Our hope and prayer as your Administrative Commission is to support our congregations in reaching out to all people in the name of Jesus Christ; to challenge our churches to hold fast to the foundations of our faith; and to build a diverse community unified by the unique gifts of the Holy Spirit for the great work of the church.¹

- As a governing body and as congregations we are to build the body of Christ so that we may proclaim Christ and engage in God’s mission to the world. All ministry in the Church is a gift from Jesus Christ.
- As Christ has reconciled us with him, we are to seek reconciliation among our brothers and sisters in Christ. “Congregations of the PCUSA … are called to share with others, both within and beyond the congregation, the task of bearing witness to the Lordship of Jesus Christ in the world.” (G-3.0101). We need each other.
- Separation is the last choice for a witness to Christ in the world. When it is necessary, it is only to allow all to more effectively witness to Christ. The manner of separation should allow all parties to remain united in Christ while going on different paths.

**When does this Administrative Commission get involved?**

1. The Administrative Commission will send several members to any church when invited by a Teaching Elder or Session considering transfer to another denomination.
2. Any time a Session or Teaching Elder requests guidance or resourcing for divisive issues, our AC will consult with our current Committee on Ministry to decide which individuals are best suited to make a visit.
3. We urge Sessions to be especially sensitive to minority voices during divisive times and to do their best to help the congregation stay informed with differing points of view on difficult issues. Muskingum Valley Presbytery is always ready through the General Presbyter and the Committee on Ministry to assist Sessions in their role of being examples to their flocks.

We will seek to promote the affirmation of dissent rather than division. Dissent is remaining together but acknowledging disagreement on some matters. Division is separating for the sake of more effective witness while still seeing we are connected in the wider church in ministry and mission. ACTS 15:36-41 serves as wonderful counsel and biblical guidance on this.

**Disagreement Between Paul and Barnabas**

³⁶ Some time later Paul said to Barnabas, “Let us go back and visit the believers in all the towns where we preached the word of the Lord and see how they are doing.” ³⁷ Barnabas wanted to take John, also called Mark, with them, ³⁸ but Paul did not think it wise to take him, because he had deserted them in Pamphylia and had not continued with them in the work. ³⁹ They had such a sharp disagreement that they parted company. Barnabas took Mark and sailed for Cyprus, ⁴⁰ but Paul chose Silas and left, commended by the believers to the grace of the Lord. ⁴¹ He went through Syria and Cilicia, strengthening the churches.

- We believe that Scripture and the Holy Spirit require a gracious witness from us rather than a harsh legalism. We are to be guided and shaped by our shared faith, service, and witness to Jesus Christ.
- Pastoral care requires us to consult with the members of a church seeking dismissal. The presbytery’s pastoral responsibility must not be submerged beneath other responsibilities.
- Early, open communication and transparency about principles and process of dismissal necessarily serve truth, order, and goodness, and work against seeking civil litigation as a solution. This includes communication between the Session and its congregation; among the various members of the church; and between the Session and Presbytery including both the Administrative Commission and the Committee on Ministry.
- For a governing body, accountability rightly dictates fiduciary and connectional concerns, raising general issues of property and specific issues of schism within a congregation (G4.0207). But full accountability also requires preeminent concern with caring for the flock.
PROCEDURES & EXPECTATIONS

1. Recognizing that discernment takes place over a period of years, we desire to be an early part of the process for the congregation. Everyone is responsible to seek peaceful resolution of all differences and to achieve reconciliation where possible. These actions further the six “Great Ends of the church” (F-1.0304).

2. It is the expectation of the presbytery that members of the Administrative Commission, as well as members and officers of the congregation, shall work together in mutual trust, that they shall be open and honest with each other in all dealings.

3. All recommendations of the Administrative Commission must be submitted to the Presbytery for its action. Only a stated or special meeting of presbytery may approve the terms of any congregational dismissal, or to approve any legal action. We would mourn any congregation seeking to disaffiliate rather than to be blessed and released from the Presbyterian Church (USA).

4. Our desire is that a decision of such a magnitude as consideration of dismissal should be considered by a large enough proportion of the congregation so as to reflect the true mind of the whole congregation. At least two-thirds of the active membership must be present and vote in favor of requesting dismissal in order for the proposal to be passed. Muskingum Valley Presbytery will not consider a request for dismissal that is not supported by at least two-thirds of the active membership of a congregation. Note: A two-thirds is required for changes to the Book of Confession and we believe this to be that important. Presbytery has the responsibility and power “to divide, dismiss, or dissolve churches in consultation with their members” (G-3.0303b). If a motion requesting dismissal is not passed, a Presbytery team will continue to be available to the congregation.

5. In the event that any congregation’s request for dismissal is approved under the terms of this policy, the presbytery shall, in conjunction with the congregation, hold a final worship service of commissioning, to celebrate our common life in Jesus Christ and to bless and release and to pray for the effectiveness and well-being of both the congregation and the Presbytery. Those departing the PCUSA will be commissioned by the Presbytery to further their work for the kingdom as they go forward in ministry. The service will be jointly planned by the Administrative Commission and the Session, and all congregations of Muskingum Valley Presbytery shall be invited.

6. A congregation being dismissed will be expected to pay off any loans outstanding to any entity of the Presbyterian Church (USA). Matters of loans of the congregation held by non-Presbyterian entities are the responsibility of the congregation, and the presbytery shall be legally relieved of any responsibility related to such loans.

7. A congregation being dismissed will be required to close out its financial and membership books as of the official date of dismissal, and to file all reports required by the presbytery for statistical record-keeping.

8. A congregation being dismissed will be required to work with the Presbyterian Board of Pensions to effect a clean break as of the date of the dismissal.

9. A congregation being dismissed will work closely and diligently with the Presbytery to assist in the transfer of membership of members who do not desire to remain with the congregation being dismissed.
IF A PRESBYTERIAN CONGREGATION SHOULD CONSIDER LEAVING THE PC(USA)

1. In the historic language found in Foundations of Presbyterian Polity F-3.0101, it is clear that our form of government respects the right of individual conscience — the rights of private judgment, in all matters that respect religion, as universal and unalienable. It is recognized also that Presbyterians may differ in their opinions. In matters of differences of opinion, a majority shall govern (F-3.0205). Dissents and protests and proposals for change are permissible, but defiance and schism are not permitted.

2. Our AC will assist the Session and congregation during their time of dialogue, deliberation and discernment and to explore together ways of recovering a sense of mutual accountability to Christ and to one another, of shared mission priorities, and of common commitment to the church of Jesus Christ.

3. If a congregation seeks to leave the PC(USA), the AC will assist a Session and congregation to see if the decision truly and accurately reflects the will of the members of the congregation and, if so, whether there is a minority who do not choose to withdraw.

4. The AC will assist the Session in its guidelines for holding a congregational meeting in regard to the length of time between the Session's discussions, open forums and the call of a congregational meeting; the percentage of active membership to be present; the percentage of those voting for dismissal and the role and presence of the AC and other resources from Presbytery.

5. Decisions must be made concerning both the real and personal property held by a particular church, including church records, financial assets, and intangible assets. The name of a PC(USA) congregation may continue to be used by a congregation which has withdrawn from the denomination with the permission of presbytery.

6. In the event of separation, a monetary gift of thanks would be appropriate to make to the presbytery in gratitude for the church’s lifetime with the Presbyterian Church.

7. A presbytery has authority and responsibility —to divide, dismiss, or dissolve congregations in consultation with their members (G-3.03). Congregations being dismissed whose Teaching Elders choose to remain in the PC(USA) may be required to provide those Teaching Elders with a six-month severance of approved compensation as a condition of dismissal. The presbytery has the option of approving the continuing called service of member Teaching Elders to dismissed congregations.

PRACTICAL CONSIDERATIONS:

1. Tax Status: A congregation which ceases to be a PC(USA) church is no longer included in the PC(USA)'s group revenue ruling by which a Presbyterian congregation is granted 501(c)(3) non-profit tax-exempt status. Such status is required not only for exemption from tax payments to state and federal authorities and the filing of certain tax forms, but is required also for real estate tax exemption, for U. S. Postal Service bulk mailing permits, for grant-making foundations, and for the receipt of many forms of grants and bequests. Gifts to a church which does not have valid tax-exempt status may not be claimed as charitable contributions. Legal and other services will be needed to secure new 501(c)(3) status.

2. Corporate Status: A congregation which ceases to be a PC(USA) church will need to revise its corporate status (which may require the filing of new articles of 403 incorporation and bylaws).

3. Insurance: Since many PC(USA) congregations have property and liability insurance which is available only to PC(USA) congregations, new insurance provisions will need to be made, and it is an unwise congregation which is uninsured for even a minute.
4. It is permissible for a Presbyterian minister to be granted permission to labor outside the bounds of the Presbytery or beyond the jurisdiction of the church, as in service in another denomination, but only with the approval of the Presbytery.

5. If a Presbyterian minister, after consultation and notice, persists in a work disapproved by the governing body having jurisdiction, the governing body may presume that the officer has renounced the jurisdiction of this church (G-2.0509), and the governing body may remove the minister from the roll of the governing body.

6. A minister considering departure from the PC(USA) is advised to consult, with the advice of counsel encouraged, the provisions of the Board of Pensions plan—which are available at http://pensions.org/library/publications/rules.htm—and to consult also with legal and tax professionals regarding the special tax issues which relate to clergypersons.

7. A Presbyterian minister’s pension benefits are vested, and a member (or survivor of a member) of the Presbyterian Board of Pensions’ plan has a non-forfeitable right to receive a retirement pension based on contributions and increases once pension credits are vested. *Ministers considering transfer to another denomination should examine very carefully its provisions (if any) regarding pensions and major medical coverage.*

8. The Board of Pensions’ major medical plan and death-and-disability provisions require active participation in the plan, and participation is not available to ministers who are not on the roll of a presbytery. A member may be eligible to purchase continuation of medical benefits for a limited duration. Life (death) insurance and disability insurance policies are available commercially at varying rates.

9. A Presbyterian minister is entitled to certain income-tax benefits and provisions due to his/her ecclesiastical status in the PC(USA) An independent minister may or may not be entitled to such benefits and provisions.

10. A minister no longer serving a PC(USA) congregation or no longer on the roll of the PC(USA) should make arrangements for professional liability insurance coverage if continuing to engage in professional ministry.