

2011 RELIEF OF CONSCIENCE (ROC) PLAN REPORT

Specific details of the ROC plan

Churches and employing organizations that object as a matter of conscience to the use of their dues for abortion procedures may apply for relief of conscience. A dollar amount equal to the cost of abortion procedures from the prior year is set aside from the Medical Plan dues of employers that have relief of conscience status. These monies are transferred to the Board of Pensions Assistance Program, where they provide a small portion of the funding for Adoption Assistance Grants to Benefits Plan members.

Relief of conscience is granted to the organization that pays dues. The full coverage protection of the Medical Plan is available to all Benefits Plan members whether or not their employing organization has relief of conscience status.

An explanation of the process for participation in the ROC plan

A session or other employing organization that seeks relief of conscience must pass a resolution that declares it objects as a matter of conscience to the payment of abortion procedures by the Medical Plan. This resolution must be directed to the presbytery of jurisdiction, which acts to grant or deny relief of conscience. Employing organizations that seek relief of conscience are advised to discuss their presbytery's procedure with the executive/general presbyter, stated clerk, or committee on ministry. If the presbytery grants relief of conscience, it notifies the Board of Pensions. The Board of Pensions in turn acknowledges to the session and the presbytery receipt of their actions and places the congregation or employing organization on the relief of conscience roll.

An accounting of the total number of churches participating in the ROC plan in the previous calendar year

As of December 31, 2011, there were 537 churches on the relief of conscience roll.

An accounting of the total dollar figure paid under the ROC plan

During 2011, churches on the relief of conscience program paid \$7,765,000 in medical dues, representing approximately 4.9% of total medical dues paid.

An accounting of the total dollar figure dispensed by the Board of Pensions for adoption programs

During 2011, there was \$51,000 dispensed in Adoption Assistance Grants.