Congregations, employers, and individuals who are paying dues that might be used to support someone's dependent may formally object to same-gender spouses of Benefits Plan members receiving coverage. The 219th General Assembly (2010) urged the Board of Pensions to make benefits available to same-gender spouses of plan members and the spouses' children. The 219th General Assembly also asked the Board to provide relief of conscience to those for whom this posed a moral dilemma. The statement of objection approach came out of an extensive review of options. The following churches have recorded an objection.

City	State	Church Name	Presbytery
ANDALUSIA	AL	FIRST PRESBYTERIAN CHURCH	SOUTH ALABAMA
DAPHNE	AL	PRES OF SOUTH ALABAMA	SOUTH ALABAMA
ENTERPRISE	AL	GREEN HILL PRESBYTERIAN CHURCH	SOUTH ALABAMA
JACKSON	AL	FIRST PRESBYTERIAN CHURCH	SOUTH ALABAMA
HOT SPRGS VILLAGE	AR	WOODLANDS PRESBYTERIAN CHURCH	ARKANSAS
MONTICELLO	AR	HOLMES CHAPEL PRES CHURCH	PINES
CASA GRANDE	AZ	FIRST PRESBYTERIAN CHURCH	DE CRISTO
FLORENCE	AZ	DESERT HOPE	DE CRISTO
MESA	AZ	FIRST PRESBYTERIAN CHURCH	GRAND CANYON
BIG BEAR LAKE	CA	BRIDGES PRES FELLOWSHIP	RIVERSIDE
BURBANK	CA	FIRST PRESBYTERIAN CHURCH	SAN FERNANDO
CAMARILLO	CA	TAIWANESE-AMERICAN PC	SANTA BARBARA
COLUSA	CA	FIRST PRESBYTERIAN CHURCH	NORTH CENTRAL CALIFORNIA
GARDEN GROVE	CA	FORMOSAN PRESBYTERIAN CHURCH	LOS RANCHOS
LAKESIDE	CA	LAKESIDE COMM PRES CHURCH	SAN DIEGO
LOS ANGELES	CA	UNION CHURCH OF LOS ANGELES	THE PACIFIC
MORGAN HILL	CA	MORGAN HILL PRES CHURCH	SAN JOSE
NORWALK	CA	SHIN IL PRESBYTERIAN CHUR	LOS RANCHOS
OAKHURST	CA	SIERRA VISTA PRES CHURCH	SAN JOAQUIN
OCEANSIDE	CA	FIRST PRESBYTERIAN CHURCH	SAN DIEGO
POMONA	CA	FIRST PRESBYTERIAN CHURCH	SAN GABRIEL
VISTA	CA	GRACE PRESBYTERIAN CHURCH	SAN FERNANDO
COLORADO SPRINGS	СО	GATEWAY PRESBYTERIAN CHURCH	PUEBLO
COLORADO SPRINGS	CO	MOUNTAIN VIEW PRES CHURCH	PUEBLO
GRAND JUNCTION	СО	FIRST PRESBYTERIAN CHURCH	WESTERN COLORADO
LAS ANIMAS	СО	FIRST PRESBYTERIAN CHURCH	PUEBLO
MILFORD	DE	FIRST PRESBYTERIAN CHURCH	NEW CASTLE
WILMINGTON	DE	GREEN HILL PRESBYTERIAN CHURCH	NEW CASTLE
BRADENTON	FL	FIRST PRESBYTERIAN CHURCH	PEACE RIVER
DEFUNIAK SPRINGS	FL	EUCHEE VALLEY PRES CHURCH	FLORIDA
FRUITLAND PARK	FL	NEW LIFE PRESBYTERIAN CHURCH	CENTRAL FLORIDA
JACKSONVILLE	FL	MURRAY HILL PRES CHURCH	ST. AUGUSTINE
NEW PORT RICHEY	FL	TRINITY PRES CH OF SEVEN SP	TAMPA BAY
OKEECHOBEE	FL	OKEECHOBEE PRESBYTERIAN CHURCH	CENTRAL FLORIDA
OVIEDO	FL	TUSKAWILLA PRESBYTERIAN CHURCH	CENTRAL FLORIDA

SEBASTIAN	FL	FIRST PRESBYTERIAN CHURCH	CENTRAL FLORIDA
ST PETERSBURG	FL	NORTHEAST PRESBYTERIAN CHURCH	TAMPA BAY
STUART	FL	FIRST PRES CHURCH OF STUART	TROPICAL FLORIDA
TAMPA	FL	VILLAGE PRESBYTERIAN CHURCH	TAMPA BAY
ATLANTA	GA	NORTH AVENUE PRES CHURCH	GREATER ATLANTA
CALHOUN	GA	FIRST PRESBYTERIAN CHURCH	CHEROKEE
CORNELIA	GA	FIRST PRESBYTERIAN CHURCH	NORTHEAST GEORGIA
GREENSBORO	GA	FIRST PRESBYTERIAN CHURCH	NORTHEAST GEORGIA
OXFORD	GA	GUM CREEK PRESBYTERIAN CHURCH	GREATER ATLANTA
BROOKLYN	IA	FIRST UNITED PRES CHURCH	DES MOINES
CHEROKEE	IA	MEMORIAL PRESBYTERIAN CHURCH	PROSPECT HILL
COLLEGE SPRINGS	IA	COLLEGE SPRINGS PRES CHURCH	MISSOURI RIVER VALLEY
CONRAD	IA	FIRST PRESBYTERIAN CHURCH	NORTH CENTRAL IOWA
DENISON	IA	UNITED PRESBYTERIAN CHURCH	PROSPECT HILL
DEXTER	IA	FIRST PRESBYTERIAN CHURCH	DES MOINES
GEORGE	IA	ZOAR PRESBYTERIAN CHURCH	PROSPECT HILL
LAKE PARK	IA	FIRST PRESBYTERIAN CHURCH	PROSPECT HILL
PAULLINA	IA	FIRST PRESBYTERIAN CHURCH	PROSPECT HILL
WINFIELD	IA	FIRST PRESBYTERIAN CHURCH	EAST IOWA
AURORA	IL	WESTMINSTER PRES CHURCH	BLACKHAWK
PALOS PARK	IL	PALOS PARK PRES COMM CH	CHICAGO
PANA	IL	UNITED IN FAITH	SOUTHEASTERN ILLINOIS
ROCHELLE	IL	FIRST PRESBYTERIAN CHURCH	BLACKHAWK
TINLEY PARK	IL	FAITH UNITED PRES CHURCH	CHICAGO
BLUFFTON	IN	FIRST PRESBYTERIAN CHURCH	WHITEWATER VALLEY
INDIANAPOLIS	IN	FAITH PRESBYTERIAN CHURCH	WHITEWATER VALLEY
JASPER	IN	FIRST PRESBYTERIAN CHURCH	OHIO VALLEY
LIBERTY	IN	FIRST PRESBYTERIAN CHURCH	WHITEWATER VALLEY
OSSIAN	IN	FIRST PRESBYTERIAN CHURCH	WHITEWATER VALLEY
RICHMOND	IN	FIRST PRESBYTERIAN CHURCH	WHITEWATER VALLEY
VINCENNES	IN	INDIANA UNITED PRESBYTERIAN	OHIO VALLEY
ZIONSVILLE	IN	ZIONSVILLE PRESBYTERIAN CHURCH	WHITEWATER VALLEY
LAWRENCE	KS	KOREAN PRES CH OF LAWRENCE	MIDWEST HANMI
LEAWOOD	KS	LEAWOOD PRES CHURCH	HEARTLAND
WICHITA	KS	WESTWOOD PRES CHURCH	SOUTHERN KANSAS
CANADA	KY	HIGHLAND PRESBYTERIAN CHURCH	TRANSYLVANIA
SULPHUR	LA	WESTMINSTER PRES CHURCH	SOUTH LOUISIANA
CALIFORNIA	MD	PATUXENT PRES CHURCH	NATIONAL CAPITAL
WILLIAMSPORT	MD	ST ANDREW PRESBYTERIAN CHURCH	BALTIMORE
ANN ARBOR	MI	CALVARY PRESBYTERIAN CHURCH	DETROIT
DEARBORN	MI	FIRST PRESBYTERIAN CHURCH	DETROIT
GARDEN CITY	MI	GARDEN CITY PRES CHURCH	DETROIT
HOLLAND	MN	FIRST PRESBYTERIAN CHURCH	MINNESOTA VALLEYS
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CAPE GIRARDEAU	MO	WESTMINSTER PRES CHURCH	GIDDINGS LOVEJOY
DARDENNE PRAIRIE	MO	DARDENNE PRES CHURCH	GIDDINGS LOVEJOY
FOREST CITY	MO	WOODVILLE PRESBYTERIAN CHURCH	HEARTLAND
TARKIO	MO	TARKIO PRESBYTERIAN CHURCH	HEARTLAND
BAY SAINT LOUIS	MS	OLD TOWN PRESBYTERIAN CHURCH	MISSISSIPPI
CANTON	MS	FIRST PRESBYTERIAN CHURCH	MISSISSIPPI
LELAND	MS	LELAND PRES CHURCH	ST. ANDREW
OLIVE BRANCH	MS	BETHEL PRESBYTERIAN CHURCH	ST. ANDREW
RIPLEY	MS	RIPLEY PRESBYTERIAN CHURCH	ST. ANDREW
STARKVILLE	MS	STARKVILLE PRESBYTERIAN CHURCH	ST. ANDREW
BANNER ELK	NC	BANNER ELK PRESBYTERIAN CHURCH	WESTERN NORTH CAROLINA
CHARLOTTE	NC	PLEASANT HILL PRES CHURCH	CHARLOTTE
CHERRYVILLE	NC	FIRST PRESBYTERIAN CHURCH	WESTERN NORTH CAROLINA
CLAYTON	NC	OAKLAND PRESBYTERIAN CHURCH	NEW HOPE
FALKLAND	NC	FALKLAND PRESBYTERIAN CHURCH	NEW HOPE
FAYETTEVILLE	NC	FIRST PRESBYTERIAN CHURCH	COASTAL CAROLINA
FAYETTEVILLE	NC	PEACE PRESBYTERIAN CHURCH	COASTAL CAROLINA
GASTONIA	NC	FIRST PRESBYTERIAN CHURCH	WESTERN NORTH CAROLINA
HENDERSONVILLE	NC	FIRST PRESBYTERIAN CHURCH	WESTERN NORTH CAROLINA
SANFORD	NC	BUFFALO PRESBYTERIAN CHURCH	COASTAL CAROLINA
SANFORD	NC	POCKET PRESBYTERIAN CHURCH	COASTAL CAROLINA
SANFORD	NC	SALEM PRESBYTERIAN CHURCH	COASTAL CAROLINA
SHERRILLS FORD	NC	SHERRILLS FORD PRES CHURCH	WESTERN NORTH CAROLINA
WADE	NC	BLUFF PRESBYTERIAN CHURCH	COASTAL CAROLINA
WALLACE	NC	ROCKFISH PRESBYTERIAN CHURCH	COASTAL CAROLINA
WILMINGTON	NC	WILMINGTON KOREAN PRESBYTERIAN	ATLANTIC KOREAN AMERICAN
WOODLEAF	NC	UNITY PRESBYTERIAN CHURCH	SALEM
ALLIANCE	NE	FIRST PRESBYTERIAN CHURCH	PLAINS AND PEAKS
LA VISTA	NE	FAITH PRESBYTERIAN CHURCH	MISSOURI RIVER VALLEY
LINCOLN	NE	EASTRIDGE PRES CHURCH	HOMESTEAD
BARRINGTON	NJ	FIRST PRESBYTERIAN CHURCH	SOUTHERN NEW JERSEY
BELLEVILLE	NJ	FEWSMITH MEM PRES CHURCH	NORTHEAST NEW JERSEY
LAMBERTVILLE	NJ	LAMBERTVILLE PRES CHURCH	HIGHLANDS NJ
OCEAN CITY	NJ	FIRST PRESBYTERIAN CHURCH	SOUTHERN NEW JERSEY
OLD TAPPAN	NJ	KOREAN PRESBYTERIAN CHURCH	EASTERN KOREAN
GARDNERVILLE	NV	CHRIST PRESBYTERIAN CHURCH	NEVADA
ALBANY	NY	WESTMINSTER PRES CHURCH	ALBANY
AUBURN	NY	SENNET FEDERATED CHURCH	CAYUGA-SYRACUSE
FLUSHING	NY	FIRST PRESBYTERIAN CHURCH	NEW YORK CITY
HUNTINGTON	NY	CENTRAL PRESBYTERIAN CHURCH	LONG ISLAND
NIAGARA FALLS	NY	NIAGARA PRESBYTERIAN CHURCH	WESTERN NEW YORK
SPRINGVILLE	NY	FIRST PRESBYTERIAN CHURCH	WESTERN NEW YORK
ASHTABULA	ОН	FIRST PRESBYTERIAN CHURCH	WESTERN RESERVE

BRYAN	ОН	FIRST PRESBYTERIAN CHURCH	MAUMEE VALLEY
CHESTERLAND	ОН	CHRIST PRESBYTERIAN CHURCH	WESTERN RESERVE
CINCINNATI	ОН	COVENANT FIRST PRES CHURCH	CINCINNATI
CLEVELAND	ОН	CALVARY PRESBYTERIAN CHURCH	WESTERN RESERVE
CLEVELAND	ОН	GLENVILLE NEW LIFE COMMUNITY	WESTERN RESERVE
COLUMBUS	ОН	BETHEL UNITED PRESBYTERIAN	SCIOTO VALLEY
CRESTON	ОН	CRESTON UNITED PRES CHURCH	MUSKINGUM VALLEY
DEFIANCE	ОН	FIRST PRESBYTERIAN CHURCH	MAUMEE VALLEY
HAMILTON	ОН	WESTWOOD PRESBYTERIAN CHURCH	MIAMI
HUBBARD	ОН	FIRST PRESBYTERIAN CHURCH	EASTMINSTER
JAMESTOWN	ОН	JAMESTOWN PRESBYTERIAN CHURCH	MIAMI
MARION	ОН	FIRST PRESBYTERIAN CHURCH	SCIOTO VALLEY
NEWARK	ОН	FIRST PRESBYTERIAN CHURCH	SCIOTO VALLEY
NORTH BENTON	ОН	NORTH BENTON PRES CHURCH	EASTMINSTER
NORWALK	ОН	FIRST UNITED PRES CHURCH	MAUMEE VALLEY
PLYMOUTH	ОН	FIRST PRESBYTERIAN CHURCH	MUSKINGUM VALLEY
WEST CHESTER	ОН	WEST CHESTER PRES CHURCH	CINCINNATI
LAWTON	ОК	FIRST PRESBYTERIAN CHURCH	INDIAN NATIONS
EAGLE CREEK	OR	EAGLE CREEK PRESBYTERIAN CH	THE CASCADES
ALEXANDRIA	PA	ALEXANDRIA PRESBYTERIAN CHURCH	HUNTINGDON
ALIQUIPPA	PA	NEW BETHLEHEM PRES CHURCH	BEAVER-BUTLER
AVONDALE	PA	AVONDALE PRESBYTERIAN CHURCH	DONEGAL
BADEN	PA	CONCORD PRESBYTERIAN CHURCH	BEAVER-BUTLER
BEAVER	PA	VANPORT PRESBYTERIAN CHURCH	BEAVER-BUTLER
BEDFORD	PA	BEDFORD PRESBYTERIAN CHURCH	HUNTINGDON
BUTLER	PA	MT CHESTNUT PRES CHURCH	BEAVER-BUTLER
CANONSBURG	PA	CANONSBURG UTD PRES CHURCH	WASHINGTON
CLINTON	PA	HEBRON PRESBYTERIAN CHURCH	PITTSBURGH
COWANSVILLE	PA	UNION FIRST PRES CHURCH	KISKIMINETAS
ELDERTON	PA	ELDERTON PRESBYTERIAN CHURCH	KISKIMINETAS
ELYSBURG	PA	ELYSBURG PRESBYTERIAN CHURCH	NORTHUMBERLAND
ERIE	PA	WESTMINSTER PRES CHURCH	LAKE ERIE
FINLEYVILLE	PA	MINGO CREEK PRES CHURCH	WASHINGTON
FRANKLIN	PA	ROCKY GROVE AVE PRES CHURCH	LAKE ERIE
GIRARD	PA	GIRARD FIRST PRES CHURCH	LAKE ERIE
GLENSHAW	PA	ELFINWILD PRESBYTERIAN CHURCH	PITTSBURGH
GREENSBURG	PA	MAPLEWOOD PRESBYTERIAN CHURCH	REDSTONE
HERMITAGE	PA	FAITH UNITED PRES CHURCH	SHENANGO
KITTANNING	PA	GRACE PRESBYTERIAN CHURCH	KISKIMINETAS
LOCK HAVEN	PA	GREAT ISLAND PRES CHURCH	NORTHUMBERLAND
MCKEES ROCKS	PA	UNION PRESBYTERIAN CHURCH	PITTSBURGH
MIDWAY	PA	CENTER UNITED PRES CHURCH	WASHINGTON
MONROEVILLE	PA	HILLCREST UNITED PRES CHURCH	PITTSBURGH
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MOON TOWNSHIP	PA	RIVERDALE PRES CHURCH	PITTSBURGH
		MOUNTAIN TOP PRES CHURCH	
MOUNTAIN TOP	PA		LACKAWANNA
NEW CASTLE	PA	CLEN-MOORE PRESBYTERIAN CHURCH	SHENANGO
NEWVILLE	PA	BIG SPRING PRESBYTERIAN CHURCH	CARLISLE
NORRISTOWN	PA	FIRST PRESBYTERIAN CHURCH	PHILADELPHIA
NORTH	PA	NEW HOPE PRES CHURCH	REDSTONE
HUNTINGDON PHILADELPHIA	PA	DISSTON MEMORIAL PRES CHURCH	PHILADELPHIA
PHILADELPHIA	PA	KENSINGTON FIRST CHURCH	PHILADELPHIA
PHILADELPHIA	PA	OLIVET COVENANT PRES CHURCH	PHILADELPHIA
PITTSBURGH	PA	HEBRON UNITED PRES CHURCH	PITTSBURGH
PITTSBURGH	PA	HOT METAL BRIDGE FAITH COMM	PITTSBURGH
PITTSBURGH	PA	PLUM CREEK PRESBYTERIAN CHURCH	PITTSBURGH
PITTSBURGH	PA	THE FIRST PRESBY OF PITTSBURGH	PITTSBURGH
POTTSVILLE	PA	UNITED PRESBYTERIAN CHURCH	LEHIGH
PROSPECT	PA	MT NEBO PRESBYTERIAN CHURCH	BEAVER-BUTLER
PROSPECT	PA	THE PRES CHURCH OF PROSPECT	BEAVER-BUTLER
RIDLEY PARK	PA	RIDLEY PARK PRES CHURCH	PHILADELPHIA
SHELOCTA	PA	SHELOCTA COMMUNITY UNITED	KISKIMINETAS
TYRONE	PA	SINKING VALLEY PRES CHURCH	HUNTINGDON
VALENCIA	PA	GLADE RUN PRESBYTERIAN CHURCH	BEAVER-BUTLER
WASHINGTON	PA	CHARTIERS CROSS ROADS PRESBY	WASHINGTON
WELLSBORO	PA	FIRST PRESBYTERIAN CHURCH	NORTHUMBERLAND
WEST MIDDLETOWN	PA	GROVE PRESBYTERIAN CHURCH	WASHINGTON
WYALUSING	PA	WYALUSING PRESBYTERIAN CHURCH	LACKAWANNA
YARDLEY	PA	WOODSIDE PRESBYTERIAN CHURCH	PHILADELPHIA
CHAPIN	SC	LAKE MURRAY PRES CHURCH	TRINITY
DUE WEST	SC	LITTLE MOUNTAIN PRES CHURCH	TRINITY
EDISTO ISLAND	SC	P C ON EDISTO ISLAND	CHARLESTON-ATLANTIC
GOOSE CREEK	SC	PEACE PRESBYTERIAN CHURCH	CHARLESTON-ATLANTIC
GREENVILLE	SC	JOHN CALVIN PRES CHURCH	FOOTHILLS
HEMINGWAY	SC	INDIANTOWN PRES CHURCH	NEW HARMONY
LANCASTER	SC	DOUGLAS PRESBYTERIAN CHURCH	PROVIDENCE
SUMTER	SC	FIRST PRESBYTERIAN CHURCH	NEW HARMONY
TRAVELERS REST	SC	TRINITY PRESBYTERIAN CHURCH	FOOTHILLS
WALHALLA	SC	WALHALLA PRESBYTERIAN CHURCH	FOOTHILLS
YORK	SC	BETHESDA PRESBYTERIAN CHURCH	PROVIDENCE
MITCHELL	SD	FIRST PRESBYTERIAN CHURCH	SOUTH DAKOTA
BLOUNTVILLE	TN	BLOUNTVILLE PRES CHURCH	HOLSTON
CLEVELAND	TN	FIRST PRESBYTERIAN CHURCH	EAST TENNESSEE
ERWIN	TN	ROCK CREEK PRESBYTERIAN CHURCH	HOLSTON
GATLINBURG	TN	GATLINBURG PRESBYTERIAN CHURCH	EAST TENNESSEE
NASHVILLE	TN	GLEN LEVEN PRESBYTERIAN CHURCH	MIDDLE TENNESSEE
INASHVILLE	LIN	OLLIN LEVEIN FRESDITERIAIN CHURCH	INIIDDEE LEININESSEE

ALBANY	TX	MATTHEWS PRESBYTERIAN CHURCH	PALO DURO
ATHENS	TX	FIRST PRESBYTERIAN CHURCH	GRACE
AUSTIN	TX	WESTLAKE HILLS PRES CHURCH	MISSION
CONROE	TX	FIRST PRESBYTERIAN CHURCH	NEW COVENANT
GIDDINGS	TX	FIRST PRESBYTERIAN CHURCH	MISSION
GRAHAM	TX	FIRST PRESBYTERIAN CHURCH	PALO DURO
IRVING	TX	PRES CHURCH AT HACKBERRY CREEK	GRACE
LIVINGSTON	TX	FIRST PRESBYTERIAN CHURCH	NEW COVENANT
PEARLAND	TX	FIRST PRESBYTERIAN CHURCH	NEW COVENANT
ANNANDALE	VA	FIRST PRESBYTERIAN CHURCH	NATIONAL CAPITAL
ASHBURN	VA	ASHBURN PRESBYTERIAN CHURCH	NATIONAL CAPITAL
BUENA VISTA	VA	TIMBER RIDGE PRES CHURCH	SHENANDOAH
CULPEPER	VA	CULPEPER PRESBYTERIAN CHURCH	THE JAMES
FRONT ROYAL	VA	FRONT ROYAL PRES CHURCH	SHENANDOAH
MECHANICSVLLE	VA	MECHANICSVILLE PRESBYTERIAN CH	THE JAMES
MOSELEY	VA	SWIFT CREEK PRES CHURCH	THE JAMES
NEWPORT NEWS	VA	SECOND PRESBYTERIAN CHURCH	EASTERN VIRGINIA
THAXTON	VA	COOL SPRING PRES CHURCH	THE PEAKS
VIENNA	VA	VIENNA PRES CHURCH	NATIONAL CAPITAL
WAYNESBORO	VA	SECOND PRES CHURCH	SHENANDOAH
WAYNESBORO	VA	SMYRNA PRESBYTERIAN CHURCH	SHENANDOAH
YORKTOWN	VA	YORKMINSTER PRES CHURCH	EASTERN VIRGINIA
EDMONDS	WA	UNITED PRES CH OF SEATTLE	NORTHWEST COAST
			PRESBYTERY
OAK HARBOR	WA	KOREAN PC OF OAK HARBOR	NORTHWEST COAST PRESBYTERY
OAKESDALE	WA	COMMUNITY PRES CHURCH	THE INLAND NORTHWEST
SPOKANE	WA	SHADLE PARK PRES CHURCH	THE INLAND NORTHWEST
HUNTINGTON	WV	FIRST PRESBYTERIAN CHURCH	WEST VIRGINIA
NITRO	WV	FIRST PRESBYTERIAN CHURCH	WEST VIRGINIA
WELLSBURG	WV	FIRST PRESBYTERIAN CHURCH	UPPER OHIO VALLEY
WILLIAMSON	WV	FIRST PRESBYTERIAN CHURCH	WEST VIRGINIA
LINGLE	WY	LINGLE COMM PRES CHURCH	WYOMING
MOORCROFT	WY	FIRST PRESBYTERIAN CHURCH	WYOMING