

## **CRITERIA FOR DETERMINING THE VALIDATION OF NON-PARISH MINISTRIES IN THE PRESBYTERY OF ARKANSAS**

### **SECTION (A) INTRODUCTION**

Every active Teaching Elder (Minister of the Word and Sacrament) of the Presbytery of Arkansas shall be engaged in a ministry that is validated by that presbytery, a member-at-large as determined by the presbytery, or honorably retired. (G-2.0503)

The Presbytery of Arkansas divides the active Teaching Elders (or Ministers of Word and Sacrament) into the following classes, they are:

- 1) That class of members defined as Installed pastoral relationships: Pastors, Co-Pastors and Associate Pastors (G-20504a) (Authorized Ecclesiastical Occupation Designation numbered 101 through 178).
- 2) That class of members defined as positions serving a governing body, such as General Assembly, Synod, Presbytery or Seminary. (G-9.07000) (Authorized Ecclesiastical Occupation Designation numbered 181 through 193, 301 through 309, 402 through 405 and 651 through 656).
- 3) That class of members engaged in a validated ministry defined as those called beyond the jurisdiction of the church (G-2.0503a) i.e. Teachers, Chaplains, Pastoral Counselors, Campus Minister, Missionaries, Partners in Mission, Evangelists, Administrators, Social Workers, and Consultants, (Authorized Ecclesiastical Occupation Designation numbered 501 through 565, 631 through 648, and 701 through 797).
- 4) That class of members defined as Ministers at Large (G-2.0503a) i.e. specific tasks appropriate to the ministry of the church (Authorized Ecclesiastical Occupation Designation numbered 501 through 565, 631 through 648, and 701 through 797).
- 5) That class of members defined as Honorably Retired (G-2.0502c) (Authorized Ecclesiastical Occupation Designation numbered 299).

Designated members of the Committee on Ministry are to consider and make annual recommendations to the Committee on Ministry to validate or not validate ministries of those Active Minister Members that are considered as Parish Associate, Teachers, Chaplains, Pastoral Counselors, Campus Minister, Missionaries, Partners in Mission, Evangelists, Administrators, Social Workers, and Consultants, and Ministers at Large, (see items 4, 5, and 6 above)<sup>4</sup> (Authorized Ecclesiastical Occupation Designation numbered 501 through 565, 631 through 648, and 701 through 797).

Presbyteries are required to establish written criteria for validating these ministries. This supplemental policy provides: Section “B”, a Process for Validation; Section “C” the Criteria for Validation; Section “D”, the Rules of Discipline for non-compliance; and

Section “E” the process for a Housing and Manse Allowance.

Exhibits include an Exhibit “A” the Application for Initial Validated Ministry Form; and Exhibit “B” the Validated Ministry Annual Report Form with the request for Renewal and Housing and Manse Allowance.

## **SECTION (B) PROCESS OF VALIDATION**

**For that class of ministers defined as teachers, chaplains, pastoral counselors, campus ministers, missionaries, partners in mission, evangelists, administrators, social workers, consultants, and ministers at large (Authorized Ecclesiastical Occupation Designation numbered 501 through 565, 631 through 648, and 701 through 797).**

Members of the Committee on Ministry of the Presbytery of Arkansas shall be designated to handle these requests and bring them before the Committee on Ministry.

### **Section (B)(1) Application for Validation**

Designated members of the Committee on Ministry shall review all written applications of validation (Exhibit “A”) received prior to the stated meeting. The applicant shall meet with the designated members, the employing organization can accompany the applicant to the meeting or they can submit a written statement of employment.

If during the investigation and review of the written request for validation designated members of the Committee on Ministry identify an adequate amount of satisfactory evidence that the criteria for validated ministry is being met, then they shall recommend to the Committee On Ministry that the request for validation be approved.

If the designated members of the Committee on Ministry decide not to recommend the validation of the ministry, then the applicant shall have the right make a request to reconsider the application and to present new evidence to the designated members of the Committee on Ministry.

If the designated members of the Committee on Ministry decide a second time not to recommend the validation of the ministry, then the applicant shall have the right make a request to plenary of the Committee on Ministry to consider the application.

Regardless of the recommendation of the designated members of the Committee on Ministry, the Plenary of the Committee on Ministry may or may not recommend to the Presbytery that the validation of the ministry be approved.

## **Section (B)(2) Renewal of Validation**

Each year the designated members of the Committee on Ministry shall review all requests for renewal of validation (Exhibit “B”) i.e. the Validated Ministry Annual Report Form with request for Renewal.

If during a review of the written report and request for renewal of validation the designated members of the Committee on Ministry identify an adequate amount of satisfactory evidence that the criteria for validated ministry is being met, then the designated members of the Committee on Ministry shall recommend to the Committee On Ministry that the written report and request for renewal of validation be approved.

If during a review the designated members of the Committee on Ministry identify a concern then they shall invite the minister, a member of the employing agency, or both, to respond in person or in writing about the concern.

If the designated members of the Committee on Ministry decide not to recommend validation of the renewal of the validation of the ministry, they shall inform the minister, the employing agency, and the Committee on Ministry of this recommendation with a concise, written statement of its concerns and reasons along with a proposed cure to the objections.

Regardless of the recommendation of the designated members of the Committee on Ministry, the plenary of the Committee on Ministry may or may not recommend to the Presbytery that the renewal of the validation of the ministry be renewed.

## **SECTION (C) CRITERIA FOR VALIDATING MINISTRIES**

In determining which Ministers of the Word and Sacrament have validated ministries the designated members of the Committee on Ministry shall be guided by these criteria and standards.

### **Section (c)(1) Residency and/or work requirement**

Ordinarily each Minister must either maintain his/her permanent and or primary residence within the geographical boundaries of the Presbytery of Arkansas.

If a Minister’s primary place of employment is not within the geographical boundaries of the Presbytery of Arkansas, then in addition to each annual report there must be a separate written request for permission to labor outside the bounds of Presbytery of Arkansas (BOO G3.0306)

### **Section (C)(2) Ecclesiastical Designation**

Each Minister must have a verifiable designation. Each Minister must provide their Authorized Ecclesiastical Occupation Designation.

### **Section (C)(3) Participation**

Each Minister must be active in a local PCUSA church and participate in the life of that church. Each Minister must attend at least one Presbytery meeting each calendar year and the attendance will be verified against the official attendance sheet.

### **Section (C)(4) Other Participation**

Each Minister must Preach or serve as Pulpit supply at least one time a year, and/or perform other ecumenical / ecclesiastical / religious activities.

### **Section (C)(5) Validated Ministry**

Each Minister must describe his/her work and pastoral care and how it relates to the overall mission of the church and enhances the work of the Presbytery of Arkansas.

## **SECTION (D) RULES OF DISCIPLINE**

If an active Minister of the Word and Sacrament of the Presbytery of Arkansas fails to submit a Report and Motion for Renewal of Validation then the designated members of the Committee on Ministry shall:

- 1) Send one additional request letter by certified mail, return receipt to the last local address supplied on the last report which will notify the Minister of the failure to submit the report and giving 10 business days to comply.
- 2) If the Minister fails to comply, then the committee shall be allowed to make a motion to have the Minister placed on the inactive roll.

If an active Minister of the Word and Sacrament of the Presbytery of Arkansas fails to have his/her Report and Motion for Renewal of Validation approved then the designated members of the Committee on Ministry shall:

- 1) Be allowed to make a motion to have the minister placed on the inactive roll. Or
- 2) Recommend that the Teaching Elder be deleted from the roll of membership and upon the request of a session dismiss that person to a congregation (G-2.0508)

## **SECTION (E) HOUSING OR MANSE ALLOWANCE**

Section 107 of the Internal Revenue Code states:

In the case of a "Minister of the Gospel," gross income does not include: (1) the rental value of a home furnished to him or her as part of his or her compensation; or (2) the allowance paid to him or her to rent or provide a home. Two requirements must be met by ministers in order to qualify for the income exclusion: 1) one must be a "minister" in a validated ministry 2) a properly established housing allowance must be set up for expenses used to rent or to provide a home for the minister.

The employing body must designate the allowance giving the use of the manse or setting a specific amount in advance; retroactive designation of a housing allowance is prohibited and in such cases the exclusion will be disallowed. Expenditures for such things as rent, down payment, mortgage installment payments, closing costs, mortgage interest, real estate taxes, special assessments for such purposes as streets and sewers, garbage removal, utilities, repairs and maintenance, fire, theft and accident liability insurance, and home furnishings may be qualifying “costs of providing a home.” If any of these expenses are larger than the amount designated, the excess amount may not be excluded. Any part of the housing allowance spent in connection with business or income property owned by the minister, in addition to his or her home, does not qualify for the exclusion and must be included in the gross income. Any part of the allowance spent on items not directly related to renting or providing a home, such as the purchase of food, clothing, or maid service, is not excludable from gross income. Unless the amount designated as housing allowance is actually used for the intended purpose, it is not excludable from gross income.

The allowance amount to be excluded from gross income also **may not exceed the fair rental value of the property**. The fair rental value is defined in Revenue Ruling 71-280 as the amount of rent that an unrelated party would pay for the home, including furnishings and related structures, such as garages, plus utility costs.

Internal Revenue Service Publication 517 states:

If you own your home and you receive as part of your pay a housing allowance, you may exclude from gross income the smallest of the following:

- The amount actually used to provide a home,
- The amount officially designated as a rental allowance, or
- The fair rental value of the home, including furnishings, utilities, garage, etc.

For example, if the housing allowance is \$500 per month and the fair rental value of the furnished home plus utilities is \$400 per month, only \$400 a month may be excluded from gross income pursuant to § 107. The excess \$100 a month must be included in gross income, even though it had been designated as housing allowance.

The church can document the required advance designation of housing allowance in a contract, minutes, budget resolution, or any other appropriate instrument evidencing an official action designating a specified amount for the housing allowance in advance of payment of the allowance. If a church has more than one minister, the qualification of each for the exclusion is determined on an individual basis. A specific designation is required for each minister rather than a general designation for all the ministers. This requirement has been affirmed in the Tax Court case of *Boyer v. Commissioner*, 69 T.C. 521 (1977).

Other specific points of interest relating to housing allowances are:

1. It is immaterial whether the housing allowance is paid separately or as part of the overall compensation for the minister, providing the allowance is properly designated in advance. In other words, one check may be used to pay the minister's salary and her or his housing allowance and the allowance will be excludable from her or his gross income if the allowance was properly designated in advance.
2. Designation of a minister's entire salary as a housing allowance will not necessarily permit exclusion of her or his compensation from income tax. Only the amount the minister actually spent for providing a home (up to its fair rental market value as described above) may be excluded from gross income for federal income tax purposes.
3. Persons not specifically ordained, licensed, or commissioned by the denomination do not qualify for the housing allowance exclusion. Religious workers such as a "minister of music" or "minister of education" who are not ordained, perform no sacerdotal functions, and who are not commissioned to conduct worship in a congregation do not qualify for the exclusion.
4. The overall amount that is designated for the housing allowance exclusion must be reasonable. Remember that "fair rental value" includes furnishings and utilities. Where a furnished manse with paid utilities is provided, there still may be some "costs of providing a home" (such as furniture provided by the minister) that are out-of-pocket expenses. Remember, however, items that could be designated as personal (e.g., a video game machine, and toiletries), rather than related to the home, are unlikely to withstand audit scrutiny.

Note: Interest and taxes paid by the minister on her or his owned primary residence qualify as itemized deductions from income in addition to the housing allowance exclusion. A minister may use her or his designated allowance to purchase, rather than rent, a home and then deduct interest and taxes paid on her personal residence as itemized deductions on her tax return, as well as having the housing allowance excluded under Internal Revenue Code § 107. Internal Revenue Service Ruling 83-3 attempted to eliminate this "double benefit," but it was restored in the 1986 Tax Reform Act.

The designated members of the Committee on Ministry committee will review all housing and or manse allowance motions for the calendar year at the beginning of the calendar year and must report all recommendations to the first Presbytery meeting of the calendar year.

All housing and manse allowance motions shall be a part of the motion for renewal of validation (annual) report.

**PRESBYTERY OF ARKANSAS**  
**Committee on Ministry**  
**Application for Validated Ministry**

Date: \_\_\_\_\_

**Personal Information**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact Phone Numbers: \_\_\_\_\_

Email Address: \_\_\_\_\_

**Employer Information**

Employer: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact Phone Numbers: \_\_\_\_\_

Are you currently a PCUSA ordained Minister of Word and Sacrament?

( ) No ( ) Yes Ordained what year? \_\_\_\_\_

What Presbytery are you an active member in? \_\_\_\_\_

Please list your formal education. Please include dates, institution and degrees.

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What **Ecclesiastical Designation** are you requesting? (Please mark)

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|--|---|
| <input type="checkbox"/> Service at General Assembly Level | <input type="checkbox"/> Pastoral Counselor |
| <input type="checkbox"/> Service at the Synod Level        | <input type="checkbox"/> Campus Minister    |
| <input type="checkbox"/> Service at the Presbytery Level   | <input type="checkbox"/> Missionary         |
| <input type="checkbox"/> Parish Associate                  | <input type="checkbox"/> Partner in Mission |
| <input type="checkbox"/> Teachers                          | <input type="checkbox"/> Evangelists        |
| <input type="checkbox"/> Chaplains                         | <input type="checkbox"/> Administrators     |
| <input type="checkbox"/> Social Workers                    | <input type="checkbox"/> Consultants        |
| <input type="checkbox"/> Member at Large (Describe): _____ |   |

**Participation**

Within which local PCUSA congregation will you be active? \_\_\_\_\_

In what ways will you participate in the life of that Congregation?

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In what ways do you participate in the life of the Presbytery of Arkansas?

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**Other Participation**

What other ecumenical / ecclesiastical / religious activities might you engage in? i.e. weddings, funerals, ecumenical worship etc.

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**Validated Ministry**

Please describe how your proposed ministry conforms to the mission of God's people in the world as set forth in Scripture, the Book of Confessions and the Book of Order?

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Describe your proposed ministry or pastoral care serves and aids others, and enables the ministries of others.

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Will the organization that you are going to work for have a supervisory structure that encourages and monitors your professional development? Please describe.

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How will you reconcile any differences between the mission and scope of the organization if that mission and scope differ with the reformed theology as set forth in the Book of Confessions and the Book of Order?

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Other as designated by the Committee on Ministry

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### **APPLICATION FOR VALIDATED MINISTRY**

I certify that I know the contents of this application signed by me and the statements in the application are a true and correct representation of my proposed Ministry activities for a validated ministry.

I make the following motion: *that my application for validated ministry be approved*

\_\_\_\_\_  
Signature

Name: \_\_\_\_\_

## AUTHORIZATION FORM FOR BACKGROUND CHECK

I understand that in connection with my application for Employment, Volunteer Services, and/or Continuous Employment, and/or Volunteer Services the Presbytery of Arkansas, its consultant in, IntelliCorp, their agents or employees may be performing, requesting, obtaining or conducting a background check on me. This background check may include an inquiry into my Employment History, Education, General Character or Reputation, Work Experience, Volunteer Experience, Driving, and/or Criminal History. If my position involves handling money and/or having access to monies and/or other transferable monetary instruments, my Credit History may also be checked.

I understand that the Presbytery of Arkansas may rely on any part of all of this Information in determining whether to extend an offer of Employment / Volunteers' duties to me. I further understand that if any adverse action is taken by the Presbytery of Arkansas, or if the Presbytery of Arkansas chooses not to extend an offer of Employment / Volunteer duties to me based upon the Information, that I will be provided a copy of such Information along with a summary of my rights under the Fair Credit Reporting Act.

I understand that the background check, which may be performed by Investigators, is being performed as part of the process to evaluate me prior to Employment / Volunteer assignments, and is not conducted for any purpose other than in connection with my Application for Employment, Volunteer status and/or my eligibility for Continued Employment / Volunteer Duties.

I have read this Pre-Employment and Continued Employment / Volunteer Disclosure and by signing below, hereby authorize Investigators to conduct a background check as described herein in conjunction with my application for employment/volunteer duties. I hereby release any and all Investigators, including the Presbytery of Arkansas, from any and all liability related to the procurement or disclosure of any information provided by me or obtained about me in connection with my Application with Employer / Organization to the Synod of the Sun and its affiliated churches, agencies and institutions. I further direct and authorize Investigators to conduct the background check and further authorize any third parties who may be the custodians of or in possession of the requested Information, to disclose such Information to Investigators in connection with this background check.

Although furnishing your Social Security Number is not optional, it shall be used for NO other purpose than to make the process for conducting a background search more accurate. It shall not be sold, or in any way transferred to a third party except for the express purpose of conducting the background check.

Applicant Signature	Date		
Printed Name	Social Security Number		
Date of Birth	Former Last Name(s) <i>if applicable</i>		
Current Address:			
Street	City	State	Zip
Former Address:			
Street	City	State	Zip

**PRESBYTERY OF ARKANSAS**

**Committee on Ministry**

**Application for Renewal of Ministry Validation  
& Housing or Manse Allowance**

**Please complete and return this form to the presbytery office no later than January each year.** Either complete the report online at [www.presbyteryofarkansas.org](http://www.presbyteryofarkansas.org); or mail it back to the Presbytery office with attention to Lynn Condra; or fax it to the Presbytery office with attention to Lynn Condra at 501.224.2429, or email the report to Lynn Condra at [centraldce@sbcglobal.net](mailto:centraldce@sbcglobal.net).

**Residency and or work requirement:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact Phone Numbers: \_\_\_\_\_

Email Address: \_\_\_\_\_

Employment: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact Phone Numbers: \_\_\_\_\_

**Ecclesiastical Designation** (Please mark)

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|--|---|
| <input type="checkbox"/> Service at General Assembly Level | <input type="checkbox"/> Pastoral Counselor |
| <input type="checkbox"/> Service at the Synod Level        | <input type="checkbox"/> Campus Minister    |
| <input type="checkbox"/> Service at the Presbytery Level   | <input type="checkbox"/> Missionary         |
| <input type="checkbox"/> Parish Associate                  | <input type="checkbox"/> Partner in Mission |
| <input type="checkbox"/> Teachers                          | <input type="checkbox"/> Evangelists        |
| <input type="checkbox"/> Chaplains                         | <input type="checkbox"/> Administrators     |
| <input type="checkbox"/> Social Workers                    | <input type="checkbox"/> Consultants        |
| <input type="checkbox"/> Member at Large (Describe): _____ |   |

**Participation**

Within which PCUSA congregations are you active? \_\_\_\_\_

In what ways do you participate in the life of that Congregation?

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In what ways do you participate in the life of the Presbytery of Arkansas? Include the presbytery meeting that you attended this past year. If you have not attended a meeting, please state why.

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**Other Participation**

What other ecumenical / ecclesiastical / religious activities did you engage in? i.e. weddings, funerals, ecumenical worship etc.

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**Validated Ministry**

Describe your Work as a clergyperson: (List all positions held, whether secular or religious, including self-employment).

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Describe your ministry or pastoral care for which you are responsible:

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Other as designated by the Committee on Ministry

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**Concerns or Suggestions for the Committee on Ministry**

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I certify that I know the contents of this application for renewal of validated ministry report, signed by me, and the statements in the report are a true and correct representation of my Ministry activities for the past year.

I make the following motion: ***that my report is accepted; and that my ministry be validated and renewed for the year.***

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Print Name: \_\_\_\_\_

**HOUSING OR MANSE ALLOWANCE**

I officially state that I have an allowance paid to me in order to rent or provide a home; and my employer has properly established the account.

I officially state that the amount that I am requesting for approval does NOT exceed the fair rental value for the home, including furnishings and related structures, such as garages, plus utility costs.

Therefore I make the following motion: ***that my housing or manse allowance in the amount of***

***\$ \_\_\_\_\_ for this calendar year be approved.***

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Print Name: \_\_\_\_\_