

PRESBYTERY POLICIES

A. APPROVING AND PRINTING PRESBYTERY MINUTES

1. That the minutes of each meeting be finally approved, with any additions or corrections made in the final copy, at the next following stated meeting of Presbytery. Additions and/or corrections would be those sent to the Stated Clerk, and could also be those moved from the floor at the time for minutes to be approved.
2. That the finally approved minutes of each Presbytery Meeting, with any necessary additions or corrections, be retained by the Stated Clerk until after the minutes of the last Presbytery meeting of the calendar year are approved at the following February Stated Meeting. (CLERK'S ADDITIONAL NOTE: The final Minute Book for any calendar year cannot be printed until the audit for that year is completed. Audits are not usually completed until late summer.)
3. That all the finally approved minutes of Presbytery for the previous calendar year be printed in an annual volume, available on a CD-ROM and distributed as follows:
 - 1 copy to each minister member of Presbytery who requests one
 - 1 copy to each session clerk who requests one
 - 2 copies to the Presbyterian Department of History (now housed on the campus of Columbia Theological Seminary in Decatur)
 - 1 copy to Columbia Theological Seminary
 - 1 copy to Johnson C. Smith Seminary
 - 1 copy to Union Theological Seminary (and to any other Seminaries which request copies)
 - 2 attested copies to Synod (with one to be returned for the permanent file)
 - Other copies as requested
4. At the fall meeting of the Georgia Cluster, the minutes of the previous year, including audit or financial review, will be submitted for Synod review, as per Book of Order requirement.

B. INVITATIONS TO HOST PRESBYTERY MEETINGS

Authority is given to the Stated Clerk to receive and accept invitations to host Presbytery meetings and then announce the places.

C. TIME LIMIT FOR PERSONS SPEAKING (DEBATE) AT PRESBYTERY MEETINGS (Note: Presbytery can set aside such a rule when it deems necessary.)

1. Individuals are limited to speaking once and for no more than three minutes during discussion of a matter.
2. A bell may be used to signal when a speaker is near and at the end of his/her time.

3. Moderator alternates between “pro” and “con”.
4. No one may speak more than once until every person who wishes to speak has had an opportunity to do so.
5. Presbytery may set a maximum time for debating an issue.

D. ITEMS FOR WHICH PRESBYTERY HAS GRANTED AUTHORITY TO THE COMMITTEE ON MINISTRY (COM) TO DO WITHOUT ADDITIONAL APPROVAL:

1. **Approval for serving the Lord’s Supper** - That Presbytery give the Committee on Ministry power as a commission to act upon requests of program agents of the Presbytery to celebrate the Lord's Supper.
2. **Approval for moving onto the field** - That Presbytery grant to the Committee on Ministry the authority to give permission for ministers transferring from other presbyteries to move onto the field prior to a meeting of the Presbytery if the preliminary examination and all other circumstances are in order.
3. **Granting permission to labor outside Presbytery bounds** - That Presbytery adopt a policy giving authority to the Care of Ministers and Educators Subcommittee (or its successor subcommittee) of the Committee on Ministry to grant ministers permission to labor outside Northeast Georgia whenever the minister in question has been called to be Interim Pastor in a Presbyterian Church in another Presbytery.
(#1-3 above approved by Presbytery October 25, 2005.)
4. That Presbytery give the Committee on Ministry **Authority to assign Moderators of Sessions** to churches when the need arises between presbytery meetings, and report such action to the next stated meeting of presbytery. (Approved May 18, 2010.)
5. **Vacation and Study Leave Benefits for Ministers of the Word and Sacrament**
All ordained Ministers of the Word and Sacrament, serving churches, whether part-time or full time, be granted four weeks of vacation leave and two weeks study leave. (Approved by COM in September 2005; approved by presbytery on October 25, 2005.)
6. That presbytery give the Committee on Ministry permission to conduct **Special Administrative Reviews** (G-9.0408-09) when the Committee on Ministry becomes aware of a situation where an irregularity or delinquency has occurred by a lower governing body. (Approved October 25, 2005.)
7. That presbytery authorize the Committee on Ministry, between meeting of presbytery, to approve our examination of previously ordained PCUSA pastors who are candidates for calls, and to create the **commissions to install** those pastors, and to present those pastors to the next stated presbytery meeting. (Approved by presbytery May 15, 2012.)

Also note item K below.)

E. ITEMS FOR WHICH PRESBYTERY HAS GRANTED AUTHORITY TO THE COMMITTEE ON PREPARATION FOR MINISTRY TEAM (CPM) TO HANDLE WITHOUT ADDITIONAL APPROVAL:

1. **Reception of Inquirers.** That Presbytery affirm as its official policy, the tradition of the Committee on Preparation for Ministry Team having authority to receive persons as Inquirers.

2. **Ready to move to candidacy.**
“Whereas, Northeast Georgia Presbytery holds stated meetings three times per year;
Whereas, two of our stated meetings each year are scheduled to take place when Seminary classes are in session;
Whereas, the Committee on Preparation for Ministry Team meets with Inquirers frequently throughout the year;
Whereas, Inquirers are examined by the Committee on Preparation for Ministry Team and deems the Inquirer ready to proceed to candidacy at these meetings, making recommendations then to Presbytery to do so.

Therefore, the Committee on Preparation for Ministry Team moves that Northeast Georgia Presbytery give it permission to move Inquirers ‘ready to proceed to candidacy,’ to candidacy, between meetings of Presbytery when it is not feasible for that Inquirer to be present at the next stated Presbytery meeting.

The Committee would report to the next stated Presbytery meeting its action. The Presbytery, at its earliest stated meeting (which the Candidate can feasibly attend) shall then propose the appropriate questions and act on the request before the body.

3. **Certification of candidates as ready to receive a call:**
 - a. Presbytery recognizes the Committee on Preparation for Ministry Team as that entity within Presbytery authorized to certify candidates under Presbytery's care as ready to receive a call. Any such certification would be reported to the next stated meeting of Presbytery for recording in the minutes.
 - b. Presbytery empowers the Committee on Preparation for Ministry Team to transfer inquirers to other Presbyteries if requested.

4. That Presbytery approve “strongly recommending to our churches that each time a worship service is held at which a minister’s ordination and/or installation takes place, a special offering be received to supplement the aid given to Inquirers and Candidates by the Presbytery.”

(Also note item K below.)

Presbytery approved the entire Committee on Preparation for Ministry (CPM) Manual at its meeting on [REDACTED]. It is found in this notebook under section C6.

F. REGARDING OVERTURES AND RESOLUTIONS FROM SESSIONS

DEFINITION: Overtures and resolutions are items of business that must have been approved by a Session, or may be presented by any minister commissioner of the Presbytery, and shall request the Presbytery to take a particular action or approve or endorse a particular statement, stand, or resolution (See Book of Order G-3.0202) (The intent and ramification of this definition is that Presbytery will treat any "overture type" expressions or requests as "overtures," whether or not they may be entitled or labeled "communication" rather than "overture" or "resolution.")

The Session considering an overture or resolution to the Presbytery shall (ordinarily through its Clerk or Moderator):

1. Examine recent minutes of Presbytery to determine if a similar overture or resolution has already been passed; - or -
2. Consult with the Stated Clerk of the Presbytery to determine whether the desired action has been voted on in a previous Presbytery meeting; - or -
3. Consult with the Presbytery Stated Clerk to determine whether a similar overture or resolution has already been proposed, in order that the session may "concur" with an existing overture or resolution, rather than submitting an additional one.

All overtures and resolutions intended for consideration by Presbytery shall be forwarded to the Stated Clerk, postmarked no later than thirty-five (35) days before the date of the Presbytery meeting at which such overture or resolution shall be considered. The Stated Clerk shall then refer such overtures or resolutions to the Bills and Overtures Committee in a timely fashion (per "Manual of Operation" – article 9.)

THE RATIONALE for such 35-day deadline is so that presbyters may receive, in the regular "Handbook" for the Presbytery meeting, copies of any proposed overtures or resolutions, and have ample time for study and discussion of the overtures or resolutions, prior to the Presbytery meeting at which they will be considered.

Overtures not submitted within the designated time limit for a particular Stated Meeting shall not be considered at that Stated Meeting, but shall be referred either:

To the next Stated Presbytery Meeting - or - To a special meeting called for the purpose of dealing with the overture (and any other properly announced business), provided that the overture is received by the Stated Clerk in sufficient time for it to be reproduced and mailed with the notice of the special meeting.

G. SPECIAL DISCIPLINARY ("INVESTIGATING COMMITTEE") APPOINTMENT PROCEDURE - Presbytery authorize the Committee on Ministry Chair, the General Presbyter and the Stated Clerk to name an Investigating Committee, in accordance with the Book of Order D-10 and following sections.

H. REGARDING CARRYOVER OF UNUSED BUDGETED FUNDS TO THE NEXT CALENDAR YEAR – ordinarily funds budgeted to either Ministry Teams or Action Teams are not to be carried over from year to year. However, the following exceptions apply:

1. **Pastoral Care/ Shared Grant.** At the end of a calendar year, any unused funds from these line items in the budget of the Committee on Ministry are transferred to the Assistance to Ministers Fund to assist in meeting emergency need of ministers and their families, or other pastoral needs.

2. **Automobile.** That Presbytery adopt the policy, that in any calendar year in which Presbytery concludes with a budgeted cash balance, any unused General Presbyter travel money in the Council budget line item shall be credited to the existing non-budget account for auto replacement. *[Editorial Note: BFAT will be reviewing this policy, probably in the fall of 2007, since the General Presbyter has now purchased his own car.]*

I. ACHIEVING PARITY BETWEEN THE NUMBER OF TEACHING ELDER (MINISTER) AND RULING ELDER COMMISSIONERS TO PRESBYTERY MEETING

Per Book of Order G-3.0301

“The presbytery shall adopt and communicate to the sessions a plan for determining how many ruling elders each session should elect as commissioners to presbytery, with a goal of numerical parity of teaching elders and ruling elders. This plan shall require each session to elect at least one commissioner and shall take into consideration the size of congregations as well as a method to fulfill the principles of participation and representation found in F-1.0403 and G-3.0103.”

POLICY APPROVED BY PRESBYTERY IN MAY 2018:

Voting Commissioners at meetings of Northeast Georgia Presbytery include all Minister Members (Teaching Elders) plus:

1. Ruling Elders serving the Presbytery in official capacities (Chairs of Ministry Teams or Commissions, and Presbytery Officers), and
2. Ruling Elders elected by their sessions to serve as Commissioners.

The latest statistics available from the PC(USA) show a total of **116 Teaching Elders** in Northeast Georgia as of December 31, 2017. Therefore, in order to achieve parity between Teaching and Ruling Elder Commissioners, the total number of Ruling Elder Commissioners must be at least **116**. There are currently 10 Ruling Elders serving in the categories identified in (1) above. Therefore the number of **Ruling Elder Commissioners representing congregations must be at least 106**.

Ruling Elder Commissioners (REC) are to be elected by each congregation, based on the following criteria:

1. Every congregation is entitled to at least **one REC** (shown as the “Base”).
2. In keeping with the policies and historic practices of Northeast Georgia Presbytery, each predominantly racial/ethnic congregation is allocated **one additional REC**.
3. To assure proportional representation of all members, additional RECs are allocated to larger congregations in numbers based on the congregation’s membership. The chart displays congregations in order of size, with the largest receiving the most additional RECs:

1,000 members or more: 5 additional RECs

500-999 members: 4

250-499 members: 3

125-249 members: 2

75-124 members: 1

4. This brings the total number of Ruling Elder Commissioners (including those serving in official capacities) to **116**.

J. REGARDING RECOMMENDATION FOR LOCAL CHURCH USE OF THE PRESBYTERIAN CHURCH (U.S.A.) NAME AND SEAL

WHEREAS, it is difficult to ascertain the denominational identity of many congregations commonly known as Presbyterian;

AND WHEREAS, denominational identifying name, signs and seals upon the letterhead of the church would be very helpful to the reader of correspondence;

BE IT RESOLVED, that Northeast Georgia Presbytery establish a policy urging all the churches within the bounds of this Presbytery to affix the name of the denomination, Presbyterian Church (U.S.A.), somewhere on the letterhead, with the seal of the denomination being optional;

AND BE IT FURTHER RESOLVED, that this resolution be forwarded to the General Assembly for consideration for its appropriateness for the entire denomination. (Forwarded to the General Assembly in January 1989.)

Note: The following statement regarding the use of the Presbyterian Seal is taken from page 1. of the denomination web site: www.pcusa.org/oga/seal.htm

“Each congregation and governing body may use the seal without receiving prior permission. Any other use requires prior approval by the Office of the General Assembly. Contact Bobbie Montgomery for more information.”

K. ADDING AN AGENDA ITEM TO ANY CALLS FOR SPECIAL MEETINGS

That Presbytery approve adding a "rider" to the notice of any special meeting of Presbytery, permitting the examination of any ministers and/or candidates who may be ready for examination at the particular time the special meeting is called.

L. EXPENSE REIMBURSEMENT

That Presbytery's policy regarding the reimbursement rate for volunteers be changed to be based on 75% of the IRS rate for business travel, effective with Presbytery's approval. Traditionally, food costs have been reimbursed at actual expense. All such expenses are reimbursed out of the per capita apportionment budget, and charged to the appropriate ministry team or entity.

Presbytery's Youth Council expenses will also be reimbursed at that same rate and from that same per capita apportionment budget for Youth Council meetings. This policy does not include similar "business" expenses for camps and/or conferences. Those camp and conference expenses

will continue to be reimbursed from registration fees and/or from Leadership Development's operating budget.

M. PROCESS FOR DISTRIBUTION OF THE PROPOSED AMMENDMENT BOOKLETS AND VOTING ON PROPOSED CONSTITUTIONAL CHANGES

Preface: The General Assembly, from time to time, sends proposed constitutional changes to all presbyteries for vote to either approve or disapprove them. Normally they are available in the fall of the year and the requested vote then occurs in the subsequent winter months at either a stated meeting or a special meeting called for that purpose. In any event, when this request is received, the Bills and Overtures Committee will implement the following procedure:

- 1) At the fall stated meeting, distribute to each commissioner, minister and elder, the proposed constitutional changes. To insure that all churches will know of the proposals, the proposals will be mailed to any commissioners not in attendance. (Note: these proposed amendments are also available online at: <http://www.pcusa.org>)
- 2) During the second week of January, following the distribution in the fall, the Bills and Overture Committee will send to each clerk of session and minister in the Presbytery a reminder of the upcoming vote on proposed constitutional amendments. This reminder will include a synopsis of each proposed amendment.
- 3) During the weeks prior to voting, the Bills and Overture Committee requests ministers and sessions to prepare for voting. Such preparation may includes study, discussion and the offering of advise to those who will be commissioners to the meeting when the vote will be taken.
- 4) At the winter stated meeting, or the special meeting as the case may be, the Bills and Overture Committee will present a rationale for both approval and disapproval of the proposed changes as well as make a recommendation to the assembled commissioners regarding either their approval or disapproval.
- 5) After the recommendation is made, each commissioner will then be asked to vote his or her conscience on each proposed amendment. This vote, as set forth in presbytery policy, is to be by ballot and not by either voice or division.
- 6) The stated clerk, assisted by a group tellers, will then tally the written ballots and report the results to both the meeting in progress and the Office of the General Assembly. The tallied ballots will become part of the presbytery archives.”

(Approved by the Presbytery on October 23, 2007.)

N. PREACHING HONORARIA

That Presbytery expand the use of preaching honoraria received by the General Presbyter to include staff development.

Beginning in August 2003 the Associate Presbyter's honoraria was also placed into the staff development account.

Note: Since January 1, 1988, the general practice had been that such honoraria was placed into a non-budgeted General Presbyter automobile account, to build a fund for Presbytery automobile replacement. *[Editorial Note: BFAT will be reviewing this policy, probably in the fall of 2007, in light of the fact that the General Presbyter has now purchased his own car.]*

O. CHURCHES ENCOURAGED TO HELP WITH COST OF YOUTH CAMPS/CONFERENCES

Local churches are encouraged to pay the full cost for Presbytery Youth Council representatives from their church attending Presbytery sponsored rallies, and one-half the cost of Presbytery sponsored retreats. Northeast Georgia Presbytery will pay one-half the cost of all retreat fees (and rally fees, if the church does not cover it) for Youth Council members. Local churches are also encouraged to pay the full cost of retreat and rally fees for their youth advisors.

P. CHILD CARE

In preparation for a Presbytery meeting (stated or special), the Stated Clerk should make arrangements, with the host church or institution, for the care for children. Clergy couples, in particular, may be in need of such. Once these arrangements have been made, the meeting notice mailed to commissioners should contain the following, or similar, wording: "Child Care - the host church has been advised that some commissioners may need child care. If you need such, please contact the host church and let them know of your needs."

All of the above policies were approved by Presbytery on October 25, 2005, unless noted otherwise.

Q. EMERGENCY FINANCIAL DECISIONS

When deemed necessary, the General Presbyter/Treasurer and the Chair of Council be authorized to make emergency financial decisions for presbytery up to \$10,000.00 between meetings of Council and presbytery, and that such decisions be subject to ratification by presbytery at the next stated meeting. (Approved by Presbytery 10-23-07.)

(This needs to be reviewed in light of the fact that the treasurer is no longer the GP.)

R. HEALTH FLEXIBLE SPENDING ACCOUNT PLAN

**Northeast Georgia Presbytery
Health Flexible Spending Account Plan
Effective January 1, 2007/Revised October 27, 2012**

Northeast Georgia Presbytery, a Georgia Corporation, herein after referred to as Presbytery, hereby establishes this Health Flexible Spending Account Plan, herein after referred to as the plan, effective January 1, 2007, and revised on October 27, 2012.

Plan Provisions

1. Eligibility Individuals shall become eligible to participate in the plan as follows:

- a. An individual who is an actively employed employee who is regularly scheduled to work at least 20 hours per week and at least five months per year when the plan goes into effect, shall be eligible to participate in the plan on the effective date of the plan.
- b. Each newly hired or reemployed active employee regularly scheduled to work at least 20 hours per week and at least 5 months per year shall be eligible to participate in the plan as of the date he/she begins employment.
- c. No eligible employee shall become a participant unless the eligible employee enrolls in accordance with the rules set forth in Section 2.

2. **Enrollment**

a. Initial Enrollment

An employee who is newly eligible to participate in the plan must enroll in the plan during his/her first 31 days of employment. Enrollment elected at the time of employment shall be effective as soon as administratively possible, but no later than 31 days after the Enrollment Form is received by the plan. If the Claim Administrator does not receive a completed Enrollment Form within the first 31 days of employment, the employee shall not be covered under the plan for that plan year.

b. Annual Enrollment Period

The Annual Enrollment Period is December 1-15 each year. During the Annual Enrollment Period, employees may enroll, waive coverage, or modify the rate of their contributions by submitting a properly completed Enrollment Form. Enrollment elected during the Annual Enrollment Period shall be effective January 1 of the following year. If the Claim Administrator does not receive a completed Enrollment form by the end of the Annual Enrollment Period, the employee shall not be covered under the plan for the next plan year.

c. Changes During the Plan Year

Generally, no changes may be made during the plan year. The amount elected at the beginning of the plan year will remain in effect for the entire plan year. However, an eligible employee shall be permitted to change coverage under this plan during a plan year upon a Qualifying Change in Status. A Qualifying Change in Status includes: a change in marital status; birth, death, or adoption of a dependent; a dependent losing eligibility status; a change in the employee's or the employee's spouse's employment status; a significant change in the employee's or the employee's spouse's work-related benefit plan; or a change in the employee's or employee's spouse's entitlement to Medicare or Medicaid.

Any change must be on account of and consistent with the change in the employee's family status. The Claim Administrator shall make all determinations as to whether a Qualifying Change in Status has occurred and whether a requested change in coverage is consistent with a Qualifying Change in Status, subject to review by the Personnel Action Team, if requested by the employee. Requests for changes in participation amount must be submitted within 31 days of the status change.

d. Default Coverage

In the event of a failure to elect coverage, the following rules shall apply:

- i. If a new eligible employee fails to submit a properly completed Enrollment Form during the first 31 days of employment, the eligible employee shall be deemed to waive coverage under the plan for the balance of the plan year.
- ii. If an eligible employee fails to submit a properly completed Enrollment Form or to elect coverage under this plan by the end of the Annual Enrollment Period for a plan year, the eligible employee shall be deemed to waive coverage under this plan for the plan year.

In either case (i) or (ii), the eligible employee shall be permitted to enroll for coverage during the next Annual Enrollment Period or following a Qualifying Change in Status.

3. Termination of Benefits

An individual's participation in the plan shall terminate as of the earliest of:

- a. the date as of which the individual dies, retires, or otherwise ceases to be an eligible employee;
- b. the date of termination of this plan;
- c. the date as of which this plan is amended to terminate benefits with respect to a classification of employees of which the individual is a member;
- d. the date as of which the individual elects to waive coverage under this plan, provided that the election is made in accordance with the rules of Section 2; or
- e. the date as of which the individual enters the armed forces of any country on active, full-time duty, subject to any right to continue coverage under the

Uniformed Services Employment and Reemployment Rights Act of 1994, as such Act may be amended from time to time.

An individual whose coverage ceases under this Section shall be entitled to reimbursement under the plan for health care expenses incurred prior to the date of such cessation in an amount that does not exceed the lesser of: (i) the individual's health care expenses incurred during the portion of such plan year in which (s)he is a participant; or (ii) the annual amount elected under the plan less reimbursements already made to the employee. However, if in the course of the plan year in which the individual's participation ceases, the individual resumes participation in the plan, with respect to health care expenses incurred after the date of such resumption, the annual amount elected by the individual for the plan year shall reflect that no contributions were made during the period when the individual was not a participant.

If, as a result of a Qualifying Change in Status, an individual who has been a participant during a plan year elects to reduce his coverage under the plan below the level most recently in effect, to the extent the change in election causes the total amount elected for the plan year to be less

than the health care expenses of the individual for the plan year or increases the amount by which such health care expenses exceed such elected amount, the following rules shall apply:

- i. To the extent the health care expenses have already been reimbursed, the election to reduce coverage shall not be effective;
- ii. To the extent the health care expenses have been incurred, but not yet reimbursed or have not yet been incurred, they shall not be reimbursed;
- iii. In making the election to reduce coverage, the individual shall be deemed to acknowledge and accept the consequences of the reduction set forth in (i) and (ii) above.

Coverage for an individual shall cease during a period for which the individual is entitled to severance benefits from Presbytery, and shall be suspended during any period of an unpaid leave of absence.

4. Benefits, Funding, and Contributions

a. Provision of Benefits

The benefits available under this plan for a plan year shall take the form of reimbursement for health care expenses incurred during the plan year and the ensuing grace period. An expense is incurred on the date health care services are provided, and not the date they are formally billed or charged or the date they are paid. Grace period means the period of time immediately following the end of a plan year, beginning on January 1 and ending on March 15. A participant shall be entitled to reimbursement under this plan only for health care expenses incurred after his/her entitlement has commenced and before his/her participation has ceased.

b. Amount of Reimbursement

At all times during the plan year and the ensuing grace period a participant shall be entitled to reimbursement under the plan in an amount that does not exceed the anticipated amount to be allocated on his behalf under the plan, or under his election, for payment of health care expenses under the plan for the plan year (less any previously reimbursed health care expenses), regardless of the actual amount then standing to the participant's credit under the plan. Each payment shall be a charge against the amount available to pay health care expenses under the plan.

c. Limitations on Reimbursements and Forfeitures

The participant's reimbursement under this plan for the plan year shall be limited to the smallest of the following:

- i. the participant's health care expenses for the plan year and the ensuing grace period;
- ii. the amount elected by the participant for the payment of health care expenses under the plan for the plan year;

- iii. the annual maximum amount. For plan years 2007 through 2012, the annual maximum amount is \$5,000. For plan year 2013, the annual maximum amount is \$2,500. Beginning with plan year 2014, the maximum is \$2,500 as indexed for cost-of-living adjustments by the Internal Revenue Service.

All contributions and limitations on reimbursement shall be prorated to reflect participation during a period shorter than the entire plan year.

To the extent the amount of contributions credited to a participant's account for a plan year exceeds his/her health care expenses appropriately submitted for reimbursement for a plan year and the ensuing grace period, the amounts credited to his/her account shall be forfeited and credited to Presbytery's Undesignated Reserves.

Expenses incurred during the grace period may be allocated either to the previous plan year, or the plan year in which the grace period occurs.

d. Overpayments

If, for any reason, any benefit under this plan is erroneously paid or exceeds the amount payable on account of a participant's health care expenses, the participant shall be responsible for refunding the overpayment to the plan. The refund shall be in the form of a lump-sum payment, a reduction of the amount of future benefits otherwise payable under the plan, or any other method as the Claim Administrator may require.

e. Annual Limits

The annual maximum amount that a participant may elect for the reimbursement of health care expenses under the plan for any plan year is \$5,000 for plan years 2007 through 2012. For plan year 2013, the annual maximum amount is \$2,500. Beginning with plan year 2014, the maximum is \$2,500 as indexed for cost-of-living adjustments by the Internal Revenue Service. The minimum amount that a participant may allocate for reimbursement of health care expenses under the plan for any plan Year shall be \$20.00 per month.

5. Expense Reimbursement

a. Health Care Expense

Health care expenses that may be reimbursed under the plan include any amount incurred that is an expense for medical care within the meaning of Section 105(b) of the IRS Code, excluding expenses reimbursed by any other health care plan, premiums paid for any other health care coverage and other expenses for which coverage under this plan is proscribed by the IRS Code or

other applicable law.

- b. The deadline for requesting reimbursements is April 15 following the year expenses were incurred.
- c. Each request for reimbursement shall include the name of the employee, the name of the person for whom the health care expense was incurred, the name of the person or other provider to whom the health care expense was or is to be paid, and a statement that the participant has not been reimbursed nor will he/she be reimbursed for the health care expense or otherwise, and that the participant has not been allowed a deduction for the health care expense under section 213 of the IRS Code. A form will be provided by Presbytery that will show the information that must be provided.
- d. Expenses eligible for coverage under the Board of Pensions Benefits Plan or any other health plan must be submitted first to all appropriate plans, and be finally adjudicated under those plans, before submitting the expenses to be reimbursed under this plan. A copy of the Explanation of Benefits (EOB) must be submitted from all insurance companies to which the participant is eligible to submit claims.
- e. For expenses that are not covered by insurance, an invoice or receipt from the provider must be submitted.
- f. The minimum amount that will be reimbursed is \$10.00, unless there is less than \$10.00 available in an individual's reimbursement account.

6. Administration of the Plan

- a. The Office Manager/Bookkeeper shall ordinarily administer the plan on behalf of Presbytery and will be the Claim Administrator. He/she shall act under the fiduciary responsibility of the corporation as manager of the plan, and has the discretionary authority and such powers as are necessary for the proper administration of this Plan, including, but not limited to, the following:
 - i. to make claim decisions and benefit payments, subject to review by the Personnel Action Team if requested by the employee;
 - ii. to obtain from participants and others, such information as shall be necessary for the proper administration of this plan;
 - iii. to prescribe forms and procedures for enrollment, claim filing, and other administrative purposes under the plan and to require their use for such purposes and, notwithstanding anything in this plan to the contrary, to the extent permitted by applicable law, to establish and maintain a procedure whereby any election or other submission requiring a written form may be made telephonically or electronically and whereby elections or submissions made in accordance with such procedure shall be deemed to have been made as if on the applicable written form;
 - iv. to maintain records of the administration of the plan.

b. Records and Reports

The Claim Administrator shall maintain all such books, accounts, records and other data as may be necessary for the proper administration of this plan.

The Claim Administrator shall make available to each participant for examination at reasonable times during normal business hours such records under the plan in his/her possession as pertain to the participant.

c. Fiduciary Duty and Care

All fiduciaries under this plan, including the Claim Administrator and Personnel Action Team, shall discharge their respective fiduciary responsibilities solely in the interest of the participants of this plan for the exclusive purpose of providing benefits to participants and defraying the reasonable expenses of administering this plan with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims and in accordance with the provisions of the plan.

d. Limitation on Liability

A plan fiduciary shall be entitled to rely upon information from any source assumed reasonably and in good faith to be correct. The Presbytery, Claim Administrator, and Personnel Action Team shall not be subject to any liability with respect to their duties under this plan unless they act fraudulently or in bad faith. No person shall be liable for any breach of fiduciary responsibility resulting from the act or omission to act of any other fiduciary or any person to whom fiduciary responsibilities have been allocated or designated.

e. Indemnification

To the extent permitted by law, Presbytery shall indemnify and hold harmless each director, officer, or employee of the Presbytery to whom fiduciary responsibility with respect to this plan is allocated or delegated, from and against any and all liabilities, costs and expenses incurred by any such person as a result of any act, or omission to act, in connection with the performance of his duties, responsibilities and obligations under this plan, other than such liabilities, costs and expenses as may result from the gross negligence or willful misconduct of any such person or amounts paid by such person in a settlement to which Presbytery does not consent. Presbytery may obtain, pay for and keep current a policy or policies of insurance, insuring any of its employees who has any fiduciary

responsibility with respect to this plan from and against any and all liabilities, costs and expenses incurred by any such person as a result of any act, or omission to act, in connection with the performance of his duties, responsibilities and obligations under this plan.

7. Plan Year

The plan year shall commence on January 1 and end on December 31.

8. Amendment or Termination

This plan shall be subject to amendment or termination at any time hereafter by affirmative vote of the Coordinating Team of Presbytery; provided, however, that such amendment or termination shall not affect any right to claim reimbursement for health care expenses as set forth in the foregoing paragraphs which arose prior to termination.

9. HIPAA Privacy and Security Practices

The HIPAA medical privacy rules apply to health flexible spending arrangements. However, there is an exception for plans with fewer than 50 participants that are administered solely by the employer.

10. Miscellaneous

a. Effect on Employment

Nothing in this plan shall be construed as a contract of employment between the employer and any of its employees. Participation in this plan shall not lessen or otherwise affect the responsibilities of such an employee to perform fully his duties in a satisfactory and businesslike manner, nor shall it affect any Employer's right to discipline, discharge, or take any other action with respect to such an employee.

b. Legal Compliance

Presbytery may prospectively limit, reallocate or deny any benefit for a participant or any group of participants to the extent necessary to avoid discrimination under or otherwise comply with any pertinent provision of the Code or other applicable law.

c. Governing Law

This plan shall be governed by and construed in accordance with applicable federal laws and to the extent not superseded, with the laws of the State of Georgia. Benefits provided under this plan are intended to be exempt from taxation under section 105 of the Code, and the plan is intended to comply with any other Code sections as may be applicable to church plans for purposes of retaining such tax exemption.

d. No Guarantee of Tax Consequences

Notwithstanding any provision of this plan to the contrary, Northeast Georgia Presbytery and the Claim Administrator make no commitment or guaranty that any amounts paid to or for the benefit or coverage of a participant under this plan shall be excludable from the participant's gross income for federal, state or local income tax purposes, or that any other particular federal, state or local tax treatment shall apply or

become available to any participant as a result of the operation of this plan. By accepting a benefit under this plan, a participant agrees to be liable for any tax that may be imposed with respect to those benefits, plus any interest or penalties that may be imposed in connection with the tax.

e. Family Medical Leave Act

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Treasury Regulation section 1.125-3.

f. Uniform Services Employment and Reemployment Rights Act

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder.

g. Invalid Provisions

If any provision of this Plan shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision, and this Plan shall be construed and enforced as if such provision had not been included.

(A copy of the Reimbursement Claim Form follows the Presbytery Policies.)

S. AUDIT

That (Northeast Georgia) Presbytery have an enhanced financial review every five years (rather than “a full and complete audit” every five years).

(Approved by Northeast Georgia Presbytery October 22-23, 2009.)

Note from: “Financial Reports for Northeast Georgia Presbytery”

“Northeast Georgia Presbytery, since it was organized in 1988, has had its financial records reviewed annually by certified public accountants. Every fifth year there is a full and complete audit. On each of the other years there is a more brief and partial review. Each auditor’s report is reviewed by the Council and printed in the Presbytery’s permanent Annual Minute Book. That Annual Minute Book is also reviewed by the Synod of the South Atlantic. A copy of the auditor’s report is available in Presbytery’s office.” The first full audit was for 1992, the fifth year of the existence of Northeast Georgia Presbytery. (A full and complete audit exceeds the requirements in the Book of Order and results in unnecessary expense.)

T. PER CAPITA SURPLUS

That any surplus in per capita in any calendar year may be used to meet presbytery office expenses starting with the computer loan payments in 2007.

U. **DESIGNATED CONTRIBUTIONS**

That the 2007 Policy for Directed Mission Funding which was recommended by the Budget and Finance Action Team at its October 17, 2006 meeting and approved at the Sixty-First Stated Presbytery Meeting held October 24, 2006, be rescinded;

And that designated contributions sent to the presbytery from congregations for the Presbyterian Student Center at the University of Georgia, Hispanic Ministry Team, Mexico Mission Ministries, PW Mission, and General Assembly Missionary Support be forwarded to the designated organizations or used for the designated purposes rather than first utilized to fund Presbytery's line item budget for that organization.

V. **BUDGET PROCESS**

This seems to change frequently. It is currently under discussion within the Budget and Finance Action Team and the Coordinating Team. (4-16-2014)

W. **CRITERIA FOR VALIDATED MINISTRY WITHIN NORTHEAST GEORGIA PRESBYTERY**

(See Book of Order G-2.0503a)

Northeast Georgia Presbytery welcomes for membership those ministers who are serving out their call in our churches, hospitals, prisons and other agencies of caring and compassion.

We want to enable them to faithfully and spiritually live out their call from God to serve God's people everywhere.

The Presbyterian Church (U.S.A.) recognizes that valid ministry takes place outside the parish, and provides within its definition of active ministry a variety of recognized positions and ministries.

The Book of Order entrusts to the presbytery the validation of ministries beyond the jurisdiction of this church.

In order for a ministry to be validated by the Northeast Georgia Presbytery, it must first be "in demonstrable conformity with the mission of God's people in the world as set forth in Holy Scripture, the Book of Confessions and the Book of Order of this church.

It is incumbent upon the candidate to provide evidence in writing (see attached forms) of such conformity to the Committee on Ministry including, but not limited to:

-how the ministry serves others, aids them, and enables the ministries of others.

-evidence of theologically informed fidelity to God's word, and the rationale for requiring an ordained minister

-provisions for the accountability of the ministry for its character and conduct to the presbytery and to other organizations, agencies and institutions.

-evidence that the ministry is consistent with the vision and mission of Northeast Georgia Presbytery.

The Examinations Action Team for the Committee on Ministry will review the evidence provided and, when deemed appropriate, will interview the candidate and representatives of the calling or employing organization.

The Examinations Action Team will then make a recommendation to the Committee on Ministry, which will make its recommendation to the Presbytery.

If the Examinations Action Team recommends not validating a particular ministry, the candidate has the right of appeal to the Committee on Ministry.

Likewise, if the Committee on Ministry recommends not validating a particular ministry, the candidate has the right of appeal to the Presbytery.

In the case of such an appeal, the provisions for hearings and fair procedures outlined in G-3.0109 shall be applicable.

Unless approval is given to labor outside the bounds of the Presbytery, ordinarily a minister engaged in a validated ministry will be a Parish Associate for a church in the Presbytery or enrolled on the Pulpit Supply List.

Such ministers are expected to participate in the committee life of the Presbytery.

Each validated ministry shall be reviewed by the Examinations Action Team of the Committee on Ministry and approved by the Presbytery on an annual basis.

Such reviews shall include both examination of the ministry in light of the criteria enunciated above, and of the minister's participation in the life and ministry of the Presbytery.

Reviews shall include a written report from the minister, and may include interviews with the minister and representatives of the calling or employing organization as well.

Ministers engaged in validated ministries may request to meet with the Examinations Action Team at the time of the annual review.

While it may recognize other Validated Ministries, ordinarily Northeast Georgia Presbytery will ordain candidates only to the following recognized Validated Ministries: Chaplain, Pastoral Counselor, Campus Minister, evangelist, and teacher (or professor) of Theology, Bible or other appropriate discipline.

(Approved by COM 1/11/2007 --- Approved by the Presbytery on February 24, 2007 – BO references updated 4-16-2014.)

X. ANNUAL REVIEW OF SESSION RECORDS

So as to comply with *Book of Order* G-3.0204 and G-3.0107, review of session minutes will proceed as follows:

- 1) Review of minutes will take place in *Mission Communities*, not at Stated Meetings of Presbytery.
- 2) Each mission community is to have one or more elders whose responsibility is to oversee the review process.
- 3) Each mission community is to establish annually *two dates and sites* regarding when and where the review will occur.
- 4) Each churches' *clerk of session* will be asked to bring the session records to which ever date and site is most convenient. However, ***attendance at one or the other is necessary.***
- 5) The actual review process will be by *peer review* - clerks will rotate the minute books among themselves versus having one or more individuals responsible for the examination.
- 6) The *criteria* by which the minutes will be evaluated and approved is entitled "Checklist for Review of Session Records" and is to be found at the bottom of this statement of process.
- 7) *Training opportunities* for clerks of session are desired preferably on an annual basis.

(Approved by the Presbytery on October 23, 2007.)

Y. EDIE COVERT – ELDER VOTING COMMISSIONER

That, in light of changes to her position description in 2003, from Educator/ Administrative Assistant to Associate Presbyter, because of the valuable contribution that she makes to the work of Northeast Georgia Presbytery in that position, (Elder) Edie Covert be granted voice and vote at all presbytery meetings.

(Approved by Northeast Georgia Presbytery on May 19, 2009.)

Z. POWER TO ENDORSE AND SELL STOCKS AND/OR BONDS

That the Secretary of the Corporation and the Treasurer of the Corporation of Northeast Georgia Presbytery be granted the power to endorse and sell stocks and/or bonds given for the benefit of Northeast Georgia Presbytery. (Approved by Presbytery Feb. 27, 2010)

AA. PROPERTY AT 1248/1250 SOUTH LUMPKIN STREET, ATHENS – OVERSIGHT

The full and complete use of the property at 1248 and 1250 South Lumpkin Street be understood for purposes deemed appropriate to the ministry of the Presbyterian Student Center under the oversight of the Board of Presbyterian Campus Ministry, Inc. and that all income

from the use of said property be at the discretion of the Board of Presbyterian Campus Ministry, Inc. as well as responsibility for all maintenance, insurance, and operations costs of this property. Presbyterian Campus Ministry, Inc. understands and accepts that this change in usage of the property at 1248 South Lumpkin Street will result in a \$30,000 reduction per year in funding for Presbyterian Campus Ministry, Inc. It is further understood that this reduction in funding will be offset by income from conversion of the property at 1248 South Lumpkin to weekday and game day parking or other usage appropriate to campus ministry. This action would actually return the usage of this property to its intended usage when it was deeded to the presbytery from the Synod.

(Action taken on January 28, 2010, as a part of the meeting of Presbytery's Council. Approved by Presbytery on February 27, 2010.)

AB. VACATION AND STUDY LEAVE BENEFITS FOR MINISTERS OF THE WORD AND SACRAMENT

All ordained Ministers of the Word and Sacrament, serving churches, whether part-time or full time, be granted four weeks vacation leave and two weeks study leave.

(Approved by presbytery on October 25, 2005.)

AC. ADMINISTRATIVE REVIEWS

That presbytery give the Committee on Ministry permission to conduct Special Administrative Reviews (G-3.0108b) when the Committee on Ministry becomes aware of a situation where an irregularity or delinquency has occurred by a lowering governing body.

(Approved by presbytery on October 25, 2005.)

AD. RECOMMENDATIONS FOR GENERAL ASSEMBLY COMMISSIONERS AND YOUNG ADULT ADVISORY DELEGATES

That current policy regarding obtaining recommendations for General Assembly Commissioners and Young Adult Advisory Delegates be changed so that (in future years) the Nominating Committee will write each congregation within the presbytery and solicit recommendations for General Assembly Commissioners. There would be no change in the criteria for valid recommendations. *(See complete policy below.)*

(Approved by the presbytery November 6-7, 2012.)

**PRESBYTERY POLICY REGARDING
GENERAL ASSEMBLY/SYNOD COMMISSIONER SELECTION PROCESS**

Rationale:

Because Northeast Georgia Presbytery has adopted a new mission design in which "Mission Communities" have been created and will (in the future) be working together in regional cluster groups, we believe it is important that we now recognize the existence of these new "Mission Communities" and acknowledge their relevance by intentionally including them and assigning them a role in *any* new General Assembly or Synod nominating process that may be considered.

In light of the fact that Northeast Georgia Presbytery has undertaken a new mission design in which it is *intentionally* attempting to nominate and elect commissioners whose interests, gifts and abilities are aligned with the task to be undertaken, we believe the former method of selecting nominees to General Assembly and Synod, based on an “inflexible” and “fixed” set of criteria (i.e. alphabetical order and numbers of years since last attended General Assembly or Synod), is antiquated and does not reflect the spirit of our new mission design and therefore needs to be changed. A selection process that allows for greater flexibility (and openness) with a view toward a more relevant set of criteria (i.e. recent and active *participation* and *service* at the local and/or presbytery committee level) and based upon our new “Mission Community” design, is much to be preferred.

It is anticipated that future nominating committees will take a much more *active* role in the nominating process than they have in the past. The method of nominating commissioners to General Assembly and Synod will become a true “*process*” rather than a task of reviewing alphabetical lists (and the like) to see “whose turn it is.” (Approved by Presbytery October 28, 2003)

Recommendation: (The method approved in 2003, by which names would be received, was revised, as indicated above and shown below.)

That current policy regarding obtaining recommendations for General Assembly Commissioners and Young Adult Advisory Delegates be changed so that (in future years) the Nominating Committee will write each congregation within the presbytery and solicit recommendations for General Assembly Commissioners. There would be no change in the criteria for valid recommendations. (See Presbytery Policy AD.)

(This revision was recommended by the Coordinating Team and approved by Northeast Georgia Presbytery during the Seventy-Sixth Stated Meeting, November 6-7, 2011.)

Criteria for Ministers (Teaching Elders):

1. Shall have been a member of the PCUSA for a minimum of five years.
2. Shall have been a member of N.E. Georgia Presbytery for five years.
3. Shall have served as an active member on a Ministry or Action Team or committee of Presbytery within the last three years.
4. Shall be a minister currently in good standing with Northeast Georgia Presbytery.

Criteria for Elders (now called Ruling Elders):

1. Shall have been a member of the PCUSA for a minimum of five years.
2. Shall have been a member of a congregation of N.E. Georgia Presbytery for at least five (5) years.
3. Shall have served on a Ministry/Action Team or committee of Session or Presbytery within the last three years. (Does not require current membership on a Session.)
4. Shall be a currently active member in good standing of his/her local congregation and endorsed by local session as a valid candidate.

The criteria for Synod commissioners will be the same as above for either minister or elder. The criteria for Youth (now called Young Adult) Advisory Delegates will remain the same. (Criteria approved by Presbytery on October 28, 2003.)

Additionally: (Approved October 28, 2003)

We recommend Presbytery's current plan to send both commissioners and alternates to General Assembly one year in advance **be eliminated** due to the change to bi-annual meetings of General Assembly.

We further recommend that because General Assembly will now be meeting on a bi-annual basis that alternates **will not** automatically become the primary commissioners to the following meeting of General Assembly or Synod.

AE. MINIMUM BALANCE IN UNDESIGNATED RESERVES

That the minimum balance required to undesignated reserves be lowered from \$30,000.00 to \$20,000.00 if need to balance the budget.

(Approved by the presbytery November 6-7, 2012.)

AF. CHECK SIGNERS:

In compliance with the CPA's recommendation, a fourth person was authorized to sign checks for Northeast Georgia Presbytery. The Chair of Council was elected (whom, at that time, was Rev. Brock Burnett). This was *approved by the presbytery on February 26, 2011. See CT Recommendation #1 on pg. 41 and also Motion #2 at the top of pg. 41. It appears that it was the position, not the person, that was approved. See BFAT policies. Brock Burnett was later also approved.*

AG. NOMINATING COMMITTEE TO FILL VACANCIES

The Nominating Committee was given authority to fill vacancies whenever they occur and to report them at the following Presbytery meeting.

(Approved by Presbytery November 6-7, 2011.)

AH. ORDINATION READERS

The Committee on Preparation for Ministry Team was given authority to recommend to presbytery the Reader(s) and the Alternate Reader(s) of the Standard Ordination Examinations that are required, by the General Assembly, for ordination.

(See Nominating Committee Policy # and CPM Policy #3.)

(Approved by Presbytery February 26, 2011.)

AI. INSTALLATION COMMISSIONS

The Presbytery authorized the Committee on Ministry, between meetings of presbytery, to approve COM's examination of previously ordained PCUSA pastors who are candidates for calls, and to create the commissions to install those pastors, and to present those pastors to the next stated presbytery meeting. (Cross-referenced with COM – see Policy # 9.)

(Approved by presbytery on May 15, 2012.)

AJ. REIMBURSEMENT OF HOTEL EXPENSES FOR GENERAL ASSEMBLY AND

SYNOD COMMISSIONERS

The presbytery approved a policy to reimburse, upon request, the additional cost of hotel rooms for General Assembly and Synod Commissioners for those who choose not to share accommodations.

(Approved by Presbytery August 18, 2018.)

SEE PRESBYTERIAN WOMEN – BETH DUNCAN – FOR A CORPORATE RESOLUTION APPROVED BY COUNCIL ON FEBRUARY 3, 2004 AND BY PRESBYTERY ON FEBRUARY 8, 2004.