 14 August)

Does your parish have any “ancillary parish charities”?

A separately registered entity (such as a DGR Fund or Pre-school) having its own ABN will have responsibilities similar to 1-4 above.

Have you reviewed your GST compliance to ensure –

- (a) tax invoices are retained for all ITC claims?
- (b) ITCs are only claimed where appropriate?
(refer GST Guide for Parish Treasurers, section.18)
- (c) GST is paid on all applicable receipts?
(refer GST Guide for Parish Treasurers, section.19)
- (d) full disclosure in the quarterly BAS?
(refer GST Guide for Parish Treasurers, section.20)

Follow this link to view the document [GST Guide for Parish Treasurers](#)

Have you reviewed your income tax/withholding compliance to ensure –

- (a) Withholding payments are deducted from payments to parish clergy and employees?
- (b) The parish maintains a record of TFN, employment declaration and superannuation contributions for all employees?

ACNC

Are your parish’s contact details with the ACNC up to date?

(e.g. administrator and address)

Have you advised the ACNC of any changes in your Responsible Persons?

(i.e. membership of Parish Council)

Notification required within 28 days (or 60 days if annual revenue is < \$250k) refer annual Circular.

Have you lodged your AIS?

Parishes must submit an AIS by 30 June each year, refer annual Circular.

Does your parish have any “ancillary parish charities” (such as a separately registered DGR Fund or pre-school with its own ABN) for which it would have responsibilities similar to 1-3 above?

MINISTRY STAFF REMUNERATION

Refer Guidelines for the Remuneration of Parish Ministry Staff (“[Guidelines](#)”)

Are you aware of, and following, the advice in relation to the taxation treatment of ministry staff? (section 4 of the Guidelines) –

- (a) Payments to all members of the ministry staff are subject to PAYG withholding rules.
- (b) Any cash benefits paid directly to ministry staff that is not a precise reimbursement for ministry related expenses incurred is taxable in their hands.
- (c) Allowances paid directly to ministry staff are subject to PAYG withholding and must be included on the annual payment summary.

Are you aware of, and following, the advice in relation to stipend sacrifice arrangements? (section 6 of the Guidelines) –

- (a) A stipend sacrifice arrangement is one where a member of the ministry staff foregoes the payment of a portion of their cash stipend. In return the parish council agrees to make certain payments to third parties on behalf of the ministry staff member.
- (b) Under current tax legislation the value of non-cash benefits provided to a member of the ministry staff are exempt from tax.

Are you aware of, and following, the advice in relation to motor vehicles and travel benefits? (section 9 of the Guidelines) –

- (a) Any amounts paid in cash to the member of the ministry staff (other than a precise reimbursement supported by invoices) are allowances and therefore subject to PAYG tax.

Are you aware of, and following, the advice in relation to utilities, hospitality, computers, books & conference costs? (section 10 of the Guidelines) –

- (a) Any amounts paid in cash to a member of the ministry staff for these expenses (other than a precise reimbursement supported by invoices) are allowances that are taxable income subject to PAYG tax.

Are you aware of, and following, the advice in relation to MEA? (section 11 of the Guidelines)–

- (a) An MEA is a way of keeping account of benefits provided by the parish and the amounts sacrificed from the stipend.
- (b) All amounts transferred to an MEA may be used for the direct payment of, or the precise reimbursement for, any expenses of the ministry staff member which fall within the Guidelines in section 11.2.
- (c) Ministry staff are to supply to the wardens documents to support expenses claimed. If such documents are not supplied the payment to the ministry member should be treated as a taxable allowance.
- (d) Payment of any balance in an MEA to the individual (upon transfer, resignation or death) will attract income tax.

DIOCESAN ADMINISTRATION

Refer [Parish Administration Ordinance 2008](#) (Schedule 1, Rule 3.9 or Schedule 2, Rule 3.8)

Are the wardens aware they are required to –

- (a) prepare for the AGM financial statements, a report and an insurance statement,
- (b) call on the auditor to report on those financial statements,
- (c) make copies of the financial statements and reports available before the AGM, and
- (d) forward copies of those audited financial statements and insurance statement to the Diocesan Secretary within 7 days of the AGM.

BANK(S)

Are your parish's contact details and authorised signatories up to date?