

## 7 SIMPLE STEPS

While other approvals may be necessary as well, the following are the minimum requirements for the Texas Annual Conference to approve a local church disaffiliation under the current *Book of Discipline*:

1. First, members of the local church must complete an appropriate process of discernment. The determination of whether a process is appropriate is made by the church's District Superintendent.
2. After the local church nears completion of the process of discernment, the annual conference will calculate apportionment and unfunded pension liability estimates for that local church.
3. The local church may vote to move forward with the disaffiliation process. To move forward, disaffiliation must be affirmed by a simple majority (§2548.2) or a two-thirds majority (§2553) of a duly called church conference.
4. The local church must pay in full the previous year's apportionments and the current year's apportionments.
5. The local church must pay in full the unfunded pension liability, as calculated by the TAC Board of Pensions in accordance with Wespeth's guidance.
  1. The valuation is based on a market valuation of unfunded liability
  2. The valuation takes in to account the local church's share of the liability
  3. The valuation gives the local church credit for its contributions to the Conference's pension reserves with credit for earning over time.
6. The local church must complete all forms in accordance with GCFA's disaffiliation guidance.
7. After all the foregoing steps have been completed, the TAC may vote to release the local church from any obligations under the trust clause in §2503 in accordance with the then applicable *Book of Discipline*.