



Pension Plan & Retirement Pension Benefits

Administrative Rule 801 Post-Retirement Service

Benefits Plan References

Article VIII Retirement Pension Benefits

Original Date

01/17

Revision

01/19

Replaces: Administrative Rule 1002

In certain situations, with Board of Pensions approval, a pensioner may return to employment with a Presbyterian Church (U.S.A.) congregation, mid council, or General Assembly agency or a validated ministry approved by the presbytery without causing a temporary suspension of pension benefits.

Positions for which this rule might apply to retired Minister of the Word and Sacraments are

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

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;
- 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.

In some cases, when the plan member is retiring from a primary position, the plan Article VIII, Section 8.1 requirement to terminate employment with the most recent eligible service may not apply to a clearly secondary, part-time employment that does not, on its own, meet Section 3.2 eligibility requirements (i.e., is less than 20 hours per week).

Such extraordinary circumstances will be considered on a case-by-case basis and must be considered through the appeals process.

Post-Retirement 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 post-retirement service dues of 12 percent on the Minister of the Word and Sacrament's compensation.

Post-retirement service dues may be waived 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.