

MEDICAL REIMBURSEMENT POLICY
(Optional)

Whereas:

The _____ United Methodist Church desires to provide medical care benefits relating to expenses not covered under the medical policy of the church;

Resolved:

That the _____ U.M. Church establishes a Medical Reimbursement Plan effective January 1, 20__, for the benefit of its pastor, _____, and dependents (spouse and minor children) under Sections 105 and 106 of the Internal Revenue Code;

Resolved:

That the covered expenses (as defined in Section 213 of the Internal Revenue Code) for said pastor and his or her dependents shall not exceed \$ _____ during the calendar year 20__, as contributed by the employee under a written salary reduction agreement in the Plan for that year;

Resolved:

That there shall be only one salary reduction election by the pastor each year. This election may be changed during the year only in the following situations:

- (1) change in family status, e.g., marriage or divorce, birth, adoption, or death of a family member;
- (2) change of spousal employment status and/or health plan coverage;
- (3) change in coverage under the employer's own health insurance policy;

Resolved:

That the submission of medical expenses must be in a form and in sufficient detail to meet the requirements of the church. Expenses may be submitted until March 31 for the previous calendar year. At that time, any balance remaining in an employee's account as of the end of the calendar year shall be forfeited by the employee, and that the plan shall be administered in a nondiscriminatory manner and shall remain in effect until modified or terminated by a later resolution.

Adopted on _____, 20__ by the Charge Conference of the _____
United Methodist Church.

Signatures:

Chairperson of PPR (or SPR): _____

Church Treasurer: _____

Pastor: _____

D.S. or designated elder: _____

Charge Conference Secretary: _____