



Administrative Rule 801: Postretirement Service

Benefits Plan Reference: Section 4 - Defined Benefit Pension Plan

Original Date: 01/2017

Revision Date: 01/2025

A retired pensioner who has initiated pension benefits may return to employment with a Presbyterian Church (U.S.A.) congregation, mid council, or General Assembly agency without causing a temporary suspension of pension benefits.

Positions for which this rule might apply to a retired minister of the Word and Sacrament are:

- those of limited duration with an employer other than the employer the minister retired from, and approved by the presbytery, or
- those with an employer other than the one the minister retired from that are ineligible for plan participation, e.g., positions with a scheduled workweek of less than 20 hours

Postretirement service at the last eligible employer is not permitted under the plan. However, if extraordinary circumstances exist and if supported by the presbytery, the Board may consider approval through the appeals process. Refer to Administrative Rule 1801.

Positions for which this rule might apply to other retirees are:

- those of limited duration with an employer other than the one the member retired from, or
- those with an employer, including the one the plan member retired from, that are ineligible for plan participation, e.g., with a scheduled workweek of less than 20 hours

Postretirement service dues

For a pastoral position with a scheduled workweek of 20 hours or more that is approved under this rule, an employer will be assessed postretirement service dues of 12% of the employee's compensation.

The Board may waive postretirement service dues if the church cannot afford to pay them. Circumstances under which this might occur include severe financial hardship, a drastic reduction in membership, or division of the church membership. The presbytery must attest to the circumstance preventing payment.