



## ACCOMMODATION GUIDANCE

In many situations youth workers and children's workers are offered accommodation as part of the employment for a local church role. In recent years there has been much debate about the legality with regard to tax implications of such arrangements. These notes are aimed at helping you tread this path carefully and weigh up your options.

There seem to be two main criteria for offering accommodation with a role.

1. Does the role require the worker being situated in a specific location to fulfil the role effectively?
2. Is a certain type of property required to ensure the better performance of an employee's duties?

If these two criteria can be met, and evidenced the provision of accommodation will not normally have tax implications.

Further details are set out in the [Taxation Guidelines for Churches and Ministers](#) produced by the Baptist Union. This provides clear guidance under section 1 but addresses other important considerations throughout the document.

[http://www.baptist.org.uk/prayer-download/doc\\_view/31-taxation-guidelines-f5.html](http://www.baptist.org.uk/prayer-download/doc_view/31-taxation-guidelines-f5.html)

## MEETING THE CRITERIA

It seems to be the practice at the time of writing (Oct 11) that the following will meet the criteria:

The role requires the worker to be situated in a specific location.

1. The accommodation must be situated within a reasonable distance from the church.
2. The majority of the work is in the immediate vicinity of the church.
3. That work and location is specified in the job description and employment documentation.

The role requires a certain type of property to ensure the better performance of the employee's duties:

1. That the accommodation has a suitable study/workspace.
2. That the role has a suitable meeting space to perform the duties required by the role.

The notes linked above imply that a Youth/Children's worker role will be seen by HM Revenue & Customs with the same exemption as a Church minister if charged with a specific pastoral/spiritual responsibility for children and young people and being a member of the leadership team.

One other way to help in the evidence section of the ministerial role is to consider the licensing of youth/children's workers, which we as the YES team would be happy to talk about depending on your situation.

In all cases it is essential that the right legal paperwork is drawn up for the accommodation and professional advice is sought.