

**Presbytery of Arkansas**  
Committee on Ministry  
Explanation of Vacancy Dues

The Session and Church Treasurer or Secretary need to be informed about the church's responsibility to continue to pay dues to the Board of Pensions even after a pastor has left for another call and the church is without a pastor. The following outlines the vacancy dues process as provided in the "Terms of the Plan" of the Board of Pensions.

- When a ministerial position becomes vacant normal dues cease and vacancy dues begin.
- Vacancy dues are calculated as 12% of the effective salary of the last full-time pastor rather than the 37% for an installed pastor.
- Vacancy dues are required for only the first twelve months of the vacancy.
- If the church pays the pension and medical dues for any type of Temporary Pastoral Relationship (Transitional, Stated Supply, or Pulpit Supply) the vacancy dues cease.
- Vacancy dues are used to help fund the Medicare Supplement Program, which benefits pensioners covered under the program.

Here is an example of how the process works:

- The Reverend J. Jones retires from First Presbyterian Church on January 31, 2017.
- Vacancy dues (12% of the Reverend Jones' effective salary) are required beginning February 1, 2017.
- Vacancy dues will continue until January 31, 2018. Vacancy dues will cease sooner if the position is filled by a minister who is enrolled in the Benefits Plan.

We are grateful for your continued financial support to the Board of Pensions. If you have any questions about vacancy dues please contact the Benefits Service Department at 1.800.773.7752 or [222.pcusa.pensions.org](http://222.pcusa.pensions.org).

*Revised January 9, 2007*  
*Revised November 10, 2017*