

**Moderator of Session Voucher  
Upper Ohio Valley Presbytery**

**Pastor:** Submit this voucher to the church treasurer or clerk of session at each session or congregational meeting at which you moderate.

**Church Treasurer:** If full compensation is not provided at the meeting in question, please mail the balance to the pastor at the address shown below.

Note: Fees for moderating meetings are considered by the IRS as regular income, reportable on a person's annual income tax return. If a person receives more than \$600 from one source, that source (church) is expected to obtain the person's Social Security number (see IRS Form W-9) and file a 1099-MISC for that tax year.

Date \_\_\_\_\_ Church \_\_\_\_\_

Name of moderator \_\_\_\_\_

Moderator's address \_\_\_\_\_  
\_\_\_\_\_

Number of miles from moderator's home or office to the church (one way) \_\_\_\_\_

Total miles driven by moderator (round trip) \_\_\_\_\_

Moderator's fee and mileage due to moderator:

Fee                \$50.00    

Mileage                            (IRS rate as of January 1, 2019, is \$0.58 per mile)

**Total**                            

*From the presbytery's Committee on Ministry Manual (Section V, Appendix V-3)*

**Moderator Fees:**

\$50.00 per meeting plus travel expenses at IRS rate. Compensation for other personal services is to be negotiated by the moderator and the session or individuals involved.

Persons appointed by Presbytery to be moderators of churches without installed pastors are required only to moderate meetings of sessions and congregational. All other services such as baptisms, confirmation classes, weddings, funerals, and hospital calls are not included as basic tasks. If a session or individuals request such services, the moderator may at his/her discretion choose to do so. Compensation for extra services is a matter to be negotiated by the moderator and session or individual involved.