



CHURCH MANAGEMENT SUPPORT GUIDE

A resource for administrators and treasurers

PART 2

Revised 10 December 2024
Version 8.2.2

Current Stipends and Payroll Calculations

(from 1 August 2024)

Vehicle Reimbursement Rates

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1 Introduction

This section of the Church Management Support Guide (CMSG) should be read in conjunction with:

- **Part 3, HUMAN RESOURCES**, which gives more detailed guidance on a church's responsibilities to its minister
- [Conditions of Service Manual](#), which is a supplementary provision to the Book of Order
- [Inter Church Bureau Guide to Clergy Allowances, Honoraria and Koha](#).

Contacts for queries:

Nature of query	Contact	Details
Setting up minister on payroll (see note below)	Rowena Janes Accounting & Payroll helpline	0800 567957 rowena.janes@laurenson.co.nz
Terms of call Mutuality of ministry* Non-PCANZ ministers**	Kate Wilson Assembly Office	kate@presbyterian.org.nz
Rates or financial advice in this section	Katrina Graham Assembly Office	katrina@presbyterian.org.nz
Beneficiary Fund	Melville Jessup Weaver Beneficiary Fund Administrators	0800 266 787 presbyterian@mjlw.co.nz
	or Church Property Trustees	04 381 8290 PCANZ Beneficiary Fund webpage

*Ministers who are called under mutual recognition of ministry agreements or memoranda of understanding with Methodist Church of NZ, Presbyterian Church of Korea, Presbyterian Church in the Republic of Korea and Uniting Church of Australia

** Non-PCANZ ministers working in a PCANZ church, not under mutuality of ministry. Conditions may be in place regarding seniority allowances, Beneficiary Fund etc.

Accounting and Payroll Assistance:

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957 and for advice on actions such as setting up stipends/wages in your church payroll. However, if you require more extensive help such as preparing accounts or setting up your church payroll system, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

2 Stipends and Allowances

2.1 Basic Stipend

The basic stipend increases to \$61,172.36, for full-time ministry from 1 July 2024. This represents a 4.1% average wage index adjustment as advised in the [Labour Cost Index](#) published by the Department of Statistics for the March 2024 quarter.

2.2 Seniority Allowance

Seniority allowance is not really an allowance, but an increment to stipend to which that ministers are entitled based on length of relevant service. There are rules around relevant service, and the level of seniority allowance permitted for ministers received onto the PCANZ ministerial roll from other denominations - see Part 3 HUMAN RESOURCES.

Please contact the Assembly Office (see contacts) for information on seniority allowances for non-PCANZ ministers called under mutuality of ministry agreements. For example, under the mutual recognition of ministry agreement with the Methodist Church, Methodist ministers called to a church will NOT be entitled to a seniority allowance from PCANZ.

Minister's years of service	Basic stipend	Seniority as percentage of stipend	Seniority Allowance	Gross Stipend
1 year	\$61,172.36	Nil	\$0.00	\$61,172.36
2 to 5 years	\$61,172.36	6%	\$3,670.34	\$64,842.70
6 to 10 years	\$61,172.36	12%	\$7,340.68	\$68,513.04
11 and over	\$61,172.36	18%	\$11,011.02	\$72,183.38

The new seniority band for a minister begins at the *start* of the year of service. For example, a minister qualifies for the band *2nd to 5th* year after one year, at the *start* of the 2nd year of service.

The seniority allowance may be applied either on the anniversary of the start of relevant service, or on 1 July following the anniversary.

2.3 Beneficiary Fund and Kiwisaver Contributions

2.3.1 National Ordained Ministers (NOMs)

Contributions to the Beneficiary Fund are compulsory for all national ordained PCANZ ministers (NOMs).

Ministers' contributions to the Beneficiary Fund are calculated at 5% of the gross stipend and seniority allowance. Church contributions to the Beneficiary Fund are calculated on the same basis, at 5% of the gross stipend and seniority allowance, less Employer Superannuation Contribution Tax (ESCT).

Ministers' years of service	Gross stipend	Contribution to Beneficiary Fund (church and minister both contribute 5%)
1 year	\$61,172.36	\$3,058.62
2 to 5 years	\$64,842.70	\$3,242.14
6 to 10 years	\$68,513.04	\$3,425.65
11 and over	\$72,183.38	\$3,609.17

Melville Jessup Weaver (MJW) administers the Beneficiary Fund. The church must arrange with MJW to pay both the church and minister's contributions to the Beneficiary Fund monthly either by direct debit or automatic payment. Contributions must not be retained by the church.

Any changes to Beneficiary Fund deductions during the year, including the minister's hours, seniority allowance, or the minister's ESCT rate (see below) must be notified to MJW.

When stipends are adjusted annually, MJW have advised that:

- MJW will adjust all direct debits to apply the new stipend level.
- Churches that are paying by automatic payment should adjust the amounts as required.
- Churches paying by automatic payment should advise MJW of the split between member and employer contributions for any adjustments made.

If Inland Revenue requires a letter explaining that the Beneficiary Fund already meets the church's obligations in respect of KiwiSaver, please contact the team at MJW who will provide this. This letter may also be required if a minister has been previously employed in another capacity (where they were not called as a minister), and is switching from KiwiSaver to the Beneficiary Fund.

For any queries about the Beneficiary Fund that are not covered in this section, or in Part 3 HUMAN RESOURCES, please contact:

Melville Jessup Weaver 0800 266 787
Beneficiary Fund Administrators presbyterian@mjw.co.nz

or Church Property Trustees 04 381 8290
[PCANZ Beneficiary Fund webpage](#)

See Part 3 HUMAN RESOURCES for more detail about the Beneficiary Fund, including exemptions for NOMs.

National Ordained Ministers and Kiwisaver

At the start of any new appointment (which includes moving from one church to another), a minister needs to opt out of KiwiSaver, if they are going to be contributing *only* to the Beneficiary Fund. There is a time limit for opting out.

See: [IRD - Opting out of KiwiSaver](#)

National ordained ministers who want to save more than 5% for retirement can make contributions to a Kiwisaver. Congregations are not required to contribute to the KiwiSaver account.

2.3.2 Local Ordained Ministers (LOMs)

Local ordained ministers (LOMs) are not eligible to join the Beneficiary Fund, and instead should be enrolled in KiwiSaver.

The church must contribute no less than 5% of the LOM's gross taxable income (including housing allowance) towards KiwiSaver (2016 General Assembly decision). Personal LOM contributions to KiwiSaver can either be 3%, 4%, 6%, 8% or 10% of gross taxable income (including housing allowance).

2.3.3 Non-PCANZ Ministers

Non-PCANZ ministers are not eligible to join the Beneficiary Fund unless it is specifically permitted in a mutuality of ministry agreement. Otherwise, they should be enrolled in KiwiSaver.

The church should contribute no less than 5% of the minister's gross taxable income (including housing allowance) towards KiwiSaver. Personal contributions by the non-PCANZ minister to KiwiSaver can either be 3%, 4%, 6%, 8% or 10% of gross taxable income (including housing allowance).

2.4 Accommodation

Under the minister's terms and conditions, the church must provide, or finance a manse for the minister and their family. There are three scenarios for the provision of church accommodation.

Ministers living in a manse supplied by the church (either church owned or rented from a third party)

In this scenario, the manse is made available to the minister and the cost of maintenance, rates, and or rent is the responsibility of the church, as it would be in a tenant landlord relationship. For tax purposes, Inland Revenue rules allow for a valuation of the housing at 10% of the minister's gross stipend.

Minister's years of service	Gross stipend	Notional taxable housing allowance
1 year	\$61,172.36	\$6,117.24
2 to 5 years	\$64,842.70	\$6,484.27
6 to 10 years	\$68,513.04	\$6,851.30
11 and over	\$72,183.38	\$7,218.34

This amount is referred to as notional taxable housing allowance. This is added to the gross amount, tax is then calculated on this amount. This amount is then deducted from the after-tax amount to satisfy IRD tax requirements.

Notional housing allowance may be reduced if any portion of the house is used for church business. For example, if one room of the manse is used as an office for church business and that room makes up 10% of the floor area of the house, then 10% may be deducted from the notional housing allowance. If the manse is not used for church business, then no discount can be calculated.

Minister living in their own home

The housing allowance payable to the minister is not set by the Assembly Office, and should be the market rental for a suitable property within an appropriate radius of the main worship centre or main site of the ministry (see [Accommodation Provision for Ministers](#)).

Guidance on current local market rent can be found at <https://www.tenancy.govt.nz/rent-bond-and-bills/> This is taxable at the minister's usual tax rate.

The housing allowance used in the scenarios provided is an example only, at \$500 per week (\$26,000 per annum).

Leasing a house owned by the minister

The rental payable to the minister should be the market rental for a suitable property within an appropriate radius of the main worship centre or main site of the ministry. This is the option least recommended by the Assembly Office, as it creates another, different relationship between the minister and the church. This can lead to problems such as the church requiring the minister, as landlord, to carry out appropriate maintenance. The minister must also be responsible for paying tax to IRD on the rental income.

2.5 Reimbursing Allowances

Reimbursing allowances will remain unchanged at \$2,623.00 per annum as follows:

Allowance component	Amount per annum
Hospitality	\$665.00
Books	\$803.00
Clothing (Vestments)	\$159.00
Other Expenses	\$996.00
	\$2,623.00

3 Deductions from stipend

Ministers may have loan repayments, other IRD deductions or Kiwisaver contributions taken from their stipend. These are not included in the analysis but should be considered after PAYE has been deducted from the gross taxable income.

4 Employer Superannuation Contribution Tax (ESCT)

The ESCT rate for a minister will be based on their gross taxable income plus the gross church contribution to the Beneficiary Fund, that is, including housing allowance or notional rent (whichever is applicable), and seniority allowance and the gross church contribution to the Beneficiary Fund (i.e. before deduction of ESCT), but excluding the reimbursing allowances. For further advice, please ring the PCANZ accounting and payroll helpline on 0800 567 957 or email rowena.janes@laurensen.co.nz

5 Part Time Ministry

When a minister works a percentage of full time, neither the ESCT nor the PAYE can simply be multiplied by that percentage, they MUST be recalculated in each separate case.

Please ring the PCANZ accounting and payroll helpline on 0800 567957 or email rowena.janes@laurensen.co.nz for further advice on payroll.

Please contact Kate Wilson at the Assembly Office with specific queries around regulations for part-time ministry, kate@presbyterian.org.nz

6 2024-2025 Ministers Stipend and Allowance Payroll Calculations

Sections 6.1 and 6.2 show stipend and allowances calculations based on two Accommodation Scenarios. These scenarios relate to National Ordained Ministers only, as members of the Beneficiary Fund. National Ordained Ministers must contribute 5% of their gross taxable income (as indicated above).

In contrast, Local Ordained Ministers are required to be in Kiwisaver, and the church must contribute a minimum of 5% calculated on all (gross) taxable income. Local Ordained Ministers can choose a personal contribution rate of either 3%, 4%, 6%, 8% or 10% of gross taxable income (as indicated above).

The table summarises what should be included in calculating the church's 5% contribution towards the Beneficiary Fund for National Ordained Ministers and towards Kiwisaver for Local Ordained Ministers.

	<i>Included in 5% for Beneficiary Fund</i>	<i>Included in 5% for Kiwisaver</i>
	<i>Gross taxable income</i>	<i>Gross taxable income</i>
Stipend	✓	✓
Seniority Allowance	✓	✓
Housing Allowance*		✓
Notional Rent*		✓
Any other taxable allowances		✓
Reimbursing Allowance		
* Ministers will only be paid one of these two items		

6.1 Accommodation Scenario 1

Minister living in manse owned by church or rented by church from a third party on the minister's behalf.

	Minister's Years of Service				Note (See bottom of page)
	1st	2nd - 5th	6th - 10th	11 and over	
Seniority Allowance (% of Basic Stipend)	0%	6%	12%	18%	
Current Stipend	58,763.07	58,763.07	58,763.07	58,763.07	
Labour Cost Index Adjustment at 31 March 2024 - 4.1%	2,409.29	2,409.29	2,409.29	2,409.29	Note 1
Revised Basic Stipend from 1 July 2024	61,172.36	61,172.36	61,172.36	61,172.36	
Seniority Allowance	0.00	3,670.34	7,340.68	11,011.02	
Gross Stipend plus Seniority Allowance	61,172.36	64,842.70	68,513.04	72,183.38	
Notional Rent (assume rented accommodation)	6,117.24	6,484.27	6,851.30	7,218.34	Note 2
Gross taxable income	67,289.60	71,326.97	75,364.34	79,401.72	
PAYE	-13,482.00	-14,759.16	-16,035.24	-17,349.72	Note 3
Net Stipend payable	53,807.60	56,567.81	59,329.10	62,052.00	
Less Ministers contribution to beneficiary fund (5% of Gross Stipend and Seniority allowance)	-3,058.62	-3,242.14	-3,425.65	-3,609.17	Note 4
Less adjustment for notional rent	-6,117.24	-6,484.27	-6,851.30	-7,218.34	
Plus reimbursing allowance	2,623.00	2,623.00	2,623.00	2,623.00	
Net Stipend and Allowances	47,254.74	49,464.40	51,675.15	53,847.49	
Payable by the Parish					
Net stipend payable to the minister	47,254.74	49,464.40	51,675.15	53,847.49	
ESCT Rate:	30%	30%	30%	30%	Note 5
Plus Beneficiary Fund:					
5% personal contribution deducted from stipend	3,058.62	3,242.14	3,425.65	3,609.17	
Parish contribution 5% less ESCT	2,144.16	2,270.04	2,399.64	2,529.12	
Payable to BF	5,202.78	5,512.18	5,825.29	6,138.29	
Paid to IRD:					
PAYE	13,482.00	14,759.16	16,035.24	17,349.72	
ESCT	914.46	972.10	1,026.01	1,080.05	
	14,396.46	15,731.26	17,061.25	18,429.77	
Total Cost to Parish	66,853.98	70,707.84	74,561.69	78,415.55	

Notes and Assumptions:

- 4.10% average wage index increase in the year to 31st March 2024.
- Notional Tax of 10% of Stipend. No deduction for proportion of manse used for church purposes. This will not vary by region.
- PAYE calculation presumes tax code "M". For other tax codes, please refer to the appropriate PAYE tables.
- Beneficiary Fund minister contributions are 5% of stipend (including Seniority Allowance) i.e. NOT based on total taxable income.
- This rate may change if the minister has income from other sources - it is based on their total taxable income for the previous year.

6.2 Accommodation Scenario 2

Minister living in own home

	Minister's Years of Service				Note (See bottom of page)
	1st	2nd - 5th	6th - 10th	11th and over	
Seniority Allowance (% of Basic Stipend)	0%	6%	12%	18%	
Current Stipend	58,763.07	58,763.07	58,763.07	58,763.07	
Labour Cost Index Adjustment at 31 March 2024 - 4.1%	2,409.29	2,409.29	2,409.29	2,409.29	Note 1
Revised Basic Stipend from 1 July 2024	61,172.36	61,172.36	61,172.36	61,172.36	
Seniority Allowance	0.00	3,670.34	7,340.68	11,011.02	
Gross Stipend plus Seniority Allowance	61,172.36	64,842.70	68,513.04	72,183.38	
Housing Allowance	26,000.00	26,000.00	26,000.00	26,000.00	Note 2
Gross taxable income	87,172.36	90,842.70	94,513.04	98,183.38	
PAYE	-20,038.68	-21,308.52	-22,578.36	-23,848.68	Note 3
Net Stipend payable	67,133.68	69,534.18	71,934.68	74,334.70	
Less Ministers contribution to beneficiary fund (5% of Gross Stipend and Seniority allowance)	-3,058.62	-3,242.14	-3,425.65	-3,609.17	Note 4
Plus reimbursing allowance	2,623.00	2,623.00	2,623.00	2,623.00	
Net Stipend and Allowances	66,698.06	68,915.04	71,132.03	73,348.53	
Payable by the Parish					
Net stipend payable to the minister	66,698.06	68,915.04	71,132.03	73,348.53	
ESCT Rate:	33%	33%	33%	33%	Note 5
Plus Beneficiary Fund:					
5% personal contribution deducted from stipend	3,058.62	3,242.14	3,425.65	3,609.17	
Parish contribution 5% less ESCT	2,052.72	2,172.84	2,297.04	2,421.12	
Payable to BF	5,111.34	5,414.98	5,722.69	6,030.29	
Paid to IRD:					
PAYE	20,038.68	21,308.52	22,578.36	23,848.68	
ESCT	1,005.90	1,069.30	1,128.61	1,188.05	
	21,044.58	22,377.82	23,706.97	25,036.73	
Total Cost to Parish	92,853.98	96,707.84	100,561.69	104,415.55	

Notes and Assumptions:

- 4.10% average wage index increase in the year to 31st March 2024.
- Housing allowance in the example above is calculated as \$500 per week (assumed market rental). **This is an example only** - allowances will vary by region. Please ensure you use a housing allowance figure that accurately reflects market rental in your area, and that PAYE is recalculated accordingly.
- PAYE calculation presumes tax code "M". For other tax codes, please refer to the appropriate PAYE tables.
- Beneficiary Fund minister contributions are 5% of stipend (including Seniority Allowance) i.e. NOT based on total taxable income
- This rate may change if the minister has income from other sources - it is based on their total taxable income for the previous year.

7 Annual Leave

See Part 3 HUMAN RESOURCES for other leave regulations, e.g. study leave, sick leave etc for ministers.

7.1 Annual Leave and Statutory Holidays

Full-time ministers are entitled to four weeks annual leave per year, and they have the same statutory holiday entitlement as lay workers, that is, 12 days per year.

Ministers' leave entitlements are not governed by employment law, but are in accordance with the [Book of Order](#) and detailed in the [Conditions of Service Manual](#). Details of study leave can also be found in the Conditions of Service Manual.

A full-time minister's workload is calculated as 12 units, which equates to five days plus two evenings per week. However, church councils should encourage their ministers to take two days off per week.

Ministers are also permitted to take a three-day weekend off per school term without cutting into their leave entitlement. This additional day cannot be accumulated or paid out if a minister resigns. It is solely for the purpose of a long weekend each term and must be taken at the time, or lost.

The annual leave entitlement is summarised below:

Annual leave	20 days
Statutory leave	12 days
<i>Additional leave for extra hours (1 day per quarter)</i>	<u>4 days</u>
Total	36 days

If a minister works on a statutory holiday, they are entitled to a day off in lieu. Unlike a lay employee covered by the Holidays Act, a minister does not receive penal rates (time and a half) for working statutory days. When a minister is required to work on one of their usual days off, or a statutory holiday fall on that day, they will receive an extra day off in lieu.

7.2 Leave accrual

Leave is accrued at the end of each year's service. It is important to keep a record of leave that is mutually agreed by the church and minister. Again, the additional day per term cannot be accumulated.

To calculate leave owing, record the total entitlement, deduct any days the minister has taken as leave and add any days that a minister has worked on a statutory day.

For example, the Rev Smith starts work on 1 January 2023. After one year of service, her leave looks like this:

Leave accrued to 31 December 2023	20 days
She took two weeks in August	(10 days)
She worked Good Friday	1 day in lieu
She worked Easter Monday	1 day in lieu
Day off in lieu of Good Friday	(1 day)
Day off in lieu of Easter Monday	(1 day)
She worked Christmas Day	1 day in lieu
Leave owed at 31 December 2023	11 days

The minister's pay should not change regardless of whether they are working or on leave. What will change is the remaining leave they are owed.

Churches must work with their minister to ensure they are taking adequate time off. The church cannot pay out leave in cash and should not let the leave liability accumulate too much.

7.3 Untaken Leave on Minister's Resignation

On resignation, the minister may be paid out unused leave. Although the church is not legally bound to pay out any unused annual leave liability at the conclusion of the appointment, we recommend this as best practice.

For example, if Rev Smith resigns on 1 February 2024, the calculation would be:

Leave owed at 31 December 2023 (as above)	11 days
Leave accrued 1-31 January 2024 (20 days/12 months)	1.67 days
She worked New Year's Day 2024	1 day in lieu
Total	13.67 days

To calculate gross leave payable at resignation (using 2023–2024 stipend data and assuming notional housing allowance and 18% seniority allowance eligibility):

Total Gross Stipend – assume 18% seniority allowance	\$69,340.42
Daily rate (total gross / (52 weeks / 5 days))	\$266.69
Annual Leave days owing (above)	13.67
Value of holiday pay (due days * daily rate)	\$3,645.65

Untaken study leave cannot be paid out, but may be transferred to the new church of appointment. In the case of a minister being called, a ministry settlement board should seek advice from presbytery regarding any untaken study leave.

8 Pulpit Supply Fees

Adjusted supply fees for a minister or theological student leading services are based on gross stipend. Pulpit supply fees paid to a lay person or elder are at the discretion of the church. Pulpit supply fees should not exceed the rates to a PCANZ minister or theological student.

A minister providing pulpit supply must be treated as an independent contractor, so should complete an IR330C form (available on the IRD website) and be paid through the payroll, taxed at the rate nominated by the minister. Please read further guidance on this in Part 3 of the Church Management Support Guide, *Pulpit Supply*. There is also an information sheet for ministers regarding payment for pulpit supply, available on the PCANZ webpage [For Ministers](#).

Minister's years of service	Gross stipend	1 service (0.52% of gross stipend)	2 services (0.7% of gross stipend)	2 services - same congregation (1%)
1 year	\$61,172.36	\$318.10	\$428.21	\$611.72
2 to 5 years	\$64,842.70	\$337.18	\$453.90	\$648.43
6 to 10 years	\$68,513.04	\$356.27	\$479.59	\$685.13
11 and over	\$72,183.38	\$375.35	\$505.28	\$721.83

- Pulpit supply is not eligible for Beneficiary Fund contributions.

9 Motor Vehicle Reimbursement

9.1 Eligibility for Reimbursement

To be eligible for church reimbursement for use of a motor vehicle, the minister (or employee) should maintain a logbook recording church and private use, and ensure that only travel undertaken for church use is claimed, including:

- travel undertaken in order to fulfil the requirements of the ministry being exercised within a church or other designated area of ministry
- travel incurred in fulfilling responsibilities to the presbytery and the wider church
- travel incurred in attending in-service training events
- travel incurred while on study leave.

In general, with some limited exemptions, travel between the home and place of work is considered private use and therefore the information set out here does not relate to that travel. Private usage includes driving between the manse and the church, as this is regarded as transport prior to working.

9.2 Motor Vehicle Reimbursement Rates

Motor vehicle reimbursement rates are advised by the IRD. Rates are recommendations only and alternative rates (or reimbursement systems) may be negotiated between the minister and the church.

Rates are for total church-related travel undertaken over the course of the year, so an estimate of kilometres driven over a year, therefore a reimbursement rate band, should be agreed between the church and the minister (or employee) in advance. As a registered charity, vehicle reimbursement for church business is not subject to Fringe Benefit tax, but reimbursement at higher rates might be. You may contact Inland Revenue or the Assembly Office for further advice.

Note that the tables include hybrid and electric vehicles.

Any person wishing to use the kilometre rate to calculate in the first table must maintain a logbook or be able to provide other evidence that establishes the church use of the vehicle for an income tax year (1 April to 31 March).

The following are the rates per kilometre that apply from 1 July 2024 and assume a logbook IS being kept:

Kilometre Rates – with logbooks maintained		
Vehicle Type	Tier One Rates (Up to 14,000km)	Tier Two Rates (Above 14,000km)
Petrol or Diesel	\$1.04	\$0.35
Petrol Hybrid	\$1.04	\$0.21
Electric	\$1.04	\$0.12

In the absence of records as set out in the preceding paragraph, the use of the Tier One rates will be limited to the first 3,500km of business kilometres. The Tier Two rates will be used for the kilometres travelled for employment purposes above the 3,500km threshold.

Kilometre Rates – with <u>no</u> logbooks being maintained		
Vehicle Type	Tier One Rates (Up to 3,500km)	Tier Two Rates (Above 3,500 km)
Petrol or Diesel	\$1.04	\$0.35
Petrol Hybrid	\$1.04	\$0.21
Electric	\$1.04	\$0.12

9.3 GST on Vehicle Reimbursement

The IRD Commissioner’s kilometre rates are calculated on a GST inclusive basis. However, input tax cannot be claimed on the estimated allowances paid to reimburse an employee. GST input tax may only be claimed on an actual basis with the appropriate tax invoice being held at the time of claiming.

10 Record of Updates to Part 2 of the Church Management Support Guide

Version	Date of Update	Page	Update detail
8.3.2	10 December 2024	9	Table of income relevant to NOM/LOM superannuation payments