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.