HM Revenue & Customs

Ministers of religion

Tax year 6 April 2025 to 5 April 2026 (2025–26)

Your name

Your Unique Taxpayer Reference (UTR)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Income as a minister of religion

1 **Nature of your post or appointment**

2 **Salary or stipend** – before tax was taken off

£ . 0 0

2.1 **Payrolled benefits included in box 2 which affect your student loan repayments** – read the notes

£ . 0 0

3 **Tax taken off box 2**

£ . 0 0

4 **Fees and offerings**

£ . 0 0

5 **Vicarage expenses paid for you**

£ . 0 0

6 **Personal expenses paid for you, living accommodation, vouchers and credit cards**

£ . 0 0

7 **Excess mileage allowance and passenger payments**

£ . 0 0

8 **Round-sum expenses and rent allowances**

£ . 0 0

9 **Tax taken off box 8**

£ . 0 0

10 **Other income from your post or appointment including gifts, grants and balancing charges**

£ . 0 0

11 **Tax taken off box 10**

£ . 0 0

12 **Total income as a minister of religion (box 2 + boxes 4 to 8 + box 10)**

£ . 0 0

Benefits and expenses payments you receive as a minister of religion

13 **Vicarage services benefits received**

£ . 0 0

14 **Car provided for you**

£ . 0 0

15 **Fuel for car provided for you**

£ . 0 0

16 **Interest-free and low interest loans**

£ . 0 0

17 **Expenses payments made to you**

£ . 0 0

18 **Other benefits**

£ . 0 0

19 **Total benefits and expenses (total of boxes 13 to 18)**

£ . 0 0

Taxable income etc before expenses paid

20 Taxable income, benefits and expenses received
– read the 'Ministers of religion notes'

£ . 0 0

Expenses paid by you as a minister of religion

21 Travelling expenses and capital allowances

£ . 0 0

22 Maintenance, repairs and insurance of vicarage etc

£ . 0 0

23 Rent

£ . 0 0

24 Secretarial assistance

£ . 0 0

25 Other expenses

£ . 0 0

26 Total expenses paid (total of boxes 21 to 25)

£ . 0 0

Service benefit cap calculation

If your income, benefits and expenses payments received were at a rate of more than £8,500 for the year and you've made an entry in box 5 or 13, complete this section.

27 Gross income (box 20 minus (box 5 + box 13))

£ . 0 0

28 2025–26 back pay, received after 5 April 2026

£ . 0 0

29 Earlier years' back pay, received during 2025–26

£ . 0 0

30 Payments (excluding those deducted directly from pay before tax) to registered pension schemes or qualifying overseas pension schemes

£ . 0 0

31 Net income (box 27 + box 28 minus (box 26 + box 29 + box 30))

£ . 0 0

32 10% of net income in box 31

£ . 0 0

33 Amount you paid toward service benefit received
– read the 'Ministers of religion notes'

£ . 0 0

34 Payments made for you and service benefit received for your vicarage (box 5 + box 13)

£ . 0 0

35 Service benefit cap (box 33 + box 34 minus box 32)
– if this is a positive figure enter the amount,
if a negative figure enter '0'

£ . 0 0

Other income as a minister of religion

36 Chaplaincy and other income as a minister

£ . 0 0

37 Tax taken off box 36

£ . 0 0

Taxable income etc

38 Taxable income minus expenses (box 20 + box 36 minus (box 26 + box 35))

£ . 0 0

39 Total tax taken off (box 3 + box 9 + box 11 + box 37)

£ − . 0 0

Employment lump sums, compensation and deductions are on the 'Additional information' pages.