

Post-Retirement Service Registration



THE BOARD OF PENSIONS
OF THE PRESBYTERIAN CHURCH (U.S.A.)

Please print, complete, and mail, fax, or email this form to the Board of Pensions.

A Benefits Plan member who has initiated retirement benefits and is returning to compensated service with a church or employing organization under the jurisdiction of the Presbyterian Church (U.S.A.) must complete and return this registration form at the beginning of the post-retirement service. **Teaching elders must provide verification from the presbytery approving the post-retirement service at initial hire and annually thereafter (presbytery representative may sign under the Presbytery Authorization Section on this form at initial hire).** Forms cannot be processed if verification is not received.

The Board of Pensions administers the post-retirement service provisions of the Benefits Plan of the Presbyterian Church (U.S.A.) as approved by the General Assembly. A retired teaching elder may not return to employment with the last church or employing organization served at the time of retirement. The rules for lay employees are different.

Member Information

Name _____ SSN _____

Address _____

City _____ State _____ ZIP _____

Daytime Phone () _____ Email _____

Service Information

Effective date (mm/dd/yyyy) _____

Church/organization name _____ PIN _____

Address _____

City _____ State _____ ZIP _____

Phone () _____ FAX () _____

Primary email _____

Presbytery _____ Synod _____

Position/title _____ Number of hours per week (e.g., 10, 20, 30) _____



Annual Salary Information

Please enter annual amounts or zero if not applicable.

- | | |
|--|-------------|
| 1. Cash salary <i>(including employee contributions to 403(b)(9) plans; tax-sheltered annuity plans; unvouchered book, car, and study allowances; vacation pay and overtime)</i> | 1. \$ _____ |
| 2. Housing allowance, utilities, and furnishings allowances | 2. \$ _____ |
| 3. Employing organization contributions to 403(b)(9) plans, tax-sheltered annuity plans, and equity allowances <i>(matching contributions to the Board's Retirement Savings Plan should not be included)</i> | 3. \$ _____ |
| 4. Bonus <i>(will be included in the year in which the bonus is paid; dues will be billed on a lump-sum basis)</i> | 4. \$ _____ |
| 5. SECA <i>(for reimbursement in excess of 50% of the teaching elder's SECA tax obligation)</i> | 5. \$ _____ |
| 6. Other allowances <i>(including copayment and medical expense reimbursement allowances)</i> | 6. \$ _____ |
| Do not include expenses reimbursed through vouchers or Benefits Plan dues. | |
| 7. Manse amount <i>(must be at least 30% of lines 1-6 for members residing in a manse)</i> | 7. \$ _____ |
| 8. Total Annual Effective Salary <i>(total of lines 1-7)</i> | 8. \$ _____ |

Dues are computed and benefits are determined on this amount (subject to minimums and maximums).

Authorization

Employer — To be completed by the employer's authorized representative, who is not the retired member.

We agree to pay all dues applicable to this post-retirement service of 12% of the retired teaching elder's salary. We understand that if the retired teaching elder's service is fewer than 20 hours a week, post-retirement service dues are not payable; however, any vacancy dues payable when the retired teaching elder begins service that is under 20 hours will continue until the church has paid 12 months of dues as provided under Section 5.4 of the Benefits Plan.

We understand that our organization must comply with any applicable laws and regulations to employment, benefits, and Medicare, including age discrimination, pension, and welfare plan non-discrimination rules.

Name of authorized representative *(please print)* _____

Official capacity _____ Daytime phone () _____

Signature *(required)* _____ Date *(mm/dd/yyyy)* _____



Presbytery Authorization

By signing this form, the authorized representative for the Presbytery confirms that this post-retirement service is approved in accordance with the Book of Order.

Name of authorized representative *(please print)*

Official capacity

Daytime phone ()

Signature *(required)*

Date *(mm/dd/yyyy)*
