

SERVICE RECORDS (D 45)

S-2

The Potomac Conference is responsible for obtaining and keeping a service record for each employee. The service record for the defined benefit plan is kept on a standard form prepared by the General Conference. This service record form is the official copy for all service earned through December 31, 1999. Service under the defined contribution plan is recorded on the computerized record. The computerized record is the official record of service for all employees who are issued W-2 forms after December 31, 1999, except student labor in educational institutions, casual employees, and summer camps. Substitute teachers paid on an hourly or daily basis are considered casual employees.

When an employee is transferred from one denominational organization to another, the employing organization makes a copy of the service record for its files and forwards the original copy and transfer disk to the new employing organization.

When an employee discontinues denominational service for other than retirement reasons, the employing organization shall record an appropriate action relating to the employee's discontinuance of service and particulars of any financial settlement made on the original copy of the service record and shall keep it in the files.

When an employee who is eligible to receive benefits from the Retirement Fund retires permanently from denominational service, the manual and computerized service records shall be forwarded to the Retirement Committee along with the Retirement Application.

In harmony with North American Division policy, each employee is given a copy of his/her accumulated service record bi-annually.