

QUESTIONS FREQUENTLY ASKED ABOUT VACANCY DUES

1. *"What are vacancy dues?"*
The Pension and Benefits Plan of the Presbyterian Church provides that for the first twelve months of a temporary vacancy, vacancy dues are to be paid by the church at the rate of 12% based on the effective salary being paid to the previously established ministerial position.
2. *"When do vacancy dues begin and end?"*
They begin immediately following the termination of a pastoral relationship and continue for 12 consecutive months unless the position itself is abolished or a temporary position is established which provides for the payment of regular dues on behalf of the interim.
3. *"What is the purpose of vacancy dues?"*
The Pension and Benefits Plan of the Presbyterian Church is a community plan serving the entire denomination and funded almost entirely by church contributions. Vacancy dues are not applied for any individual but are used for the exclusive benefit of all retired plan members who subscribe to the Medicare Supplement Program. It is through this means that the Church seeks to reduce the cost of medical insurance supplemental to Medicare for those who have served the church for many years.
4. *"Is the church ever required to pay vacancy dues and regular dues at the same time?"*
The answer is "no" with respect to the same position. If the position is filled in less than twelve months by another person for whom dues are being paid, the vacancy dues cease with respect to that position. However, in churches with multiple staffs, the church may be paying regular dues for the position and vacancy dues for another position at the same time. In other words, the dues relate to specific positions such as pastor or associate pastor rather than to the church.
5. *"Is it possible to have vacancy dues waived?"*
The simple answer is "no;" this is not a decision that is left to the Presbytery to make. The only exception to this is when, by action of the Presbytery upon recommendation of the Committee on Ministry, a position is abolished because the church has no intention to continue that position in the foreseeable future. When the Presbytery approves such an action upon the church's request, the vacancy dues cease at the time of the Presbytery action.
6. *"How are vacancy dues applied to union churches?"*
The same practice is followed with union churches following a Presbyterian pastorate. When a union church has been served by a pastor of another denomination, the vacancy dues are not required.

(For further clarification or interpretation of the application of vacancy dues, sessions are invited to consult with the Board of Pensions website at www.pensions.org, the General Presbyter, the chair of the Committee on Ministry, or Presbytery's Board of Pensions liaison.)

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