

**PERSONNEL POLICIES AND PRACTICES
SYNOD OF THE MID-ATLANTIC, PRESBYTERIAN CHURCH (U.S.A.)
AND
GUIDELINES FOR RELATED INSTITUTIONS AND MINISTRIES**

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These policies and practices are intended to reflect the guidelines adopted by the General Assembly Council, to the extent that they are pertinent to the Synod of the Mid-Atlantic (hereinafter referred to as the "Synod").

1. PERSONNEL PHILOSOPHY

The work of the agencies and governing bodies is to be understood within the context of the governing bodies of the Church as defined by the Book of Confessions and the Form of Government and within the context of their mission. (Some examples are Book of Confessions 9.07 and 9.31, and Form of Government G-1.0200, G-4.0400-4.0403).

1.1 A Theology of Employment

The Presbyterian Church (U.S.A.) is a community of faith called into being by God's grace in Jesus Christ. As such, it is "a community of people known by its convictions as well as by its actions." (Form of Government G-2.0100).

- This community of faith acknowledges the sovereignty of God over the world and the Lordship of Jesus Christ over the Church. It celebrates creation as an ongoing phenomenon of God in the world.
- This community of faith is made up of people responding to God's call into a covenant relationship. Here gifts are recognized and used for the purposes of God.
- This community of faith values the contributions of all its employees.
- This community of faith is a servant community, called to offer its life for the world.
- This community of faith is an interdependent community within which particular responsibilities are accepted and acted upon.

This Church is living testimony that the "God who creates life, frees those in bondage, forgives sin, reconciles brokenness, makes all things new, is still at work in the world." (G-3.0300).

Implicit in Christian theology are certain basic assumptions about persons which should be taken into account in the Church's employment practices if the Church is to be faithful to its best insight.

Without such faithfulness the Church will distort its witness. Through faithfulness the Church will make life together in work more meaningful, productive and rewarding.

These basic assumptions are inherent in the central teachings of the

Christian faith regarding the nature of persons. They are benchmarks which can guide the Church in its employment practices.

Persons are created in the image of God. God is the creator; therefore, the creativity of those made in God's image must be recognized and protected. A failure to acknowledge this creativity denies God's ongoing act of creation through the continual creativity of persons.

The Christian Gospel sets people free from bondage, and thus to assume responsibility for themselves. In the acceptance of this freedom a person finds worth and dignity. To deny the opportunity for the exercise of this freedom is to deny the worth and dignity of the individual.

A covenant the proper expression of a mutually agreed upon functional order in relationships. Employment is such an agreement in which two parties covenant to function together in a certain way to achieve agreed-upon objectives or purposes.

As an employer, the Church must recognize and incorporate into its particular personnel system these basic assumptions of faith or it risks being unfaithful to its own witness.

2. SCOPE AND APPLICATION

The following policies and practices are established with regard to all employees of the Synod, and are also offered as advisory policy guidelines for institutions and ministries related to the Synod. These policies and practices are designed to be consistent with all applicable provisions of the Form of Government.

These policies and procedures describe the practices the Synod Assembly generally prefers to follow in personnel matters. The Synod Assembly, or its Executive Committee, however, retains the discretion to deal with particular circumstances as they arise. Thus, the Executive Committee, acting on behalf of the Synod Assembly, may follow other practices in a particular situation if it deems [it *them*] appropriate. The Synod Assembly and/or its Executive Committee maintains the exclusive right to interpret, modify, suspend, or eliminate all, or any part, of these policies and practices at any time.

These policies and procedures do not constitute a contract of employment and shall not be construed as such.

3. COMMITMENTS UNDERLYING THESE PERSONNEL POLICIES

These personnel policies are based on commitments by both the employer and the employees by which they acknowledge their responsibilities to each other.

3.1 Employer Responsibilities

- a. To be faithful to the purpose of the Synod of the Mid-Atlantic;
- b. To establish and maintain open communication with employees on matters concerning their welfare and the employer's interests;
- c. To provide a work place that is safe and secure.

3.2 Employee Responsibilities

- a. To be faithful to the purpose of the Synod of the Mid-Atlantic;
- b. To give their best possible performance in their assigned functions;
- c. To understand their role and function in the context of the goals of the organization;
- d. To participate in committees or groups as requested in furtherance of the goals of the organization;
- e. To make suggestions on the improvement of operations; and
- f. To act in harmony as a team in fulfilling the mission of the organization, assisting others on the team as needed so that team objectives are met.

4. PRINCIPLES FOR THE DEVELOPMENT AND ADMINISTRATION OF PERSONNEL POLICIES AND PRACTICES

4.1 Equal Employment Opportunity

To develop employment practices that are administered without discrimination in the areas of race, color, national origin, sex, age, marital status, sexual orientation, creed, disability or religious affiliation (except where particular ability or religious affiliation is determined to be a bona fide occupational qualification).

4.2 Compensation

To establish and administer a process wherein compensation is determined on the basis of:

- a. salary administration and classification;
- b. increases or decreases of employees' compensation as determined by the Executive Committee;
- c. annual performance review and evaluation.

Compensation adjustments will be determined by an annual performance review and evaluation.

4.3 Reimbursement of Expenses

To establish and administer a process wherein authorized expenses incurred by employees in the performance of their work assignments, are reimbursed through an adequate, uniform, voucher-based system.

4.4 Benefits

To assist in meeting the needs of the Administrative Staff members and employees for their benefits and needs, consonant with the goals and financial capacity of the Synod.

5. EMPLOYMENT CATEGORIES, TERMINOLOGY AND PROCEDURES

5.1 Employer

The employer is Synod Executive Committee acting as an agent of the Synod of the Mid-Atlantic, Presbyterian Church (U.S.A.), an incorporated association of churches located in the Commonwealth of Virginia, the District of Columbia, and the States of Delaware, Maryland, North Carolina and West Virginia.

5.2 Employees

Employees of the Synod are employed by the Synod Executive Committee or as delegated to the Synod Executive/Stated Clerk, are not Administrative Staff, are assigned certain duties and obligations, and are terminable at will by the employer, the Synod Executive Committee, or the employee upon two weeks written notice by either party.

5.3 Classification of Personnel

A. Full-time, Part-Time and Temporary Staff

1. Full-time employees are those who work a regular schedule of at least 35 hours per week. They are entitled to full benefits.
2. Part-time employees are those who work a regular schedule of less than 35 hours per week. They are entitled to limited, pro-rated benefits.
3. Temporary employees work an irregular or intermittent schedule, and are not eligible for benefits.

B. Executive Staff

1. Executive Staff are called and elected to their positions by the Synod Assembly in accordance with Book of Order G-9.0701a & b. These positions include the Synod Executive and any Associate Synod Executives; they are exempt positions (see 5.4 be-

low.)

C. Administrative Staff

1. Administrative Staff are those officers elected by the Synod Assembly in accordance with Book of Order G-9.0702ff. These positions may include the Stated Clerk, Treasurer, Synod's Moderator and Vice-Moderator, and the chairs of the Synod's Designated Committees (Standing Rules and Procedures paragraph 7.1).
2. Support Staff are those hired and employed by the Synod Executive in consultation with the Administration Committee to provide clerical, administrative and other support to the executive and administrative staff; they are non-exempt positions (see 5.5 below).
3. Program Staff are those who may be hired by the Synod from time to time to perform various specific programmatic tasks and functions.

5.4 Ministers of the Word and Sacrament

In accordance with federal and Virginia state statutes and Church policy, all Ministers of the Word and Sacrament who are engaged in the exercise of their ministry and are not subject to withholding for certain taxes are considered self employed persons. They are, however, included in all other policies which apply to "employees" except where excluded by federal or state law. As above, they are expected to manage their schedules such that they have a minimum of one day of rest per week.

5.5 Non-Exempt and Exempt Categories

The Fair Labor Standards Act provides for non-exempt and exempt positions with respect to overtime.

Persons employed in non-exempt positions shall be paid overtime wages for hours worked in excess of 40 hours per week. Overtime pay is at the rate of one-and-a-half times the regular hourly rate. All overtime work must be approved by a supervisor in advance. Compensatory time off for non-exempt employees for hours worked in excess of 40 hours a week is not allowed.

Those persons employed in exempt positions are not paid overtime wages for hours either in excess of the normal work schedule or 40 hours a week.

If the normal work week for a non-exempt position is less than 40 hours a week, all hours worked up to 40 hours a week will be paid at the regular hourly rate. However, compensatory time off for these non-exempt positions, i.e., one hour for each hour worked, may be given in lieu of payment for hours worked in excess of the normal work schedule but less than 40

hours a week.

5.6 Professional Time

Because of the managerial, administrative, and professional nature of the exempt positions, employees are responsible for fulfilling the duties of their positions regardless of the hours of work or the schedule of hours that may be necessary. The individual employee must exercise professional judgment in the management of the workload and work schedule.

6. RECRUITMENT AND SELECTION

6.1 Internal Transfers within Synod Entities

The Synod Executive, or designated representative of entities, may fill a vacant position within their organization by internal transfer without advertising or internal posting in order to:

- meet special needs of their entities;
- match the skills of people to the demand of jobs;
- provide for promotion;
- secure maximum utilization of their skills; and
- promote affirmative action/equal employment opportunity goals.

If the Synod Executive or designated representative elects not to limit the filling of a vacancy to a person within that entity, the provisions of 6.2 and 6.3 apply.

6.2 Vacancies

Whenever vacancies occur in existing positions, or when new positions are created, it is the intent of the Synod to consider current employees for such positions preferentially, provided that the current employees meet the qualifications for the position sought.

When vacancies occur in paid, exempt Executive or Administrative Staff positions, every effort should be made to provide for a church-wide search for qualified applicants. Use of the Church Leadership Connection and church and secular publications to advertise for qualified candidates is encouraged.

Depending on the level of the Executive or Administrative Staff position sought, the Synod Assembly may choose to elect a Nominating Committee. The guidelines for their efforts will ordinarily be defined by the Synod Assembly; in the absence of such guidelines, following the Middle Governing Bodies Search Guidelines published by the General Assembly Council is suggested.

6.3 Other Vacancies

When other vacancies occur within the Synod, which are not to be nominated by the Synod Nominating Committee, as advised by the Committee on Representation, current employees are to be invited to apply, and the positions are to be advertised in local print and electronic media.

6.4 Employment at Will

Notwithstanding anything herein to the contrary, employment may be terminated at any time with or without cause by either the employee or the Synod Executive Committee with two weeks written notice. Employment issues are governed by the Laws of the Commonwealth of Virginia.

[6.5 Employment of Relatives

Two or more members of an immediate family shall not be employed in such a way that they directly supervise or directly report to one another. Such immediate kinships include guardians and their wards and co-wards of the same guardian.]

[6.6 Immigration Law

All employees are required to furnish proof of citizenship or other required documents indicating a legal right to work in the United States. A completed I-9 shall be a permanent part of their personnel record.]

7. TERMS OF OFFICE

Unless an employee is Executive or Administrative Staff and elected for a specific period or has a contract of employment, all employment is of indefinite term, and either party may terminate with or without cause the employment of any employee with two weeks written notice.

7.1 Exempt Staff

Exempt staff shall serve for an indefinite period. Such employment is at will and may be terminated at any time with or without cause by either the employee or the employer with two weeks written notice.

Those persons employed in exempt positions shall serve up to six months probation at the end of which there shall be an evaluation.

This evaluation shall be shared with the employee.

During the first year of employment, each employee is expected to follow a work plan as negotiated with the employer.

A pre-employment physical examination at the Synod's expense may be required of applicants nominated for positions having specified physical requirements. The Synod has the right to require a criminal background check and/or drug tests.

7.2 Non-Exempt Staff

Non-exempt staff shall serve for an indefinite period. Such employment is at will and may be terminated at any time with or without cause by either the employee or the employer with two weeks written notice.

The first three months of employment of non-exempt personnel is a probationary or trial period giving the supervisor an opportunity to evaluate the employee's interest and qualifications for the position under actual working conditions.

During the first year of employment, each employee is expected to follow a work plan as negotiated with the employer.

A pre-employment physical examination at the Synod's expense may be required of applicants nominated for positions having specified physical requirements. The Synod has the right to require a criminal background check and/or drug tests.

8. CALLS

8.1 Calls for Administrative Staff

All paid Executive and Administrative Staff shall be provided with a written call stating the terms of employment. Such a call is to be prepared by the Moderator of Synod and the Executive Committee. Administrative Staff shall be selected pursuant to the terms of the Book of Order, G-9.0700.

8.2 Call for Synod Executive(s)

The Synod Executive and Associate Executive(s) shall be provided with a written call stating the terms of employment. If the call results from the report of a Synod Executive (or Associate Executive) Nominating Committee ("SENC"), the Synod Assembly shall consider and approve the Terms of Call approved by the SENC. Such a call is to be prepared by the Moderator of Synod and the Executive Committee, in consultation with the SENC.

8.3 Calls for Ministers of the Word and Sacrament

All called Ministers of the Word and Sacrament shall be provided with a written call stating the terms of employment. In compliance with the Form of Government, the call shall be submitted to the minister's presbytery of membership for approval.

8.4 All Calls

All written calls will contain wording that indicate(s) the intent of the employer to honor the terms of call except in the case of failure by the employee to perform satisfactorily, or in the case of a change in structure or function (in which case adequate notice and assistance in relocation will be given).

9. OTHER EMPLOYMENT PRACTICES

9.1 Sexual Misconduct

Sexual misconduct is strictly prohibited; any such instances will be handled according to the synod's policy, currently in force, prohibiting sexual misconduct.

9.2 Conflict of Interest

No employee shall accept any gift, gratuity, grant, service or any special favor from any person or persons or businesses which provide or receive goods and services or which seek to provide or receive goods and services to or from Assembly agencies. However, minor courtesies such as luncheons, dinners, or similar arrangements in connection with business discussions may be received.

In addition, if an employee is called upon to participate in a decision in which the interests of the employer conflict with her/her personal interests, the employee shall refrain from participating in the decision.

Full-time employees who hold other paid positions should ensure that such outside employment will not interfere with the performance of their duties or produce a conflict of interest in the pursuit of those duties.

9.3 Governmental Investigations

In the event that an external agency should investigate some aspect of Synod operations, it is important that the appropriate representatives of the Synod provide the Synod's response to the agency. Any employee who is asked to respond or to provide information on behalf of the Synod should refer the inquiry to the Synod Executive. The Synod Executive may consult with the Stated Clerk of the General Assembly or his/her representative regarding the types of information or documents that may properly be released to the agency. Employees shall be informed if there is an inquiry regarding their personnel records.

The Synod fully recognizes the government's legitimate need to undertake investigations and enforce the laws, and nothing in this policy is intended to interfere with those activities.

9.4 Honoraria

Administrative Staff are expected to respond as appropriate and possible to invitations to speak in churches. They are provided travel allowance to cover this expense. Administrative Staff should not accept any honoraria offered unless conducting worship in the absence of the pastor and as his/her substitute.

9.5 Smoke-Free Workplace

The Synod is committed to providing a safe and healthy workplace and to promoting the health and well-being of its employees. Consistent with this commitment, the Synod recognizes the health hazard of environmental tobacco smoke. Therefore, smoking is prohibited in the buildings of the Synod of the Mid-Atlantic and Synod owned and operated vehicles.

9.6 Personal Activities

Good judgment is expected on the part of all Synod employees with regard to personal activities during the time they are at work on behalf of the synod. Professional attitude and respect for the appropriate balance is expected.

[The work of the Synod will take precedence over other occupational interests of full-time employees. All outside employment for salaries, wages, or commission, and all self-employment, for all full-time employees must be approved by the Synod Executive. Conflicting outside employment will be grounds for disciplinary action.]

9.7 Drug and Substance Abuse

The Synod Office shall be a drug free environment, except for prescription medications which must be taken during work hours. The use of alcoholic beverages on Synod premises is prohibited.

[9.8 Synod Equipment and Supplies

Personal use of Synod-owned equipment or supplies by an employee or individual is prohibited, unless approved by the Synod Executive.]

10. SALARY ADMINISTRATION

10.1 Philosophy and Principles

The Synod is committed to salary administration which will provide fair compensation for the work performed.

10.2 Salary Review and Increments

All individual salaries will be reviewed annually by the Administration Committee of the Synod and will also be reviewed when there are changes in duties or responsibilities which may call for a change in position description.

Decisions on increases or decreases in salary will be based on salary administration policy as adopted by The Administration Committee and approved by the Executive Committee and/or Synod Assembly.

Individual salary changes will be made based on performance. Length of

service alone is not considered a valid reason for an increase.

[Approved salary adjustments shall become effective at the beginning of the next pay period or at such later date as may be provided.]

10.3 Executive and Administrative Staff Salaries, Ministers of the Word and Sacrament

In accordance with Form of Government, changes in terms of call for an Executive or Administrative Staff member who is a Minister of the Word and Sacrament must be reported to her/his presbytery of membership.

10.4 Housing Allowances

Salaried Executive or Administrative Staff who are Ministers of the Word and Sacrament may exclude from gross income for tax purposes any housing allowance designated in advance and paid as part of her/his compensation when that allowance is used in compliance with the relevant provisions of the Internal Revenue Code.

11. HUMAN RESOURCE DEVELOPMENT

11.1 Annual Study Leave for Executive Staff

Up to two weeks annual study leave with pay may be granted to Executive staff. Annual study leave may be accumulated from year to year for up to three years. The total cumulative study leave will be no more than six weeks. Pay in lieu of this leave will not be provided.

12. PERFORMANCE REVIEWS

12.1 Review of Terms of Call

Administrative Staff will have their terms of call reviewed at least annually by the Administration Committee and approved by the Executive Committee or Synod Assembly. Prior to any such review, a performance review will be conducted by the Administration Committee or its sub-committee dealing with such matters. The annual review of the work of the Synod Executive and other Administrative Staff with the authority to employ personnel will be in accordance with the Form of Government and will include an EEO review.

Administrative Staff whose performance does not meet the standards set in the terms of call and the position definition will be counseled and encouraged to improve performance. If separation is determined to be the best course of action, then such matters will be dealt with in accordance with the Form of Government and Paragraph 13.6 hereunder.

12.2 Annual Performance Review

An annual performance review and evaluation will be conducted by the employee's supervisor for all employees other than Executive or Administrative Staff. Evaluations shall be done honestly and fairly, and in relation to the work of similarly situated employees. Evaluations shall be documented in writing, shared with the employee and placed in his/her personnel file.

Where possible this evaluation should include a review of objectives that have been agreed upon for the year by the person, the supervisor and the Administration Committee.

The annual review will be one of the factors considered in determining whether a merit increase for the employee is warranted.

12.3 Corrective Action

It is the policy of the Synod to maintain standards of employee performance, attendance and conduct which will allow the Synod to fulfill its missions. The goal of corrective action is to assist an employee to achieve an acceptable level of performance and conduct.

To insure fair and equitable treatment of all employees, appropriate records shall be kept of the discussions, a work plan if used, and disciplinary measures, if any.

All corrective actions must be administered in a nondiscriminatory manner in compliance with the Synod policies on equal opportunity employment and affirmative action.

13. SEPARATION PRACTICES

The term "separation" shall refer to any and all terminations of the relationship between an employee and the Synod.

13.1 Voluntary Resignation

A voluntary choice of separation freely made by the employee may take place after two weeks' written notice. All such employees will receive pay for accrued vacation. Vacation pay is forfeited if two weeks' written notice is not given.

13.2 At Will Employment

An employee's employment may be terminated without cause by the employer or employee at any time by two weeks written notice.

13.3 Termination without Prejudice

If employment is terminated without prejudice upon the recommendation of the Synod Executive, such terminated employee will be entitled to two weeks written notice, severance allowance and out placement assistance

as outlined and limited in paragraphs 13.6 below.

13.4 Dismissal for Cause

Dismissal for cause may take place by written notice from the Synod Executive giving specific reasons for termination.

No severance allowance will be paid, but employees who are dismissed may receive the cash equivalent of their unused earned vacation.

Reasons for dismissal for cause shall include but not be limited to:

- unsatisfactory performance
- insubordination in the line of assigned duties
- repeated, unexcused absence and/or repeated absences or tardiness
- illegal, dishonest or unethical conduct
- repeated failure or refusal to observe employer policies
- conviction of a crime involving moral turpitude; lying, cheating and stealing, or a felony
- a breach of any of the terms set forth in these policies

13.5 Reduction of Force

If the Synod is required to make a reduction in force because of a need for a change in practices or a lessening of the services provided by the Synod, all care will be taken to apply fairly and consistently such reduction in employee positions.

[An employee dismissed due to a reduction of force may be reinstated within one calendar year of the date of separation. This employee will be credited with all previously accrued benefits. Weeks of Severance allowed for Years of Service (13.6.1.a) shall reset upon reinstatement. The salary offered to a reinstated employee shall be as close as reasonably possible to their previous salary, within the range for the class or work, and consistent with across the board compensation changes.]

13.6 Severance Payments in cases of Reduction in Force and/or Termination without prejudice

1. Severance payments will be given to terminated employees in relation to the length of service to the Synod as follows:

(a) Years of Service Weeks of Severance Allowed

Up to 6 months

0

1/2 yr. up to 2	2
2 years up to 3	4
3 years up to 4	5
4 years up to 5	6
5 years up to 6	7
6 years up to 7	8
7 years up to 8	9
8 years up to 9	10
9 years up to 10	11
10 years up to 15	12
15 years up to 20	13
20 years up to 25	14
25 years or more	15

(b) Payment of severance allowance will be achieved in one of the following two ways as determined by the employer after consultation with the employee:

(1) Lump sum payment

The total amount of the salary due as severance will be paid in not more than two payments. The payment or payments shall be completed within six months of the employee's last day of work.

(2) Salary continuation

The employee's salary will be continued on the regular schedule through the severance period.

2. The employer's share of benefits will be paid on severance allowances, but will not be paid on accrued but unused vacation.

13.7 Termination of Executive or Administrative Staff

All conditions for separation shall comply with the provisions of the Form of Government and the Rules of Discipline of the Presbyterian Church (U.S.A.), and with any applicable provisions of the Board of Pensions benefits plan.

13.8 Death in Service

In the event of the death of either an exempt or non-exempt employee, the salary of that person will be continued to the spouse or dependent for four weeks from the date on which the death occurs.

If the employee is a member of the benefit plan of the Presbyterian Church (U.S.A.), then death benefits are provided through those pension and

benefits plans.

14. BENEFITS FOR EXEMPT AND NON-EXEMPT EMPLOYEES

14.1 Vacation Leave

- a. Vacation leave shall be 10 days per year, until the employee has worked for 3 years, at which time, it shall be 15 days per year.
- b. Vacation leave may be carried over from year to year, subject to a maximum of 10 days, upon approval by the employee's supervisor.
- c. Vacation for ordained minister staff members, whose responsibilities often include weekends, shall be set at thirty days or one month per year.
- d. Scheduled holidays which fall within an employee's scheduled vacation time will not be charged to the employee's vacation account.

14.2 Sick Leave

Sick leave is granted to employees for absence due to personal illness or physical disability resulting in the incapacity of the staff member to perform the usual duties; or for medical, dental or optical treatment or examination, when approved in advance by the supervisor. It will accrue at the rate of 9 days yearly (.75 day per month), and may accumulate up to 3 months' leave. No payment will be made for accrued sick leave upon termination of employment.

14.3 Personal Leave

Four days of personal leave may be granted within a calendar year by the supervisor, accumulating at the rate of one day per quarter. Personal leave days do not carry over from year to year.

14.4 Other Leave Provisions

Other types of leave are from time to time needed by an employee to care for personal matters or to fulfill community obligations; such leave may be granted to employees for the following reasons:

a. Jury Duty

Employees called for jury duty shall receive time to fulfill this duty with pay, with the understanding that the employee will report to work when not required to serve on a jury.

b. Maternity/Parental Leave

Maternity/Paternity/Parental leave may be granted in the period immediately preceding and following the arrival (birth, adoption, guardianship) of a child.

c. Bereavement Leave

Up to three days leave with pay may be granted to arrange for and/or to attend the funeral of an immediate family member, defined as the employee's spouse, children, parents, spouse's parents, grandparents,

brothers, sisters and their spouse.

d. Military Leave

Employees will be granted leave without pay for required military service or training, in compliance with applicable state and federal laws.

14.5 Part-time and Exempt

In the event an employee is part time and exempt, the above items 14.1 – 14.4 will be pro-rated based on the percentage of full time the employee works, provided the work schedule is a minimum of 20 hours per week. For employees with less than 20 hours per week, there are no benefits paid by the Synod. Part time exempt employees take Holidays at the same time as other employees, but are not paid for them.

14.6 Paid Holidays

The Synod observes 10 paid holidays as follows: New Year's Day, Martin Luther King Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve, and Christmas Day.

14.7 Other

The Synod provides no pension plan for employees. It will, however, support employees who desire to have IRAs or other savings plans by deducting the amounts requested.

14.8 Reimbursement of Relocation Costs

If negotiated and provided for in the terms of call or hiring package, relocation costs will be reimbursed in compliance with the applicable provisions of the Internal Revenue Code.

15. TEMPORARY EMPLOYEES

Temporary employees are paid by the hour, for specific work defined by the Synod Executive, without benefits.

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