

## Post-Retirement Service Registration

Use this form to initiate or terminate post-retirement service or to report salary changes.

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 and on each annual anniversary of post-retirement service, and at termination. **Teaching elders must provide verification from the presbytery, and lay members must provide verification from the church/employing organization approving the post-retirement service at initial hire and annually thereafter.** 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. Following retirement, the pensioner must report all compensated church-related service. A pensioner may not continue to serve the same church or employing organization following the initiation of his/her retirement pension.

Please indicate why this form is being completed:

New Service

Termination of Service *(Complete A, B, & D)*

Change in Salary

### **A** Member Information

Name \_\_\_\_\_ SSN \_\_\_\_\_

Home address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Daytime phone (     )     Cell phone (     )     Home phone (     )

Primary email \_\_\_\_\_

### **B** 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., 20, 30)* \_\_\_\_\_

If the pensioner is serving fewer than 20 hours a week, post-retirement dues are not payable; however, any vacancy dues payable when the pensioner begins service that is under 20 hours will continue until the church or employing organization has paid 12 months of dues as provided under Section 4.5 of the Benefits Plan.

**(Please complete the reverse side of this form.)**

## **C** Annual Salary Information

Please enter annual amounts or zero if not applicable. You may use the total effective salary calculator and the dues calculator on [pensions.org](http://pensions.org) to determine the impact the reported effective salary has on dues.

Effective salary is any compensation a member receives during a plan year from an employing organization. For more information, see the *Understanding Effective Salary booklet*, available on [pensions.org](http://pensions.org).

1. Cash salary (including employee contributions to 403(b)(9) plans; tax-sheltered annuity plans; unvouchered book, car, and study allowances; vacation pay and overtime) 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 3. \$ \_\_\_\_\_  
(matching contributions to the Board's Retirement Savings Plan should not be included)
4. Bonus (will be included in the year in which the bonus is paid; if continuing, you will need to report annually) 4. \$ \_\_\_\_\_  
Year in which bonus is paid \_\_\_\_\_
5. SECA (for reimbursement in excess of 50% of the teaching elder's SECA tax obligation) 5. \$ \_\_\_\_\_
6. Other allowances (including copayment and medical expense reimbursement allowances) 6. \$ \_\_\_\_\_  
Do not include expenses reimbursed through vouchers or Benefits Plan dues.
7. Manse amount (must be at least 30% of lines 1-6 for members residing in a manse) 7. \$ \_\_\_\_\_
8. Total Annual Effective Salary (total of lines 1-7) 8. \$ \_\_\_\_\_

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

## **D** Authorization

**Retired Member — I certify that the information on this form is complete and accurate.**

Retired member signature (required) \_\_\_\_\_

Date (mm/dd/yyyy) \_\_\_\_\_

**Employing Organization — 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 pensioner's salary. We understand that if the pensioner's service is fewer than 20 hours a week, post-retirement service dues are not payable; however, any vacancy dues payable when the pensioner begins service that is under 20 hours will continue until the church has paid 12 months of dues as provided under Section 4.5 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) \_\_\_\_\_

## **E** 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) \_\_\_\_\_

**Mail or fax this completed form to:**

The Board of Pensions of the Presbyterian Church (U.S.A.)  
2000 Market Street, Philadelphia, PA 19103-3298  
800-773-7752 (800-PRESPLAN) Fax: 215-587-6215 [pensions.org](http://pensions.org)