

**JANUARY/ANNUAL SESSION MEETING: CONSENT AGENDA**

*(Do not send in to the Presbytery office ~ this is for your convenience only)*

The following items, required by the *Book of Order* of the Presbyterian Church (U.S.A.), are presented to the session for its favorable action at this meeting.

1. That Elder \_\_\_\_\_ be elected CLERK OF SESSION for \_\_\_\_\_ years (or was elected in \_\_\_\_\_ for a term of \_\_\_\_\_ years). [*Unless otherwise provided for in the Congregation's "Bylaws"*]
2. That \_\_\_\_\_ be elected TREASURER of the congregation for the year 201\_ [*Unless otherwise provided for in the Congregation's "Bylaws"*], and that \_\_\_\_\_ be designated to a) co-sign checks where necessary, b) sign checks in the absence or incapacity of the Treasurer.

3. That \_\_\_\_\_ be appointed to count and record offerings.

4. That the following Elder(s) be elected Commissioner(s) to the Presbytery for the year 201\_  
\_\_\_\_\_  
\_\_\_\_\_

and that the following Elder(s) be elected Alternate Commissioner(s) to the Presbytery for the year 201\_. \_\_\_\_\_

5. That the following persons be elected as the "Audit Committee" for 201\_  
\_\_\_\_\_  
\_\_\_\_\_

6. That the *SESSION ANNUAL STATISTICAL REPORT* be received by the Session and recorded in the minutes.

7. That the annual training of new officers was completed \_\_\_\_\_/is scheduled to be completed \_\_\_\_\_.

8. That the Annual Meeting of the Congregation was/will be held \_\_\_\_\_ and the following persons were/will be elected to the Nominating Committee: {date may be provided for in *Bylaws*}

Elders:

Members at Large: (must constitute a majority of the Committee):

9. That the changes in the pastor(s)'s terms of call have been submitted to the Presbytery of Los Ranchos and to the Board of Pensions.

\_\_\_\_\_ YES    \_\_\_\_\_ NO

10. That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Services:

The following resolution was duly adopted by the Board of Directors of the \_\_\_\_\_ Presbyterian Church at a regularly scheduled meeting held on \_\_\_\_\_, a quorum being present:

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to him/her as part of his/her compensation to the extent used by him/her for actual expenses in owning or renting a home; and

Whereas, Pastor \_\_\_\_\_ is compensated by \_\_\_\_\_ Presbyterian Church exclusively for services as a minister of Word and Sacrament; and

Whereas, \_\_\_\_\_ Presbyterian Church does not provide Pastor \_\_\_\_\_ with a manse; therefore, it is hereby

Resolved, that the total compensation paid to Pastor \_\_\_\_\_ for calendar year 201\_ shall be \$\_\_\_\_\_, of which \$\_\_\_\_\_ is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$\_\_\_\_\_ as a housing allowance shall apply to calendar year 201\_ and all future years unless otherwise provided.<sup>1</sup>

11. That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Service:

*That the following sentence be included on all statements to members of contributions: UNLESS NOTED, OR IF NO VALUE IS LISTED, NO GOODS OR SERVICES WERE PROVIDED TO YOU BY THE CHURCH IN CONNECTION WITH ANY CONTRIBUTION, OR THEIR VALUE WAS INSIGNIFICANT OR CONSISTED ENTIRELY OF INTANGIBLE RELIGIOUS BENEFITS.<sup>1</sup>*

And further, the Treasurer is directed to comply with all related regulations regarding reporting of contributions.

12. That the Sacrament of Holy Communion will be provided during worship on the following occasions:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13. That the Budget (other than Pastoral Compensation) for the year 201\_ be approved. **{Reminder: only the Session actually “approves” the budget; the congregation may “review” “endorse” “concur” or make recommendations but it does not “approve.”}**

14. That the per capita apportionment for 201\_ operational expenses of General Assembly, Synod, and Presbytery in the amount of \$\_\_\_\_\_, has been/will be paid to the Presbytery. {\$\_\_\_\_\_/person}

15. That the Church’s 201\_ insurance is provided by \_\_\_\_\_ with coverage in the amount of \_\_\_\_\_

\_\_\_\_\_ at a premium cost of \$ \_\_\_\_\_ per year.

16. That a “Vouchered, Reimbursable Professional Expense Policy” (similar to the one below—adapted from the one for Presbytery staff) be adopted:

***Business & Professional Expense  
Reimbursement Policy***

1. Any employee of the church shall be reimbursed for ordinary and necessary business and professional expenses incurred on behalf of the congregation:
  - a. The expenses are reasonable in amount;
  - b. The employee documents the amount, time and place, business purposes of each expense and the business relationship of any person for whom expenditures were incurred, in a manner sufficient to satisfy paragraphs 1.62-2 (d) (e) (f) of the Internal Revenue Code;
  - c. The employee provides the documentation for each month's expenses to the \_\_\_\_\_, including a receipt for any expenditure of at least \$25.00, not more than 5 working days after the end of each month. [IRS allows submission “at least every 60 days”]
  - d. Auto expenses will be reimbursed at the IRS maximum allowable mileage rate.
  - e. Any advance or reimbursement of expenses that exceeds the amount of expenses substantiated in accordance with this policy shall be repaid to the church not less than 120 days after it is received by the employee.
  - f. The church will not reimburse expenses not substantiated in accordance with the policy.
2. All documentation submitted to the Treasurer in accordance with this policy will be copied by the church and should be retained by the employer and employee for at least 4 years.

17. IF THE SESSION IS ALSO THE BOARD OF DIRECTORS OF THE CORPORATION AND STANDING RULES/BYLAWS DO NOT OTHERWISE SPECIFY OR PROVIDE FOR:

The Session elected \_\_\_\_\_ President of the Board of Directors/  
Trustees; \_\_\_\_\_ Vice-President, and \_\_\_\_\_  
Secretary.