

**WINNEBAGO PRESBYTERY (WP)**  
**Policies and Procedures**

**LAY PASTOR TRAINING PROGRAM**  
**Book of Order G14.0560-0565**

Revised April 2009

The purpose of the Lay Pastor Training Program is to select, equip and certify **elders** of Winnebago Presbytery congregations to perform pastoral functions as requested.

**I. DEFINITION OF A TRAINED LAY PASTOR**

A **Trained Lay Pastor (TLP)** is an **elder** of the Presbyterian Church (U.S.A.) who has received the endorsement of the session of the church where he/she is a member, been selected by the Committee on Preparation for Ministry (CPM) and has successfully completed the required training program, been examined by the CPM and the Committee on Ministry (COM) and received endorsement to appear before Winnebago Presbytery for an affirmative vote with regard to the person's readiness to serve as a Commissioned Lay Pastor (CLP) within the Presbytery, if invited by Winnebago Presbytery and a particular church or churches.

**II. REQUIREMENTS FOR TLP APPLICANTS AND APPLICATION PROCESS**

- A. TLP applicants are required to be elders of the Presbyterian Church (U.S.A.), to have been a member of the Presbyterian Church (U.S.A.) for one full year, and to have been active within the life of a particular congregation within the bounds of Winnebago Presbytery for a period of at least six full months prior to seeking entrance to a Lay Pastor Training Program.
- B. TLP applicants must complete an application and receive endorsement from the session of the church where the applicant is a member. The session is asked to support the TLP applicant throughout the training process and service to the Church.
1. Endorsement by the session means that it has reviewed the TLP applicant's application and discussed with the person his/her motives for seeking this ministry.
  2. The session, in its endorsement, agrees to be supportive of the applicant during the training period and agrees to support the applicant's ministry as a TLP. No person may seek TLP training without the affirmative action of the session where he or she is a member. Support may include: praying regularly for the person, providing financial assistance for costs incurred in the Lay Pastor

Training Program (books, travel, etc.), and meeting annually with the person for regular assessments.

- C. When the TLP applicant has completed the application and received session approval, the application and endorsement form are forwarded to the Winnebago Presbytery Office. Following an initial interview and endorsement by the Committee on Preparation for Ministry, the TLP applicant will complete an assessment by a Pastoral Counselor, including tests and evaluations. Before the process continues, the TLP applicant must grant permission for the information gained in the consultation process to be shared with the CPM. Additionally, a sexual misconduct self-certification form and a background check authorization form must be signed (See attached Application.)
- D. Following a positive Pastoral Counselor Assessment report and a favorable background check, the CPM chairperson will bring a motion to the floor of Presbytery recommending the TLP applicant be received into the Lay Pastor Training program. Applicants will be notified in writing by the Presbytery Office that they have been accepted into the Training Program.

### **III. THE TRAINING PROGRAM**

- A. It is the responsibility of each student to enroll in approved courses in the areas of Old and New Testament, Reformed Theology, Worship and Sacraments, Presbyterian Polity, Preaching, Pastoral Care, and Christian Education as required in the Book of Order (G-14.0560).
- B. Ordinarily, the Lay Pastor Training Program is a minimum of two full years of preparation, followed by examination. The maximum length of time in the program shall be no more than five years.
- C. The Presbytery office must receive validation of successful completion of required courses.
- D. TLP students shall be allowed to preach as pulpit supply in local churches when invited by the session. No prior approval needs to be given by the CPM, COM or the Presbytery.
- E. TLP students, if recommended by the CPM and COM and approved by the Presbytery, may provide assigned pastoral duties in a local church.
- F. TLP students will be assigned a mentor. Mentors shall be assigned no more than one TLP at a time. The mentor:
  - 1. shall be a Minister of the Word and Sacrament in the Presbyterian Church (U.S.A.) and an active member in Winnebago Presbytery.
  - 2. shall have knowledge of, and a commitment to, the TLP Program.

3. may use resources and people who have expertise in particular areas of study to supplement the Lay Pastor Training Program.
  4. shall be available to meet with the applicant on a regular basis during the Training Program, generally once a month. Following the Training Program, the mentor may continue to meet with the TLP for support and nurturing.
- G. Mid-term evaluations will be scheduled with CPM when at least half of the required courses are completed. At this point, it will be determine whether the student continues in the program, or not.
  - H. When all class work has been successfully completed, CPM and COM shall schedule a final evaluation and notify the student. Final evaluation shall require a faith statement and biographical information, a sermon manuscript, a worship bulletin designed around the sermon, delivery of the submitted sermon, a written exam, and an oral examination by the CPM and COM.
  - I. When the student has successfully passed the CPM/COM final examination, he or she is recommended to Presbytery for certification as a TLP. Upon approval, the Moderator of the Presbytery shall conduct a certification service which will include the Constitutional questions (W4.4003).

### **III. SPECIAL CIRCUMSTANCES: Elders receiving training in other contexts.**

- A. A person may submit a letter of request to be considered as a TLP in Winnebago Presbytery. The request must include verification of all classes taken, a letter of recommendation from the previous certifying body, and a personal interview with CPM and COM.
- B. All requirements for TLP acceptance and training will need to be met. (See Roman numeral II).
- C. If CPM and COM approve, a recommendation will be sent to the floor of Presbytery.

### **IV. TRAINED LAY PASTORS**

- A. Designation as a TLP indicates a person is eligible to be considered for a local commission. The Presbytery must approve all commissions.
- B. TLP's have no formal responsibilities in their home churches. They are free to be active elders and represent their congregations at Presbytery as commissioners. Their gifts and abilities should be continually encouraged by providing them opportunities to preach.
- C. The COM shall be responsible for providing continuing education opportunities and support for TLPs. The COM will have the right and

responsibility to make sure that TLPs continue to receive support and shall annually review the status of all TLPs.

- D. Must seek prior approval from COM and the Presbytery in order to preside at the Lord's Table.
- E. No additional rights and privileges are extended to TLPs other than their readiness to serve a local commission.
- F. TLPs are encouraged to maintain an on-going relationship with their assigned mentor to review work and continued study. While TLPs are not serving in churches, they are not excused from an annual evaluation conducted by the assigned mentor with the results reported to the COM as necessary.
- G. An annual written report shall be submitted to COM by the TLP and reported to the Presbytery. Forms will be provided by COM.

## V. COMMISSIONED LAY PASTORS

- A. A **Commissioned Lay Pastor ( CLP)** is a Trained Lay Pastor authorized by Winnebago Presbytery to lead worship and preach the Gospel, watch over the people, and provide nurture and service to a particular congregation. A CLP serves a local church at the invitation of a particular church with the approval of both the COM and the Presbytery. A minister of the Word and Sacrament is assigned by COM as a mentor and supervisor. The rights and responsibilities related to the duties assigned to a CLP are determined by Winnebago Presbytery, the COM and the local Session, and may be performed only in the service of a particular church.
- B. A **local commission** is an agreement between a particular Session, a TLP and Winnebago Presbytery. It does not carry any rights, responsibilities, or privileges outside of the particular church. The commission shall be valid for a period of up to three years, as determined by Winnebago Presbytery. It may be renewed at expiration or terminated at any time at the discretion of the Presbytery.
- C. **The Rights and Responsibilities of CLPs** are limited, and determined by Winnebago Presbytery at the time of commissioning. When the Presbytery "determines that its strategy for mission in a local church requires it" (G-14.0801c), the Presbytery, upon receiving a recommendation from the COM and the session of a particular church, may authorize a Trained Lay Pastor to perform any or all of the following functions of a Commissioned Lay Pastor:
  - 1. Lead the celebration of the Lord's Supper.
  - 2. Lead the celebration of the Sacrament of Baptism.
  - 3. Moderate the session of the congregation under the supervision of and when invited by the moderator of the session appointed by the presbytery.

4. Have a voice in meetings of presbytery.
  5. Have a vote in meetings of presbytery (such vote to be counted as an elder commissioner for purposes of parity).
  6. Perform a service of Christian marriage as governed by the Book or Order W-4.9000.
- D. The terms of the contract negotiated by the COM, the CLP, and the session of the particular church/es using the Presbytery's Contract "Between a Session and a Commissioned Lay Pastor" and may include any or all of the rights and responsibilities outlined above. (See attached Contract Form and Tax Status for CLPs).
- E. The minimum salary for a CLP should be at least 80% of the Presbytery's minimum effective full-time salary of an ordained pastor. Consult the Presbytery Office for current minimum salary. Also required are auto/travel reimbursement at IRS allowable rate, continuing education and other agreed upon allowances. Eligibility for Pension Plan participation may be considered. This does not preclude paying a higher salary.
- F. The Presbytery shall ask the church or churches of the local commission to conduct a Service of Commissioning for Specific Acts of Discipleship as outlined in the Directory for Worship (W-4.3000).
- G. During the tenure of the local commission, the CLP should attend all session meetings.
- H. During the tenure of the local commission, the CLP should attend all meetings of the Presbytery, being seated as a corresponding member, having voice and vote.
- I. During the tenure of the local commission, the CLP shall remain a member of the church where his or her membership is held. While serving as a CLP, he/she may not serve as an active elder of his/her local congregation.
- J. Annual opportunities for continuing education will be provided by the Presbytery.
- K. The Presbytery, with a recommendation from the COM, shall have the right to terminate the commission of a CLP at any time. Presbytery shall revoke the commission of any CLP who does not abide by these provisions or whose work is evaluated as not adequate to meet the needs of the particular congregation/s or the Presbytery.

## **VII. FORMS AND MATERIALS ATTACHED**

- A. Lay Pastor Training Program Application (pp. 7-9). The completed form should be returned to the Presbytery Office at the address below.

- B. Sample contract Between a Session and a Commissioned Lay Pastor (pp 10-11).
- C. GA Polity Note re Tax Status for Commissioned Lay Pastors (pp. 12-13).
- D. Contact the Presbytery Office for further information.

**Winnebago Presbytery  
5765 W. Grande Market Dr. Ste B  
Appleton, WI 54913-8471  
(920)734-3598  
1-800-353-3598**

**[www.winnebagopresbytery.org](http://www.winnebagopresbytery.org)**

**Winnebago Presbytery**  
**LAY PASTOR TRAINING PROGRAM APPLICATION**

Date \_\_\_\_\_

**PERSONAL**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Telephone (H) \_\_\_\_\_ (W) \_\_\_\_\_

**CHURCH MEMBERSHIP**

Church Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Telephone \_\_\_\_\_

Pastor \_\_\_\_\_

Clerk of Session \_\_\_\_\_

Length of Membership in this church \_\_\_\_\_

Date/Place you were baptized \_\_\_\_\_

Date/Place ordained as Elder \_\_\_\_\_

Offices Held in this Church \_\_\_\_\_

\_\_\_\_\_

Other Areas of Service in this Church \_\_\_\_\_

\_\_\_\_\_

**Total length of membership in the Presbyterian Church (U.S.A.)**

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**Membership in Churches of other denominations**\_\_\_\_\_

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**SERVICE/DISCIPLESIP**

List your service to Winnebago Presbytery, the Synod of Lakes & Prairies and the General Assembly.

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List areas of service to your community, or the communities where you have lived.

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**EDUCATION**

List your high school and any further formal education you may have received. Begin with your most recent educational experience.

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ON A SEPARATE SHEET OF PAPER, PLEASE PROVIDE A BRIEF RESPONSE (A PARAGRAPH OR TWO) TO THE FOLLOWING QUESTIONS:

- **Why are you interested in becoming a trained/commissioned lay pastor?**
- **What informal learning experiences have you had which will assist you in being an effective trained/commissioned lay pastor?**
- **What aspects of your present church life do you enjoy most?**
- **What aspects of your present church life are the most frustrating?**
- **What gifts and talents do you have which will help you become an effective trained/commissioned lay pastor?**
- **What does it mean to you to be a Presbyterian?**
- **In what areas of your life would you like to grow?**
- **Write a brief personal statement of your faith (I believe. . .)**

**ENDORSEMENT, SIGNATURES, REFERENCES**

If accepted, I understand I will be undertaking a commitment of both an academic and practical nature. I am also willing to commit myself to continuing education after completing the program. This will be in consultation with the Committee on Ministry.

**TLP Applicant's Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**Clerk of Session's Signature** \_\_\_\_\_

**Date of Session Endorsement** \_\_\_\_\_

Please include the following references, and how/where they may be contacted:

- Pastor
- A Church Friend
- A Non-Church Friend

**PRESBYTERY OF WINNEBAGO  
CONTRACT BETWEEN  
A SESSION AND A COMMISSIONED LAY PASTOR**

The Session of the \_\_\_\_\_ Presbyterian Church being well satisfied with your qualifications to lead and assist us in the fulfillment of our corporate and individual ministries contracts with \_\_\_\_\_ to become our Commissioned Lay Pastor (CLP) beginning \_\_\_\_\_ for a period of one year, subject to review and renewal. Oversight of the contract and the CLP's performance is through the Session and the Presbytery Committee on Ministry.

\_\_\_\_\_, a graduate of the \_\_\_\_\_ Lay Pastor Training Program, received a commission from the Presbytery of Winnebago to serve \_\_\_\_\_ Presbyterian Church in the capacity of Commissioned Lay Pastor on \_\_\_\_\_ (date of Presbytery Commissioning).

**EXPECTATIONS: (Delete items not applicable)**

During your time of service we expect you to perform the following services:

1. Conduct worship (indicate days of month and times)  
\_\_\_\_\_
2. \*\*Celebrate the Sacrament of the Lord's Supper
3. \*\*Celebrate the Sacrament of Baptism
4. Conduct funerals and memorial services
5. \*\*Moderate Session meetings
6. Visit members of the congregation especially during crises
7. Conduct officer training
8. Attend presbytery meetings
9. Other (specify) \_\_\_\_\_

\*\*The Presbytery may authorize a commissioned Lay Pastor to perform any or all of these functions. (Book of Order G-14.0562)

The Session estimates that fulfilling these duties will require \_\_\_\_\_ hours per week.

**COMPENSATION: (Delete items not applicable)**

The Session promises and obligates itself to provide the CLP with the following compensation:

1. A salary of \$\_\_\_\_\_ per month. (See attached Tax Status for Commissioned Lay Pastors)
2. Documented travel reimbursement at the rate allowed by the IRS.
  1. Study Leave Allowance \_\_\_\_\_
  2. Vacation of one month annually, accumulated at the rate of 1 week per quarter the first year.
  3. Study leave of two weeks annually, accumulated at the rate of 1 week per six months the first year.
  4. Other \_\_\_\_\_

**TERMINATION:**

This contract may be terminated, after consultation with the COM, by either the Session or the Commissioned Lay Pastor with 30 days notice.

**SIGNED:**

Clerk of Session \_\_\_\_\_ Date \_\_\_\_\_

Commissioned Lay Pastor \_\_\_\_\_ Date \_\_\_\_\_

Committee on Ministry Representative \_\_\_\_\_ Date \_\_\_\_\_

## Re: Tax Status for Commissioned Lay Pastor's (hereafter CLPs)

January 26, 1999

Author: [Mark Tammen](#)

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Tel: 502-569-5434

Right before Christmas the United Methodist Church (hereafter UMC) received their long awaited "Revenue Ruling" from the IRS relating to the UMC lay pastor's tax status and the news is good for Presbyterian CLPs.

Before relating the details and our Constitutional Services analysis it is helpful to review what a Revenue Ruling is. Strictly speaking only the individual taxpayer asking the question may rely upon the Ruling. This particular ruling, dated December 10, 1998, contains the usual language regarding the ruling's precedential value. But with those caveats, it is very common for taxpayers and tax advisors to rely on private letter rulings because they tend to be good indicators of how the IRS would respond in an audit or tax proceeding on that particular issue. This particular ruling relies heavily upon previous tax court cases, so it is reasonable to believe that the IRS will apply the analysis and standards described in this ruling to similar situations in the future. That being said:

The United Methodist Polity has a clergy classification with substantially similar authority, responsibility, and training as is now permitted our CLPs under the new provisions of G-14.0801. Like PCUSA CLPs, the UMC deacons are ordained officers. Like PCUSA CLPs, UMC deacons are permitted to teach, preach, administer the sacraments, perform weddings and funerals, and have voice and vote in the Regional Conference (which is roughly equivalent to a PCUSA presbytery). Such deacons can serve on committees and boards of the Conference.

The IRS determined that a deacon would be treated as a "Minister of the Gospel" for purposes of section 1402(c)-5(b)(2) of the IRS Code. The factors the Revenue Ruling explicitly cites as significant in making the evaluation were:

- That the taxpayer was ordained by the Church
- That the taxpayer had authority to conduct worship
- That the taxpayer had authority to assist with (administer) the Sacraments
- That the taxpayer had authority to perform weddings and funerals
- That the Taxpayer was a member of the Conference

It was important to the IRS that the taxpayers in question had been given authority to do "substantially all" those functions.

IF a presbytery granted all the authority now possible under G-14.0801c, a CLP could:

- Administer the Lord's Supper
- Administer the Sacrament of Baptism
- Moderate the Session under the supervision of moderator

- Have a voice in meetings of Presbytery
- Have a vote in meetings of Presbytery
- Perform a service of Christian Marriage

W.4.10000 does not explicitly require that a Minister of Word and Sacrament preside at a funeral, but rather only suggests the service will take place "under the direction of the pastor." So CLPs can surely preside at funerals.

Those grants of authority are almost parallel with the factors listed in the Revenue Ruling. Therefore we believe that if a presbytery, in fact, grants the authority in all six areas, the CLP could be treated as a "Minister of the Gospel" for purposes of Federal Income Taxes.

This will necessitate some changes in terms of compensation for those CLPs who wish such tax treatment.

Treatment as a Minister of the Gospel:

- allows the taxpayer to exclude (for federal income tax purposes, but not for Social Security) the fair rental value of church owned manses or housing allowances for housing provided to the taxpayer
- treats the taxpayer as self employed for Social Security Purposes,(so the CLP will have the "privilege" of paying both portions of Social Security Tax)
- exempts CLP wages from any tax withholding (so the CLP will need to make quarterly payments for that income or adopt a voluntary withholding plan)

This Revenue Ruling may allow some congregations (especially rural ones owning manses and having meager resources) to provide "more" real income without additional dollars being paid out by the congregation.

Congregations wishing to take advantage of this Ruling will need to vote the compensation for the CLP in very much the same way such sessions vote on changes in compensation for temporary ministers. It is likely too late to make such a determination for January of 1999 (since compensation has likely already been paid out for January), but quick action may allow some CLPs to benefit for the additional 11 months this year.

We have provided a copy of this Revenue Ruling to each of the presbyteries. We urge any congregations or CLPs who wish to seek tax treatment as a Minister of the Gospel to obtain a copy of the Ruling and evaluate their own situation with the assistance of a tax advisor.

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Note: Polity Reflections notes reflect the advice of the Constitutional Services Department of OGA, but do not constitute rulings or authoritative interpretations.