

## **Policy for Addressing Requests for Waiver of Payment of Vacancy Dues to the Board of Pensions**

The Benefits Plan of the Presbyterian Church (U.S.A.) reflects and expresses the values and beliefs of the church community that created it. Through the Benefits Plan, the Church provides pensions for retirees and help for those who need healthcare, suffer disability or face the death of a family member. Vacancy Dues are an important part of the Plan.

The Committee on Ministry believes that the payment of Vacancy Dues (12% for 12 months) to the Board of Pensions is an obligation that churches have when a ministerial vacancy occurs. The congregation continues to be part of the connectional Presbyterian community by bearing part of the cost of the Medicare Supplement program on a limited basis.

The Committee on Ministry also recognizes that there are times when Vacancy Dues may be a hardship for some churches; therefore the following process has been established:

1. Any church seeking a Waiver of Vacancy Dues must provide The Committee on Ministry with a letter asking for the Waiver. The letter shall include specific documentation to demonstrate that the request meets one of the following three criteria which are the only reasons for which a waiver of Vacancy Dues may be granted:
  - a. Severe Financial Hardship,
  - b. Drastic membership drop/loss,
  - c. Division of the church membership.
2. In order to address any requests for Vacancy Dues waivers, an AD HOC committee, consisting of the Chair of COM, Chairs of the three COM subcommittees, (Care, Credentials, Churches Seeking Pastors) the Executive Presbyter and the Stated Clerk, will review the request, along with the specific data provided by the church pertinent to the reason the church is requesting the waiver, and make a recommendation to COM.

It should be understood that the COM only has the authority to authorize a request for a wavier of Vacancy Dues. The granting of the waiver is solely the decision of the Board of Pensions.