

no longer distributes papers at meetings so it is the responsibility of the commissioners to download or print material prior to the meeting.

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 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 Delegation and Committees

Presbytery is always looking for particular skills and interest among the members of our congregations. The Presbytery is also committed to finding racial/ethnic minority members of our churches with skills and interest in serving on a presbytery Delegation Committee. Please share the gifts of your congregation with your presbytery.

Annual General Assembly Statistical Report

The Annual Statistical Report is session's report to the General Assembly and is the specific responsibility of the session and the clerk of session. All reporting is done electronically. At the November presbytery meeting, and through the e-news, the General Assembly Office of the Stated Clerk and the Presbytery Stated Clerk ordinarily provides the dates when the portal is open. The deadline is usually between February 10th and 15th. The deadlines for these reports are set by the Office of the General Assembly and the Presbytery is unable to extend them. If you have missed the deadline, contact Rev. Dr. Christian Boyd, immediately. Your church's per capita assessment is based on these membership reports.

Instructions on how to complete the report are accessible from within the program. If you find that you made an error after submitting the report, the Stated Clerk is still able to make corrections for a brief time.

Annual Review of Session Records

The presbytery holds several opportunities for the required annual review of records. The meetings are usually held in the different areas of the presbytery or on-line.

Clerks of Session and Moderators will be notified via email of minutes review meetings dates and registrations links each year. Included in the email and on the website will be a checklist form to be completed by the clerk of session prior to the minutes review meeting. Clerks of Session are required to present the session minutes book along with the completed checklist form at the minutes review meeting.

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 Commission on Ministry makes available on the presbytery's website a form upon which to report current and next year terms of call. As soon as the congregation has approved new terms of call for its pastor, the call forms must be returned to the Commission on Ministry for review by the presbytery. Please be sure that this form is returned each year.

Any changes in the Terms of Call must also be reported to the Board of Pensions through Benefits Connect.

Minimum Compensation for Pastors

Each year, 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 on the presbytery website. The Presbytery does not have any control over the percentage established by the Board of Pensions for medical, pension or other benefits. Please reach out to the Board of Pensions to find out the annual percentage.

Approval of Certain Actions

Certain actions sought to be taken by sessions must first be approved by presbytery and/or a committee thereof, including sale or encumbrance of property, taking out a loan, leasing property for 5 year or more, taking an Inquirer under care, changing the name of the church, waiving the limitations of terms of officers, etc. Each of these requests must be submitted well in advance of the presbytery meeting at which they are to be approved.

Overtures to Presbytery, Synod, 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. Overtures must be presented to and approved by the presbytery in order to meet published deadlines set for each General Assembly and must comport with the rules set forth for the assembly. For information on overtures, including deadlines, contact the Stated Clerk.

Assistance with Required Policies

All councils are required by the Book of Order to have a manual of operations, a sexual misconduct policy and a child and youth protection policy. (G-3.0106).

***Please note that due to a change in the Book of Order 2023-2025 all councils (including Sessions) must also have a harassment policy and antiracism policy. And "each council's policies shall include requirements for boundary training which includes the topic of sexual misconduct, and child sexual abuse prevention training for its members at least every thirty-six months."*

Examples will available (for the new policies) on the presbytery website

www.pbymilwaukee.org if your church needs to prepare one of these policies. Child and youth protection policies, which often also cover vulnerable adults, should be highly customized to suite the circumstance of each church.

The Church and Civil Law

Churches interact with civil law in a number of ways. 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/she/they 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 specialized field of the law.

*****IF SESSION IS AT ALL IN DOUBT, CONSULT AN EXPERIENCED LAWYER FOR HELP.***

*****PLEASE NOTE THAT THE STATED CLERK IS NOT A LAWYER*****

Corporation Law

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 state of WISCONSIN, 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*.

The clerk of session will want to locate the church's legal incorporation documents.

To clearly maintain that separate corporate existence, it is 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 Clerk of Session acts as the corporation's 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. 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.

Intellectual Property

Churches do not have the right to operate such that they violate any person's intellectual property rights, including copyrights on music (even church hymns), literature, curriculum, art or the like. Likewise, churches cannot ignore trademarks owned by others (even, for example, the trademarked logo of the Presbyterian Church (USA)). This has become increasingly important in the age of live-streaming or providing podcasts of the worship service. Please ensure that all correct copyright licenses are secured for the distribution of your worship service on-line.

All sermons, articles, or other work written or spoken is considered work-product and is the property of the church for the length of the pastoral call or employment. All information on a church-owned computer or device is the property of the church.

Maintaining Non-Profit and Tax-Exempt Status

Clerks of Session will be aware that there are 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.

Employer

As a separate legal entity, it is the church which employs office administrators, 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 state of Michigan.

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.

Please consult with an experience with an experienced legal, tax or payroll service (familiar with churches) for guidance.

Liability for Personal Injury

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. It is often advised to have a simple "Incident Report Form" to document such occurrences.

Most certainly as well, the church must be adequately insured for foreseeable contingencies; as required by the *Book of Order*. Insurance agents particularly knowledgeable about church insurance should be consulted.

Laws Regarding Mandatory Reporting of Child Abuse and Required Clearances and Background Checks.

For churches, pastors and many staff as mandated reporters of suspected child abuse. In addition, employees and volunteers who work with children are required to undergo background checks and clearances.

Please note that we advise that the church maintain copies of clearances obtained by staff and volunteers permanently.