



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

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

Income as a minister of religion

Benefits and expenses payments you receive as a minister of religion

SA102M 2026

Taxable income etc before expenses paid

[illegible]

Expenses paid by you as a minister of religion

21	Travelling expenses and capital allowances	£ .
22	Maintenance, repairs and insurance of vicarage etc	£ .
23	Rent	£ .
24	Secretarial assistance	£ .
25	Other expenses	£ .
26	Total expenses paid (total of boxes 21 to 25)	£ .

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))	£ .
28	2025–26 back pay, received after 5 April 2026	£ .
29	Earlier years' back pay, received during 2025–26	£ .
30	Payments (excluding those deducted directly from pay before tax) to registered pension schemes or qualifying overseas pension schemes	£ .
31	Net income (box 27 + box 28 minus (box 26 + box 29 + box 30))	£ .
32	10% of net income in box 31	£ .
33	Amount you paid toward service benefit received – read the ‘Ministers of religion notes’	£ .
34	Payments made for you and service benefit received for your vicarage (box 5 + box 13)	£ .
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’	£ .

Other income as a minister of religion

36 Chaplaincy and other income as a minister £ .	37 Tax taken off box 36 £ .
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Taxable income etc

38 Taxable income minus expenses (box 20 + box 36 minus (box 26 + box 35)) £ .	39 Total tax taken off (box 3 + box 9 + box 11 + box 37) £ .
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 Employment lump sums, compensation and deductions are on the 'Additional information' pages.