

## **C FINANCE      2 Wages and Property Charges**

### **National Minimum Wage and Caretakers' Accommodation (PRN 411)**

1      The PLATO entry is extremely comprehensive and spells out the requirements of the National Minimum Wage Act 1998 (NMW) which came into effect on 1<sup>st</sup> April 1999. All employers are required to pay their employees at least the minimum rate set by the Government: It contains advice on eligibility; current rates; pay reference period; term payments; NWM administration and caretakers' accommodation. It has information regarding useful contacts.

### **Council Tax (PRN 421)**

2      The PLATO entry explains the responsibilities churches have in relation to the payment of council tax. The advice deals specifically with manses occupied by ministers in pastoral charge, when a manse is tenanted, unoccupied manses and when a manse has been tenanted for a long period and then becomes vacant for more than six months, after which it is sold or re-let. Churches need to understand the implications of this advice.

### **Non-Domestic Rates (PRN 461)**

3      Churches, church halls and similar buildings are exempt from Non-Domestic Rates provided they are occupied in connection with a place of public religious worship and used in connection with that place of worship for administrative or other activities. There should be no difficulty in satisfying the Valuation Officer of eligibility for exemption of most church property, provided any income received from the hiring of the premises does not exceed the expense attributed to the hiring.

4      Some local authorities have attempted to charge churches for the collection of refuse, but, if exemption from non-domestic rates has been allowed, refuse is collected free of charge and a wheelie-bin is normally provided. A charge could be imposed if the bin is larger than about 240 litres.

### **Water Charges (PRN 491)**

5      The PLATO entry gives comprehensive advice on this topic.