A WORD OF CAUTION ABOUT THE

CLERK OF SESSION HANDBOOK

THIS SUGGESTED CLERK OF SESSION HANDBOOK HAS *NOT* YET BEEN UPDATED IN LIGHT OF THE NEW FORM OF GOVERNMENT OF THE PRESBYTERIAN CHURCH (USA) WHICH WAS ADOPTED EFFECTIVE JULY, 2011.

WHILE THE PRACTICAL, CLERICAL AND BUSINESS SUGGESTIONS IN THE HANDBOOK REMAIN FULLY IN EFFECT, THE CITATIONS AND REFERENCED CHURCH ECCLESIASTICAL REQUIREMENTS FOR CLERKS OF SESSION ARE TO BE REVIEWED AND CHANGED. THIS WILL HAPPEN DECENTLY, IN GOOD ORDER, AND 'IN DUE COURSE.'

THUS, PLEASE REFER TO THE SUGGESTIONS OF THE HANDBOOK WITH SOME CAUTION UNTIL SUCH TIME AS IT CAN BE REVISED.

JAY W. LEWIS
STATED CLERK
PITTSBURGH PRESBYTERY
JULY 7, 2011

HANDBOOK

FOR

CLERKS OF SESSION

[PLEASE PASS THIS BOOK TO YOUR SUCCESSOR]

This Handbook is dedicated to all of the Clerks of Session of Pittsburgh Presbytery, both past and present. We are especially indebted to former Stated Clerk, John A. Matta, Esq., for publishing the first edition of this Handbook for Clerks of Session.

Office of the Stated Clerk
Pittsburgh Presbytery
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02/06

FORWARD

The *Handbook for Clerks of Session* is written for clerks by clerks as a guide to the responsibilities of the Clerk of Session. It is written with the following assumptions, that the Clerk of Session…

…plays a vital role within the Presbyterian Church (U.S.A.)

…maintains the history of the faithfulness of the Church through careful minutes and records

…is interested in and knowledgeable about Presbyterian polity

… along with the Moderator, is the liaison between Session and Presbytery

… is always striving to be a servant to Session, in the fullest New Testament sense, and is equipped spiritually to fulfill the servant role

… is elected to be the continuing ecclesiastical officer of the Congregation. In this capacity, the Clerk has the responsibility to see that worship takes place and that the pulpit is filled.

A clerk of a governing body understands that our order is to be derived from Scripture, as it is expressed in the Confessions of our Church. Our order expresses the principle that we must live our lives together in accord with our faith and as a witness to the demands of Scripture. A clerk of a governing body respects the Constitution of the Presbyterian Church (U.S.A.) as our covenant with one another about how we can, in our diversity, be such a witness. And a clerk knows that our rules are never an end in themselves, but rather an attempt to be faithful to our covenant. Our polity commits to a shared ministry among elders, deacons, members, and minister of word and sacrament; it commits to a representative form of government in which elders and ministers have care of the congregation; and it commits to corporate governance in which decisions are always corporate, never singular. The Moderator and the Clerk of Session, together, are the guardians of this polity...all to the goal of furthering the "Great Ends of the Church."

The great ends of the church are the proclamation of the gospel for the salvation of humankind; the shelter, nurture, and spiritual fellowship of the children of God; the maintenance of divine worship; the preservation of the truth; the promotion of social righteousness; and the exhibition of the Kingdom of Heaven to the world.

[G-1.0200]

HANDBOOK FOR CLERKS

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ARE YOU A NEW CLERK?

A successful clerk is not made over night. Knowledge of your resources and diligence in using them will help you to become proficient in your task of clerking. There follows a list of priorities for you to pursue from the day of your election.

1. Locate the minute book and church register. Locate all previous record books. Are they properly stored? *These records should never be taken from the church and should be kept in a fire proof safe when not in use. You are the only person who can authorize entries into these books.*

2. Locate a ***current*** Book of Order. Chapter Ten of the Book of Order discusses the duties of session. You will find most of the information you need immediately in that chapter. That chapter also describes the rolls and registers of the church and gives instructions on how to maintain them.

3. Locate a copy of your church bylaws and congregational charter. Where the Book of Order is silent, the congregation's by-laws will often tell you what needs to be done.

4. Locate copies of church architectural drawings, mortgage papers, church histories.

5. Locate a copy of the *Clerk's Handbook* published by Pittsburgh Presbytery. You will find a great deal of helpful information in the *Handbook.* Copies of the *Handbook* are available from the Office of the Stated Clerk at Pittsburgh Presbytery Center.

6. Keep the Presbytery address and telephone number close at hand. You will find help on almost every problem at presbytery. The Stated Clerk of Pittsburgh Presbytery is the person to whom you directly relate. For help on your questions and knowledge of whom to call, contact:

Office of the Stated Clerk, Pittsburgh Presbytery, 901 Allegheny Avenue, Pittsburgh PA 15233-1701
Phone: 412.323-1400 X-319 Fax: 412.323.2256

7. Supplies you may need: Cokesbury Books & Church Supplies, 19015 Perry Highway, Mars, PA 16046 (724) 776-6150.

Cokesbury has many of the supplies and resources you will need. They usually will mail them to the church and invoice the church. You should certainly avail yourself of the Cokesbury catalogues.

Paper of at least 25% rag content is the correct minute paper you should use (we recommend that you buy unnumbered paper); register fillers; minute and register binders (because these are very expensive, we recommend that
when your minute book is filled that you have the pages bound and reuse your present binder). Presbytery uses the Steadfast Book Bindery, 938 Penn Avenue, Pittsburgh, PA. (281-1149.); Books of Confessions and Books of Order.

Presbyterian Church (USA), Office of the General Assembly, 100 Witherspoon St., Louisville KY 40202 has the following supplies: member transfer forms and stubs; baptismal forms and stubs; postcards notifying another church that one of your members is in their area, and so forth. Note that this vital Presbyterian Church (USA) source of information and supplies can also accessed at the following national church website: www.pcusa.org

8. Plan to attend the annual clerk's training each year. You will receive notice of the training. Here you will receive answers to your questions, additional help. You will find the fellowship with other clerks of session invaluable.

TIME LINE FOR CLERKS: RELATED TO PRESBYTERY

January	Complete your annual statistical report and submit it as by the announced annual due date (usually mid-February). Do not wait for your congregational meeting.
February	Prepare your Minute Book and Register for the annual administrative review by Presbytery. Fill in the requirements form with the requested page numbers for each book. Announce Presbytery meeting dates for the year. Session elects commissioners for each meeting according to the number of commissioners assigned to your church for the year. You will be informed of the number before the February Presbytery meeting. Plan to attend the annual Clerks' Training.
March-April-May	Bring your Minutes and Register to Presbytery for annual review, according to your District. Prepare to stay and read another clerk's records. Clerk training may be held in conjunction with one of the Saturday review sessions. You will receive notice of specific dates. <u>March</u>: Northern District Records <u>April</u>: Central District Records <u>May</u>: Southern District Records
Fall	Send all necessary requests for waiver to the Stated Clerk ***well before*** your proposed ordination and installation date. Ordination and installation cannot take place until Presbytery has approved your request for waiver.
Early December	The annual report of Session to the General Assembly will be mailed to the church c/o Pastor/Clerk in a large envelope and appropriately marked. As clerk, you will receive notice at your home that the report has been mailed. If you do not have your report by the end of the second week in December, search for it around the church. Someone has usually put it in a drawer or on the bottom of a pile. If you cannot find it, call the Stated Clerk's Office promptly.

TIME LINE FOR CLERKS: RELATED TO SESSION

Many clerks are aided by the church secretary. However, the clerk is accountable for the following responsibilities and directs the church secretary in the following tasks.

Two Weeks Before Session	Send meeting notices. Contact committee chairs about unfinished and referred business for which they are responsible. Remind chairs that all recommendations need to be in writing with enough copies for the members of session.
One Week Before Session Meeting minutes	Develop the docket of the session meeting with the moderator. Seek approval of the minutes of the previous meeting. Record the of the meeting (see minute format).
After the Session Meeting	Write the minutes. They may be mailed to all session members. If the minutes are not mailed, send excerpts from the minutes to each chair of all motions related to the particular committee. Complete all correspondence directed by the minutes, including letters of transfer. Remember that all correspondence between the governing bodies of the church is "clerk to clerk." Record in the rolls and registers all membership changes ordered by session.

NOTE: This is a manageable task if it is done regularly. If a clerk falls behind, the task becomes very difficult and memory fades. Set a regular schedule for yourself.

THE CLERK AND THE SESSION

BEFORE THE MEETING

1. Plan the docket: it is the responsibility of the clerk of session and the moderator of session to prepare the docket so that all business is handled in the most efficient manner. The docket becomes the outline for the session minutes. (A sample docket appears at the end of this section).

2. Meeting notices: send, or arrange to have sent, notices of the meeting. It is helpful to accompany these notices with reminders to committee chairs of reports due and docketed, business referred, previous assignments. [*The call of a special meeting must include the exact purpose for which the meeting is called and no business other than that named can be transacted. The phrase, "...and such other business as may come before session..." is not adequate in the call of a special meeting.]*

3. Most sessions have found that written reports enable the flow of business. In such reports historical and informational material always comes first in the report and the recommendations come last. Only the recommendations appear in session minutes unless session orders the entire report on the minutes. Many sessions find it very helpful for committees to have their reports ready in time to be mailed with the call of the meeting.

TAKE TO THE MEETING

You are responsible for all papers and documents that aid the session in reaching its decision. It will be helpful to have at each meeting....

current Book of Order
congregational bylaws
session committee membership lists
current-year session minutes
a list of all referred and unfinished business.

DURING THE SESSION MEETING

Session **<u>cannot</u>** meet without its moderator, who normally is the pastor of the church. If the moderator is absent or ill, the moderator may appoint another minister of Presbytery to moderate, or the session, with the <u>approval of the pastor,</u> may elect one of its own members to preside. If your pulpit is vacant, presbytery will appoint a moderator for session. In this event, please call presbytery.

A quorum of session must be present to have a legal meeting at which actions may be taken. The quorum of session is one-third of the total membership except for reception and dismission of members, in which case, the moderator and two elders is sufficient.

Session meetings in most churches are informal. However, as clerk, **<u>require</u>** that **<u>all</u>** actions by session be voted upon. As clerk, you can **<u>require</u>** that all motions be in writing. Stop the meeting if you must until you are given the exact wording of the motion in writing.

Include the name of the maker of each motion made.

You may find it necessary to help members of session word their motions. Helpful questions to ask about every session action are:

What exactly is going to be done?
Who is going to do it?
When will it be completed or reported?
How much will it cost?
Where will the money come from?
Is the action compatible with the Book of Order? [*If it is not, the action is null and void.]*

<u>Do Not</u> include discussion in your minutes -- only main motions made and subsidiary motions adopted.

<u>Robert's Rules of Order, Newly Revised</u> (latest edition) governs all the procedures of session in all cases not specifically provided for by the Book of Order. [G-9.0302]

AFTER THE MEETING

1. Write up the minutes **<u>immediately</u>**. Transcribe or have them transcribed into the minute book. Never include attachments or place inserts in the minute book. If necessary, photocopy whatever must be included onto numbered minute paper. [**Recommended for page 1 of the annual General Assembly Statistical Report or for reports to be spread on the minutes.]**

2. Make all necessary entries into the rolls and registers. No entry should be made unless a session action which appears in the minutes directs the entry.

3. Complete or dictate all necessary correspondence related to the actions of session. Within the church, **<u>all</u>** communication is **<u>from clerk to clerk</u>** or from **<u>clerk to stated clerk</u>**. The clerk's signature (not the moderator's or

the secretary's signature) authenticates any document coming from session.

Some clerks have church secretaries who have the primary responsibility for the minutes and the rolls and registers. ***The clerk of session supervises the church secretary in all matters related to the minutes and rolls and register.*** *The accuracy of these records is the clerk's responsibility,* ***not*** *the secretary's.*

There follows a sample docket of the business which should take place at a session meeting. Use it to guide your preparation of the session docket.

SAMPLE SESSION DOCKET

1. Constitute meeting with prayer

2. Roll (present, excused, absent)

3. Approve minutes of previous meeting

4. Report of Clerk
   - Correspondence received and referrals
   - Unfinished business to be completed

5. Report of Pastor
   - Baptisms requested
   - Baptisms performed
   - Weddings
   - Funerals
   - Other information such as people in hospital, people needing visits

6. Report of the Treasurer

7. Report of Commissioner to Presbytery and appointment of commissioner to next Presbytery meeting

8. Reports of session committees

9. Reports of commissions or special committees

10. Recess: meeting of the board of trustees

11. Reconvene with prayer

12. New Business

13. Adjournment with prayer

A NOTEBOOK FOR SESSION MEMBERS

Some churches have developed notebooks, or manuals, for each session member that include the necessary documents and information for intelligent decision-making. Such a tool is particularly helpful in orienting new session members to their task. There follows suggestions for index tabs for such a notebook:

Introduction

Church History… includes a list of programs and activities with contact people, telephone numbers, meeting times and places.

Church Officers and Staff…includes names, addresses, and telephone numbers

Bylaws of the Congregation

Functions, Duties, and Responsibilities…includes ordination vows

Session Committees - Objectives and Duties…includes list of committee membership

Other Committees…Deacons…Presbyterian Women… Presbyterian Men

Annual Budget

Special Purpose Funds

Special Rules and Regulations

Session Minutes

Church Members

Notes

SESSION AND ITS RELATIONSHIPS TO OTHER ORGANIZATIONS

Session supervises **all** organizations of the congregation. All organizations of the congregation are accountable to session. All organizations should make a financial and programmatic report to session and the congregation annually.

Board of Trustees [**G-7.0400**; **G-8.0000**]

The Board of Trustees is accountable to the session. Their powers as trustees are listed in **G-7.0402** and shall not infringe on the powers of session.

G-7.0401 provides that the active elders shall be the trustees of the corporation unless the by-laws provide otherwise. Having such a unicameral board eliminates conflicts between the session and the board of trustees. **[Recommendation #1:** it is possible for session to delegate powers to the trustees, although session is still responsible for delegated powers. **Recommendation #2:** the budget should be prepared by the board of trustees **and** the session together.]

The Board of Deacons [**G- 6.0400]**

The board of deacons is accountable to session; chooses its own officers; meets annually with the session; and must submit its plans to session for approval. The pastor(s) are advisory members of the board of deacons.

Nominating Committee [G-14.0200]

The church nominating committee is a committee of the congregation, not of session. They do not report to session; although the committee may wish to consult with session. The pastor is an ex-officio member of this committee.

Pastor Nominating Committee [G-14.0502]

The pastor nominating committee is a committee of the congregation, not of session. The committee has several points of contact with the session:

#the pastor nominating committee develops the church information form and the long-range plan.
#session approves both documents.
#the committee negotiates the salary of the new pastor in consultation with the session/board of trustees.
#the committee requests session to call a congregational meeting when it is ready to bring a candidate.

Session and Personnel [G-10.0102n]

Session supervises all ordained and unordained personnel. Session recommends **to the congregation** the salaries of all ordained personnel. This recommendation must meet the minimum guidelines set by presbytery. The current guidelines may be found in the section, "Session and Presbytery."

Outside Organizations

Session controls the use of all church property, even to granting permission for the sanctuary to be used for weddings. If outside organizations use your building, be sure the purpose of the organization using the church is not contrary to the mission of the congregation or the Presbyterian Church. It is wise to have a written contract with all organizations using the church building, stipulating any rental fee, maintenance standards, and rooms of the church to be used. It is also recommended that you have “use of the building” guidelines in print.

THE CLERK AND THE CONGREGATIONAL MEETING

Tips About Clerking The Congregational Meeting

The clerk of session is secretary to the congregational meeting, both ecclesiastical and corporate. **G-7.0307**

The congregational minutes, both ecclesiastical and corporate, are signed by the moderator and the clerk. **G-7.0307** If your congregation does not have a unicameral board, the congregation elects the secretary of the corporate meeting. The person elected may be the clerk. **G-7.0403**

Check both the Book of Order and your bylaws for what constitutes "due notice" for the congregational meeting. At the very least, public notice must be given to the congregation the Sunday before and the Sunday of the meeting. To elect a pastor nominating committee or to elect a pastor, public notice must be given two Sundays before the congregational meeting and the second notice cannot be given the day of the meeting. **G-7.0303** **G-14.0502**

A congregational meeting may be called only by session, presbytery, or by the written request of one-fourth of the members of the congregation on the active roll. **G-7.0303**

What business may be done at a congregational meeting? (very little) **G-7.0304**

As clerk, you should take particular care to alert the moderator of the congregational meeting when business is out of order. You will find a careful listing of such business in the Book of Order ["permissive powers" relates to to adopting congregational bylaws, establishment of a unicameral board, waivers from election of officers, raising of the quorum, and buying, selling, and mortgaging of real property). **The budget is adopted by session, not the congregation.** However, session must inform the congregation of the budget. If the congregation does not approve of the use of its gifts, the members will not give. **[Recommendation:** at an informal meeting of the congregation after worship or a church supper, session should present the budget, invite comment, and solicit suggestions. No actions should be taken at this meeting. **]**

The pastor(s) salary **must** be approved annually by the congregation and reported to presbytery for its approval. The Committee on Ministry will provide this form. The congregation "approves the pastor's salary for recommendation to Presbytery." **G-7.0302** **G-7.0304(3)**

Proxy voting is not permitted in church meetings, ecclesiastical or corporate.

Always be prepared for a ballot vote to elect officers. If there is more than one nominee for an office, the election must be by ballot. The election of a pastor is always by ballot. [**Recommendation to avoid trouble:** Since only members on the active roll can vote, have your roll book current. Bring it with you to the meeting. If there is considerable tension about a particular vote, have active members of the congregation come to your desk to pick up a ballot.] **G-14.0204b**

Minutes of a congregational meeting are ordinarily approved before adjournment However, the session may approve the minutes and report its action at the next congregational meeting. **G-7.0307**

Check the Book of Order and your by laws for the quorum of the congregational meeting. **G-7.0305**

If your congregation does not have by laws, please contact the Stated Clerk for information about how to establish them.

THE CLERK AND RECORDS

STANDING RULES OF PITTSBURGH PRESBYTERY

Relating to the Particular Church

A. All calls to pastors and contracts with ministers of Presbytery, and all changes in terms of call shall be approved by Presbytery in accordance with the minimum salary guidelines established by Presbytery.

B. When a pastor receives permanent disability benefits from the Board of Pensions, the contract among the pastor, the particular church, and Presbytery is automatically terminated.

C. The dissolution of a pastoral relationship by Presbytery shall not become effective until the terms of the contract among the particular church, the pastor, and Presbytery have been met in full by the particular church.

D. Each of the particular churches of Presbytery shall consider payment of its per capita apportionment to be a first claim upon its congregational contributions. However, Presbytery is obligated to pay its full per capita assessment to the General Assembly and the Synod whether or not it collects the full amount from the particular churches.

E. The sessions of the particular churches of Presbytery shall submit their minutes and registers annually for administrative review. The minutes and records shall be placed in a post binder and be on paper of at least twenty-five per cent (25%) rag content. The minutes shall be printed on both sides of consecutively numbered pages. The Annual Report to General Assembly, or a photocopy thereof, shall be entered in the minutes, and the minutes and registers shall show adherence to the requirements of the Form of Government.

HOW TO KEEP THE CHURCH ROLLS AND REGISTER

Church Rolls and Registers are Legal Documents

Presbytery checks your rolls and registers annually. The rolls and registers are checked against session minutes. You will find your responsibilities related to the rolls and registers in the Book of Order [G-10.0300]. Read these pages carefully.

There are only three ways a person can join the Presbyterian Church: profession of faith, transfer, and reaffirmation of faith. All three ways require formal session action.

ROLLS

The church rolls record every member who has ever belonged to your church. These rolls must be kept current. The official church rolls may not be kept in a card file or on a computer. There are five church rolls:

a. **chronological roll:** The chronological roll has numbers down the left side of a double page. Each member of the church is assigned a number at the time that person joins the church. Columns to the right offer space for necessary comments from time to time. A name is removed from this roll by action of session or because of death. The only ways a name can be removed are by transfer to another church, transfer to the inactive roll, removal from the inactive roll, death, deletion or removal from membership.

b. **alphabetical roll**: The alphabetical roll groups church members according to the first letter of their last names. This roll is cross-indexed with the chronological roll by membership number.

c. **baptized roll:** For most churches in Pittsburgh Presbytery, the baptized roll is the same as the register of baptisms.* The baptized roll lists all infants, children and adults baptized in your church or transferred into your church with the name of the minister who baptized them. In the case of infant baptisms, the parents names must be listed. In the case of adult baptism, the name of the person baptized is always entered on the chronological and alphabetical rolls. **Adult baptism is always accompanied by joining the church and joining the church is always accompanied by baptism if the person is unbaptized.** The only way a name can be removed from the baptized roll are **by profession of faith, transfer, death.**

d. **inactive roll**: the inactive roll lists the names of members of the church, who, in the judgment of session, have willfully let their active membership in the church lapse. The person must have been inactive for at least one year and session must have diligently tried to discover the cause of the member's nonparticipation.

e. **affiliate roll**: the affiliate roll enables a member who is away from his/her home church to join temporarily another church while remaining on the active roll of the home church. It must be renewed every two years. It is a very helpful roll for college students and "snowbirds".

***NOTE**: To fill out the question on the General Assembly statistical report on "number of persons on the baptized roll", count the names listed on your baptized roll, or register of baptisms. This includes minor children of active members and/or ministers, and any other persons baptized in your church for whom the church feels a current pastoral responsibility. If your roll book does not have a baptized roll, it will be necessary for you to use the register of baptisms. In this event you will need to make note of the changes on the register related to the changes in membership. **Do not obliterate any name from the baptized register. This is an historical document.**

Tips On Maintaining The Rolls

Mr. and Mrs. John Adams are received by session on letters of transfer.

1. Session receives Mr. and Mrs. Adams into membership. Do not make any entry into the roll book unless there is a minute of this session action in the session minute book.

2. Record "John Edward Adams" on the chronological roll opposite the first free membership number. Indicate the way Mr. Adams joined the church (by certificate) and the date of the session action.

3. Record "Mary (maiden name) Adams (Mrs. John E.)" on the chronological roll opposite the next free membership number exactly the same way you listed Mr. Adams.

4. List both new members on the alphabetical roll (the "A" page) with their membership number.

Mr. and Mrs. Adams have a son, Bryan, three years old, who was baptized in the former church.

1. List Bryan Adams on the baptized members' roll (or register if you do not have a roll) with the date and place of his baptism, and his parents' names. His mother's name is recorded as "Mary (maiden name) Adams.

Mrs. and Mrs. Adam's infant daughter, Sarah, is baptized after they join the church.

1. List Sarah's name on the baptized members' roll and the register in exactly the same way in which Bryan's name was listed.

*If Sarah is the daughter of a single mother who did not wish to state the father, list only the mother's name.

*If Sarah is adopted or is a <u>legal</u> ward of Mr. and Mrs. Adams, their names are listed as the parents of Sarah.

*If Sarah is a ward of the court she cannot be baptized without permission of the parents or the court. Her legal parents' names are listed.

Mr. and Mrs. Adams have a son, Richard, sixteen, who has never been baptized. Session authorizes the baptism and receives him as a new member.

1. List Richard Smith on the chronological roll, indicating that he was baptized when he joined the church. List him also on the alphabetical roll and the baptized register, noting the date he made a profession of faith and joined the church. Richard **<u>cannot</u>** be baptized as an adult without a profession of faith, which makes him a member of the church.

Mary Jones has been in a nursing home for one year. She cannot attend worship services and does not contribute to the offering.

1. As clerk you must inform session that since her absence is <u>involuntary</u> she **cannot** be removed from the roll and session continues to be responsible for her nurture.

Billy Willmer hasn't been to church for over five years. Session discovers he went straight to graduate school after college graduation.

1. Write both Billy Willmer and a church located near his school suggesting that he affiliate with the church temporarily. <u>Do not place him on the inactive roll unless you receive no response from him.</u>

Mabel Frisch, who lives in town, has not been to church for over a year. Members of Session have called upon her several times to no avail. Session votes to place her name on the inactive roll.

1. Write Mabel Frisch's name on the inactive roll with her membership number, the date of the session action, and the date of notifying her of the action.

2. Note on the chronological roll, under "remarks" : "inactive roll" and the date of the session action.

3. Write Mabel Frisch that she has been placed on the inactive roll, the date, and the reason. Urge her to again become active in the church. Keep a copy of the letter.

Session continues to contact Mabel Frisch for two years. She still does not reply or come to church.

1 .Session votes to remove Mabel Frisch from the rolls.

2. You draw a thin ink line through her name on the inactive roll and on the chronological roll, noting the date of removal.

James Parr requests that session transfer his membership to First Church, St. Louis.

1. Session votes to transfer Mr. Parr.

2. You fill out the transfer certificate, noting on the back of the form the ordinations Mr. Parr holds and the date of ordination and the dates of service.

3. You draw a thin ink line through his name on the chronological roll, noting the date of transfer after you receive his certificate of reception.

Mr. Parr's son, Jeffrey, ten years old, is on the baptized roll.

1. You note Jeffrey's name and date and place of baptism on the back of Mr. Parr's transfer form.

2. You note on the baptized member's roll that Jeffrey's baptism was transferred to First Church, St. Louis.

Mary Jones dies in the nursing home.

1. You draw a thin ink line through her name on the chronological roll, noting the date of death.

2 you have a death register, list Mary Jones' name in the register along with date of death, place of death and place of burial.

Tips On Keeping The Registers

Detailed instructions for keeping the registers may be found in the Book of Order [G-10.0302c.] The registers are:

a. Register of Baptized Persons
b Register of Marriages
c. Register of Pastors
d. Register of Elders
e. Register of Deacons
f. Register of Trustees

THE CLERK AS HISTORIAN

WHEN AND HOW TO PRESERVE YOUR RECORDS

The clerk, as he or she is keeping records is creating the history of the church for posterity. Please see suggestions below for preserving your records. There are other documents which you, or a person you appoint, may wish to collect and preserve: tapes of anniversary sermons…bulletins from major worship services…photographs of the church and its property …photograph albums…videos of important events… interviews with your oldest members…old church artifacts (communion services, bibles)…formal and informal photographs of former pastors…etc.

Most churches publish a church history at each important anniversary date. Add these to your collection. Each time you publish such a history, **please send two copies of the history to the Stated Clerk of Pittsburgh Presbytery**. If you find gaps in your history, please check with the Stated Clerk's Office. We have in our files and on our computers the old church histories for many churches.

A frequent question clerks ask is how to manage records: which records to keep and for how long. A records management chart may be found at the end of this section.

The Department of History of the General Assembly
425 Lombard Street
Philadelphia PA 19147
215/627-1852

The Department of History is a nationally recognized archives for the Presbyterian Church (U.S.A.). It is an exciting place to visit and is ***the*** place to visit to do research. The records of many of our churches are held in the archives, either in original form or in microfilm. The Department will do ecclesiastical research for you on any original books stored with the Department. The Department will not do genealogical research under any circumstances; however, you may send people directly to the Department to do their own research.

The Ecclesiastical Affairs Committee of Pittsburgh Presbytery, ran a five year project to provide microfilming and storage of microfilmed records at Presbytery and at the Department of History. Over 50% of Presbytery's churches have preserved their records through this program. The program ended in 1992; however, any church can work directly with the Department of History in the future. As clerk of session, the preservation of your church's ecclesiastical records is one of your responsibilities. **Please protect your minutes and registers from loss, theft, fire or water damage.** Your records are the book of "Acts" for our Presbyterian Church in Allegheny County. Current records which have not been microfilmed should be stored in the church in a water proof, fire proof safe.

Facts about Microfilming Your Records

The cost of microfilming varies as to who does it and what is chosen for microfilming. Microfiche is not appropriate for old records. It is appropriate for ledgers and financial records.

The Presbyterian Historical Society (the Department of History of the General Assembly) microfilms records at a competitive cost.

Not all microfilming firms are equipped to deal with old books or bound books which take special care and special equipment. [the Department of History is recommended.]

1. At the present time, records can be microfilmed free of charge (except for the minimal cost for your copy of the microfilm) under an arrangement between the Presbyterian Historical Society and the Society of the Latter Day Saints (Mormons). However, acceptance of this agreement releases the church records to the Society. Session would need to make a decision about such a release and acceptance of the agreement. If you choose to accept this agreement, Presbytery would appreciate your giving permission for Presbytery to have a copy of your microfilms to keep on file at Pittsburgh Presbytery Offices. This copy would be made at Presbytery expense. If you grant such permission, your records will be available to you at any time and may be reprinted with the use of our microfilm reader/printer.

2. Some churches have arranged for the microfilming of their records and have stored the microfilm in the Hunt Library, the Historical Society, or local libraries. Pittsburgh Presbytery would appreciate your permission to obtain a copy of these records, at Presbytery's expense, so that Presbyterian history and the history of your church is not lost.

3. The Presbyterian Department of History has agreed to maintain the usual confidentiality of records after 1910 for those churches who are a part of the present program sponsored by Presbytery. No one would be given access

to the records without the express written consent of the session or pastor, using the church letterhead. All records, or microfilm of records, stored at the Department of History after 1992 will not be guaranteed confidentiality.

RECORDS AND COMPUTERS

Many churches keep their current membership on computers for mailing convenience. This is entirely appropriate but computer membership records ***do not*** replace the rolls, registers and the minute book and computer print-outs are not acceptable at the annual administrative review of church records.

Financial records can be kept on the computer but always have a hard copy of each new record.

SESSION'S VITAL RECORDS

RECORDS OF PERMANENT VALUE

Below is a list of records possessing administrative, legal or historical value. It is recommended that these records be stored in a fireproof, waterproof safe **at the church**. They should **never** be removed from the church or stored in members' homes.

Session Minutes
Congregational Minutes
Rolls and Register Books
Charter and/or incorporation papers
Congregational By Laws
Annual Audit
Financial ledgers of final entry
Deacons' Minutes and Reports
Church School Minutes and Reports
Presbyterian Women's Minutes

Miscellaneous

Property deeds
Photographs - identified
Manuals and Directories
Newsletters
Anniversary publications
Blueprints, architectural drawings and sketches
Scrapbooks
Worship bulletins
Histories
Ministers' biographies and photographs

VITAL RECORDS

Examples of records that document the legal and financial position of the local congregation and that are essential for the continuation or resumption of operations following a disaster. Such records seldom constitute more than approximately two percent of an office's total list of records. Vital protection records may be found in both the temporary and permanent categories of records.

Accounts payable
Annual reports
Accounts receivable
Audits

Bank Balances
Cancelled checks
Charter and amendments
Cash books
Employees' Directory
Insurance policies and schedules
Leases
Minutes
Suppliers' directories
Wills, bequests
By Laws
Certificate of incorporation
Contractual agreements
Deeds
Financial Statements
Invoices
Mailing lists
Purchase orders
Trial balances (monthly)

RECORDS OF TEMPORARY VALUE

Any records not possessing permanent value would, of course, automatically fall into the "temporary" category.
The following list presents only a few examples of the many such records. Realistically evaluated, there should be many more records judged "temporary" than "permanent" in most offices.

Few temporary records should be retained beyond seven years: an example of an exception would be Workmen's Compensation Reports which should be held ten years before destruction. When in doubt, check with your auditor regarding retention periods for financial records.

Accounts payable invoices
Bank deposit slips
Cancelled checks
Correspondence re. speaking engagements
Employee withholding records
Expense reports
Letters of acknowledgement
Periodic financial statements
Receipts of purchases
Routine notices of meetings
Accounts receivable ledger
Budgets
Cash receipt records
Data for updating mailing lists
Excerpts from documents retained elsewhere
Invitations
Payroll checks
Petty cash records
Requests for information and responses thereto
Travel plans and arrangements.

THE CLERK AND PRESBYTERY

THE PRESBYTERY

The organization of Presbytery is found in the Presbytery Manual. Each minister has a copy of this Manual. See also for example, the annual Guide to Presbytery 2006.

THE SESSION AND PRESBYTERY

The relationship of the session to Presbytery is contained in the Book of Order and in the Manual of Pittsburgh Presbytery. A copy of the standing rules in the Manual relating to Session appear at the end of this section. A list of specific responsibilities of session to the Presbytery follow:

COMMISSIONERS TO PRESBYTERY

Presbyterian polity is a representative polity. It works only when each church takes seriously its responsibility to

elect
elder commissioners who attend the meeting and stay through the end of the meeting, and report to the session.

There are six regular presbytery meetings each year: February, April, May/June, September, October, December.

Each session is responsible for electing commissioners to presbytery. The number of commissioners depends upon the
size of the congregation. [G-11.0101]

The number of commissioners to which a congregation is entitled also varies according to equalization. Before the first
presbytery meeting of each new year, the clerk of session will be notified of the number of elders to which the congregation is entitled.

Churches are encouraged to elect their commissioners for the entire year, preferably for two or three years. Some churches elect different commissioners for each meeting. It is even possible to elect a commissioner for the first half of
a presbytery meeting and another commissioner for the second half.

[Recommendation: in order to assure continuity and understanding of presbytery business, it is best to elect commissioners for an extended periods. An alternative would be to elect a commissioner and an alternate for each meeting, with the alternate becoming the commissioner at the next meeting.]

a session which does not attend at least half of the presbytery meetings in a given year is not eligible to propose an elder
for nomination as a commissioner to Synod or General Assembly.

notices of presbytery meetings and registration cards are sent to clerks of sessions to be distributed to the duly elected
commissioners before the presbytery meeting.

business papers for the presbytery meeting are available on-line at the Presbytery's web site [www.pghpresbytery.org]
on the Friday before the presbytery meeting. These should be distributed to the duly elected commissioners at worship
on Sunday.

informational and promotional papers are distributed at the presbytery meeting. These papers should be distributed by
the commissioners when the commissioners return to their churches.

each commissioner is required by the Book of Order to report to session about the meeting:

*significant actions taken by the presbytery.
*a summary of issues deliberated upon
*policy decisions made
*implications of presbytery actions for the congregation
*concerns and opportunities open to the congregation through presbytery
*raising of consciousness of the congregation's participation in the total ministry of Jesus Christ.

NOMINATIONS TO PRESBYTERY UNITS AND STANDING COMMITTEES

Presbytery is always looking for particular skills and interest among the members of our congregations. Pittsburgh Presbytery is also committed to finding racial/ethnic minority members of our churches with skills and interest in serving on a presbytery committee. Nomination forms are available from the presbytery office. Please share the gifts of your congregation with your presbytery. Return the forms to the Office of the Stated Clerk.

REPORTS TO PRESBYTERY

Annual General Assembly Statistical Report

The Annual General Assembly Statistical Report is Session's report to the General Assembly and is the specific responsibility of the session and the clerk of session. It is sent by the stated clerk of the presbytery to the church, addressed to the clerk of session. The report is sent out the last week of December. If it has not arrived by the first week of the New Year, please call the stated clerk's office immediately. The report is usually due between February 10th and 15th. Reports and Clerk Questionnaires are to be submitted electronically. If you have missed the deadline stated in the cover letter sent with the report, call the stated clerk's office immediately. If you are too late or do not submit at all, membership and financial figure from the previous year will be used. This does a great disservice to the congregation, particularly if it is searching for a pastor. Also your per capita assessment is based on these membership reports.

Tips on Completing the Report

Complete the membership part of the form immediately after your last session meeting of the year.

Early in December, send a copy of the organizational financial report to the chair of each of the congregation's organizations with the request that they be returned no later than the first week in January.

Early in December, work with your treasurer on the definition of expenditures which you will find in the workbook. Call Pittsburgh Presbytery Mission Treasury Service for a printout of benevolence giving as of December 1. This will help you fill in the form by adding contributions sent during December to the figures.

During December begin work on the programmatic questions of the report, referring each question to the proper person for an answer.

If it is not possible to meet the deadline, please call the Office of the Stated Clerk at Pittsburgh Presbytery with an estimated delivery date. We will take the reports up until the time we must balance the totals. **<u>We cannot receive reports after this time.</u>**

The clerk of session relates directly to the stated clerk of Presbytery. All correspondence between presbytery and the session is sent to the clerk of session with a copy to the moderator. The <u>Manual</u> of Pittsburgh Presbytery contains standing rules which, with the Book of Order, define the relationship of session to the Presbytery. There follow specific responsibilities which the clerk has toward presbytery with recommendations about how best to fulfill them.

Self-Allocation Report

The Mission Interpretation and Stewardship and Unit annually requests every congregation to report a "Self Allocation" pledge for general mission for the coming year. This amount can be reported on the basis of session action. The report is due <u>January 15.</u> The report can be amended at a later date.

Per Capita Apportionment Payments

The per capita apportionment is adopted by Presbytery in the early fall. An invoice is sent to each church treasurer in October/November. The per capita payment is due on January 15; however, payment may be made quarterly.

The per capita apportionment for the coming year is figured upon the latest published reported membership x the total per capita adopted by General Assembly, synod and presbytery. The Per Capita apportionment is used for ecclesiastical expenses, those mandated by the Book of Order.

Annual Review of the Call

Each year the session is required by the Book of Order to review the adequacy of the salaries of all pastoral staff. If session wishes to make any change in the terms of call as they were last approved by presbytery, the change in terms of call must be brought to the congregation for approval, contingent upon the approval of presbytery which, finally, approves all terms of call and all changes in terms of call. Annually, the Committee on Ministry sends to each session a form upon which to report changes in terms of call. As soon as the congregation has approved new terms of call for its pastor(s), the call forms must be returned to the Committee on Ministry for recommendation to Presbytery. Please be sure that this form is returned each year. [Note: This applies only to churches having installed pastors].

Minimum Compensation for Pastors

Each September, the Presbytery adopts minimum terms of call for all installed pastors. All terms of call must meet this minimum standard for presbytery to approve the call. The minimum terms of call are published to the churches each fall through a letter to the session from the Committee on Ministry. Annually, session will receive notification of minimum terms of call as soon as they are adopted by Presbytery.

Actions Which Must Be Approved By More than One Governing Body

ACTION	REQUIRED ACTIONS
application to Presbytery to take an "inquirer" under care of Presbytery	Session Committee on Preparation for Ministry Presbytery
all loans which use the church or its property as collateral and all sales of property	Session and Trustees Trustees of Presbytery Presbytery, ecclesiastical and corporate
all leases of church property for a period of more than five years	Session Trustees of Presbytery Presbytery
all changes of church location or church name	Session Congregation, ecclesiastical and corporate Trustees and Council of Presbytery Presbytery, ecclesiastical and corporate
all changes in terms of call for the pastor(s) *procedure for changing terms of call and minimum terms of call may be found at the end of this section*	Session Congregation Committee on Ministry

	Presbytery
all proposals for merger, dissolution, yoking of congregations	Session Congregation Evangelism & Congregational Development Unit Trustees of Presbytery Presbytery
all dissolutions of a pastorate and calls for new pastors	Congregation Committee on Ministry Presbytery
appointment of moderator of session, stated supply or interim pastor in the case of a vacant pulpit	Session Committee on Ministry Presbytery
call a special session meeting	two members of session, in writing
call a special congregational meeting	Session, or Presbytery, or session when requested in writing by 1/4 active members of the congregation
session meeting when the pastor is ill or is out-of-town	pastor grants permission and appoints a member of Presbytery as moderator *protem*
all waivers from the Book of Order terms of election [G-14.0202] *waiver forms may be found at the end of this section*	Congregation Committee on Ecclesiastical Affairs Council Presbytery

Communication With Presbytery

Official communication between session and presbytery is from the clerk of session to the stated clerk of presbytery.

Petitions to Presbytery or General Assembly

A member of the congregation may ask session to petition the presbytery.

A session may petition or overture presbytery or synod or General Assembly through the presbytery. Session cannot overture synod or General Assembly directly.

Suggestions for writing petitions or overtures may be found at the end of this section.

Overtures Sent Down to the Presbyteries from the General Assembly

Each year the General Assembly sends to the presbyteries the overtures to amend the Book of 0rder adopted by the previous General Assembly.

If a majority of presbyteries approve, the Book of Order is amended.

Pittsburgh Presbytery votes on the overtures at its April meeting. In early February, the Stated Clerk's Office sends enough overture books to each clerk of session for the elder commissioners from that particular church.

Although elder commissioners cannot be pledged by session to vote in a particular way, it is useful for session to spend time studying and discussing the overtures so that the elder commissioners will have guidance when they vote on the overtures.

SUGGESTIONS FOR WRITING OVERTURES

I. Definition: An overture is a request by a presbytery or synod to the General Assembly to take action or express an opinion. A session may not overture the General Assembly except through a petition to presbytery to do so. An individual may not overture the General Assembly except through a governing body.

A. An individual may propose an overture to session or from the floor of presbytery if that person is a commissioner to presbytery.
B. A session may propose an overture to presbytery
C. presbytery or a synod may propose an overture to the General Assembly.

II. All Overtures Must Contain:

A. The name of the presbytery or synod
B. The meeting place
C. The date of the meeting and type of session (ie. regular or special)
D. The specific action requested (the action should include a specific date for the proposed change, report or action. If at all possible, the best date for a change affecting the statistical records is January l or July l.)
E The signature of the (stated) clerk

III. What Kind of Overture Are You Writing?

A. Does the overture amend the Constitution? (See the deadline dates for submission attached.)
B. Does the overture propose change of synod or presbytery boundaries? If so -
1. The names of all ministers, licentiates, and candidates being transferred are to be included in the overture with the effective dates of change.
2. In the case of change of presbytery boundaries, the overture needs to be accompanied by syno approval of the overture in a similar overture from the synod.
3 .Detailed survey information concerning the boundary change must be attached to the overture.
C. Does the overture propose a particular action or stance of the General Assembly? If so what kind of position? (See attached papers for the definition of policy statements, resolutions, study documents.)

IV. What Preparation is Necessary Before Writing an Overture?

A. Time:
-for the stated clerk to work with the drafters.
-for a preliminary draft to be checked with the appropriate unit of the General Assembly or with the Office of the Stated Clerk.

-for the appropriate committee of the presbytery to review it, make recommendations for amendment or for adoption.

B. History: Why is "it" the way "it" is? Has anyone else ever tried to change "it"? (Check the Journal of the General Assembly and check your annotated copy of the Book of Order. Important information will be found in the recommendations of the Advisory Committee on the Constitution.)

C. Theology: What is your theological rationale behind the overture?

D. Polity: What in the Constitution affects the overture and how is the Constitution affected by the overture?

E. Rationale: What are the reasons for the overture?

F. Strategy: What is the best way in which to obtain a favorable response from the General Assembly? (Sometimes means other than an overture can accomplish the end you wish more quickly and more efficiently.)

1. In the case of a programmatic overture:
   - -in what unit should the requested action be lodged?
   - -cost of requested action and source of funds?
   - -is the overture practical?
   - -is the overture timely?

2. In the case of an overture to amend the Book of Order:
   - -is the overture specific to one situation only? If so the requested amendment can usually be taken care of by governing body bylaws.
   - -note deadline dates for overtures to amend Book of Order
   - -is the overture practical?
   - -is the overture timely?
   - -is the overture in conflict with other parts of the Book of Order?

V. Can an Overture Be Changed By the Governing Body Considering It?

Yes, each governing body must adopt the overture as its own, with amendments as necessary. Please note that it is no longer necessary to circulate overtures adopted by the presbytery in order to seek enough support for the General Assembly to send it down unchanged. [G-18.0000] The only benefit to be gained from circulating an overture is to request other presbyteries to adopt a similar overture.

V. How Is an Overture Processed?

A. The overture, if it involves constitutional change will be referred to the Advisory Committee on the Constitution for opinion and then be referred directly to the committee of the General Assembly to which the overture is referred, along with the opinion. The Committee will bring its recommendation to the floor of the General Assembly. All cases which do not involve constitutional change or interpretation of the constitution will be referred directly to the appropriate General Assembly Committee.

If the overture proposes boundary change, it will be referred directly to the General Assembly Committee on Presbytery and Synod Boundaries for opinion prior to referral to the General Assembly Committee.

B. An overture must be accompanied by the name and address of the "overture advocate" - the person the governing body has chosen to represent its point of view before the General Assembly Committee. This person must have a hearing before the committee.

“LEGAL” MATTERS

If the individual local church you serve as Clerk of Session has grown beyond the development stages, it has no doubt been incorporated within the Commonwealth of Pennsylvania as a religious, non-profit corporation. As a corporate entity the church is distinct from its members, its moderator and its Clerk of Session, and it is important to continue to do the things that are necessary to ensure that the church’s separate corporate identity is maintained. In this area federal, state and local laws come in to play, not the Book of Order.

Litigation has become more and more frequent against churches in recent years, and while the following discussion is ***not to be taken as legal advice***, it is meant to highlight a number of things that the Clerk of Session will want to bear in mind as he or she regularly becomes involved in or aware of events within the church.

The discussion is intended to accompany legal advice and opinions which session may receive from the church’s own lawyer from time to time. Church law is becoming a special field of the law. IF SESSION IS AT ALL IN DOUBT, CONSULT A LAWYER FOR HELP.

WHAT YOU ARE

As referenced above, most likely your church is incorporated as a non-profit, religious corporation in the Commonwealth of Pennsylvania. The Clerk of Session will want to locate the church’s legal incorporation documents. In recent years it has also become more and more possible to look up corporate status on the Commonwealth’s web site. The Clerk of Session can visit:

www.state.pa.us
then click on the Department of State, and Search of Business
to verify the church’s status.

[Note: If your church is not shown, don’t panic….that may only mean that the church was incorporated well before the date after which the Commonwealth began scanning corporate records]

FUNCTION LIKE IT

To clearly maintain that separate corporate existence it’s important to be certain the corporation acts like a separate entity. Thus, the Clerk of Session’s role in ***taking minutes*** of session meetings, and keeping rolls of members and the like is crucial ***not only*** for Presbyterian Book of Order requirements ***but also*** for the requirements of corporate law to prove the entity is operating separately from its members.

Officers certainly need to be elected by the Church as a non-profit corporation. A Treasurer is a requirement, as is the recognition that the Stated Clerk acts as the corporations Corporate Secretary. Note that with unicameral boards the Session (the ecclesiastical governing body) and the corporate trustees (“directors”) are one in the same, thus from time to time separate corporate meetings may need to be formally held.

Contracts for church matters should be done in the church’s name, not the pastor’s name, an elder’s name or Clerk of Session’s name.

Likewise, Pennsylvania's non-profit corporation law requires directors of a non-profit corporation to present annually to the members in writing ***an annual report*** signed by the president and treasurer. “Directors” of a Presbyterian church are the trustees. When the church is governed by a single board (the unicameral system) then the elders are also the trustees and therefore the directors. Thus the annual Book of Order requirements of an annual report and annual audit also is required to maintain the corporate status.

Note that Pennsylvania law provides that no officer, director or trustee of a nonprofit corporation serving without compensation shall be liable for any civil damages, and the church's by-laws should have some provisions about that indemnity. (It is important to note that inclusion of a limitation of personal liability clause in by laws does not, however, replace directors' and officers' liability insurance or render such insurance superfluous). Session may wish to recommend to the congregation that the congregational bylaws be amended to include an indemnification clause for church officers.

COPYRIGHTS

Churches do not have the right to operate such that they violate any person's copyright on music (even church hymns), literature, curriculum, art or the like. Likewise church's cannot ignore trademarks owned by others (even, for example, the trademarked logo of the Presbyterian Church (USA)). Presbytery's website www.pghpresbytery.orghas a wealth of information about copyright requirements, protection and licenses to be permitted to use copyrighted materials of others. We encourage you to make use of the Presbytery information and blanket licenses. [On the Presbyterian Church (USA) trademark comment? See the national church website for more information about that!]

MAINTAINING THAT NON-PROFIT AND TAX EXEMPT STATUS

Clerks of Session will be aware that there are fairly well defined limits to what non-profit corporate entities can and cannot do so as not to jeopardize their tax-exempt status under federal and state laws. If session has any doubt about appropriate limits of the church's internal and external actions it is clearly best to seek legal and tax guidance ***before*** undertaking activities that might tend to harm the corporation.

For example, recently some churches' non-profit status has been challenged. Non-profit bulk mailing privileges have been denied by some post offices. If you need to prove your non-profit status as a church, please contact the Office of Legal Services of the General Assembly who will provide you with a letter.

An excellent resource for session is ***Church Law and Tax Report***, published bimonthly by Christian Ministry Resources, P.O Box 1098, Matthews, NC 28106.

Along the way, the Clerk of Session should also help the office ensure that the Church has a current non-profit sales tax exemption certificate issued by the Commonwealth. The law changed in recent years to require that such exemption certificates must be periodically renewed.

EMPLOYER

As a separate legal entity it is the ***church*** which employs secretaries, maintenance persons, custodians and the like, ***not*** the session or the pastor. It is recommended that session maintain a personnel committee to oversee the church's employment policies and practices so that all church employees are treated fairly and as required by the employment laws of the Commonwealth. The Presbyterian Church (USA) is particularly interested in church employees being properly treated, and there may well be personnel information and reference guidance available to the Clerk of Session through the national church's web site. Keep the following kinds of employer matters in mind:

Worker's Compensation…Worker's Compensation **must** be paid for church employees who earn more than $100. The church is liable for unpaid back compensation plus interest.

Unemployment Compensation…Churches are not subject to Pennsylvania's Unemployment Compensation Law and services performed in the employ of a church, whether by a minister, organist, custodian or whomever, are not employment for which it is required to pay into the Unemployment Compensation Fund. A church may, however, elect to become subject to such law by proper application.

Social Security …All non-profit organizations, including churches, are required to pay Social Security taxes for all employees receiving $100 or more annually.

ACCIDENTS ON CHURCH PROPTERY

Like anywhere else these days accidents and injuries can happen on church property, and it would be prudent for session to have clear policies set out in advance as to who should be notified and what should and should not occur when an unfortunate event occurs. Most certainly as well the church must in these days be adequately insured for foreseeable contingencies; that's even a session requirement in the Book of Order. Insurance agents particularly knowledgeable about church insurance should be consulted.

NURSERY AND CHILD PROTECTION PROGRAMS

The church must meet state safety codes for day care centers. This is not true of Sunday School programs unless the church plans a remodeling program, in which case, the church is held to the state codes. Do not start a day care or child care program without talking to your insurance agent and a knowledgeable attorney. Likewise, child harassment has become an extremely important area of concern, and churches should have well defined policies about dealing with children's ministries. Generally, any and all questions about day care programs can be answered by contacting a local office of the Pennsylvania Department of Public Welfare, the Commonwealth office that oversees day care licensing.

Note also that in Pennsylvania certain professionals, like ordained pastors, are required by law to immediately report known or suspected cases of child abuse to the police. Pastoral privilege does not supersede this legal obligation.
Churches are well advised to work closely with their insurance agents to establish childe abuse record screening programs for all people employed by the church who would have access to children. Note also in this regard the provisions of the Book of Order about pastors, elders and deacon reporting of suspected child abuse (Ministers G 6.0204b…Elders G60304b… and Deacons G6.0402b).