



## **Employer Provisions**

### **Administrative Rule 801: Post-Retirement Service**

#### **Benefits Plan References**

Article IV Defined Benefit Pension Plan

#### **Original Date**

01/2017

#### **Revision Date**

01/2022

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In certain situations, with Board of Pensions approval, a retired member who has initiated pension benefits (pensioner) 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.

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.

In some cases, when the plan member is retiring from a primary position, the plan 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 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 of the minister'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.