

Dependent Care Reimbursement Policy for Commissioners and Advisory Delegates to the 223rd General Assembly (2018)

I. Background:

“The General Assembly constitutes the bond of union, community, and mission among all its congregations and councils ...” (G-3.0501, underline added) and seeks to allow as many as possible to serve as commissioners and advisory delegates. Furthermore, the Standing Rules specifically call for us to demonstrate “the full and prayerful participation of those seeking the mind of Christ for the whole church” (*Standing Rules*, Introduction).

The 216th General Assembly (2004) approved a policy statement “Transforming Families” acknowledging that “The nurture of children is not a distraction from service to God; it is an integral aspect of service to God” (*Transforming Families*, pp. 7–8). Furthermore, “There is no ‘one size fits all’ approach to children—we must pay attention to the needs of each one ... Parents and guardians have the primary responsibility to care for their children, while churches are called to be communities that support and complete the nurture of children” (*Ibid.*).

Long and intense meetings like the General Assembly can be a challenge for those with regular responsibilities for children or adult dependents. The challenges of supporting commissioners and advisory delegates in carrying out their responsibilities for providing dependent care are complex. Some care providers will want to keep the dependent at home with already existing accommodations and only need to find a way to offer a few hours of care at home for the dependent while the commissioner or advisory delegate is away. Some commissioners or advisory delegates may wish to bring someone with them to the assembly to help with child care. Some commissioners and advisory delegates have family resources that can aid in the care, some do not.

Providing one, limited approach (such as on-site child care) for all commissioners and advisory delegates fails to address the reality of the situation. For COGA to provide child care at the assembly during the long business days would be legally difficult while not meeting the needs of most of the commissioners and advisory delegates who require help with dependent care. It would also be contrary to the church’s witness regarding the appropriate care we owe children and other dependents.

To these ends, the Dependent Care Reimbursement Policy for Commissioners and Advisory Delegates to the 223rd General Assembly (2018) seeks to be both generous and flexible.

II. Dependent Care Reimbursement Policy for Commissioners and Advisory Delegates to the 223rd General Assembly (2018)

A. Commissioner or advisory delegate may include in vouchered expense, the cost of dependent care under the following circumstances:

- The dependent is a child under the age 18 or an adult dependent requiring care, and is the

responsibility of the commissioner or advisory delegate;

- The care replaces that which is normally provided by the commissioner or advisory delegate or supplements care at the assembly;
- The expenses do not exceed \$800 per dependent or \$400 per additional dependent.

B. Acceptable expenses may include, but are not limited to:

- Employment of a part-time sitter at the commissioner or advisory delegate's home or at the assembly;
- The cost of care at a child or adult care center over and above that which is ordinarily incurred when the commissioner or advisory delegate is at home;
- The cost of transporting a family member or other trusted person to the commissioner or advisory delegate's home or to the assembly to provide dependent care;
- Additional travel, registration, and/or housing costs for a dependent to attend a camp or conference above what would ordinarily occur if the commissioner or advisory delegate were not attending the assembly.

C. Dependent Care expenses procedures:

- The expense must be documented in writing and filed on a General Assembly Dependent Expense Form;
- Documentation must include an invoice from a commercial provider, or a written note from a personal provider with provider's name, address, and signature, and any receipts showing travel or incidental expenses related to the dependent care. [If amount paid to a personal provider is \$600 or more, a social security number for the provider must be included and they will receive a Form 10-99 from the PC(USA).]
- Consultation and pre-approval will be required for any non-traditional dependent care expenses, such as when a family member incurs travel expenses necessary to provide covered dependent care.
- All Dependent Care expenses for commissioners and advisory delegates will be reviewed by designees of the Committee on the General Assembly. COGA will be the final arbiters for Dependent Care Reimbursements.