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Ohio River Valley
Shawnee Valley

Housing Resolution

Resolutions Relating to Rental/Housing Allowances for Retired or Disabled Clergypersons of the West Ohio Conference

The West Ohio Conference (the “Conference”) adopts the following resolutions relating to rental/housing allowances for retired or disabled clergypersons of the Conference:

Whereas the religious denomination known as The United Methodist Church (the “Church”), of which this Conference is a part, has in the past functioned and continues to function through ministers of the gospel (within the meaning of Internal Revenue Code section 107) who were or are duly ordained, commissioned, or licensed ministers of the Church (“Clergy”), and

Whereas the practice of the Church and of this Conference was and is to provide active Clergy with a parsonage or a rental/housing allowance as part of their gross compensation, and

Whereas pensions or other amounts paid to retired and disabled Clergy are considered to be deferred compensation and are paid to retired and disabled Clergy in consideration of previous active service, and

Whereas the Internal Revenue Service has recognized the Conference (or its predecessors) as the appropriate organization to designate a rental/housing allowance for retired and disabled Clergy who are or were members of this Conference;

Therefore, be it resolved that an amount equal to 100% of the pension or disability payments received from plans authorized under The Book of Discipline of The United Methodist Church (the “Discipline”), which includes all such payments from Wespath Benefits and Investments (Wespath) during the year 2023 by each retired or disabled Clergy who is or was a member of the Conference or its predecessors, be and is hereby designated as a rental/housing allowance for each such Clergy; and

Therefore, be it resolved that pension or disability payments to which rental/housing allowance applies will be any pension or disability payments from plans and/or annuities from funds authorized under the Discipline. This may include payments from Wespath and from a

commercial annuity company that provides an annuity arising from benefits accrued under a Wespath plan, annuity, or fund authorized under the Discipline. Those payments may result from any service a Clergy rendered to this Conference or that a retired or disabled Clergy of this Conference rendered to:

- any local church
- Annual Conference of the Church
- general agency of the Church
- other institution of the Church
- former denomination that is now a part of the Church
- any other employer

that employed the Clergy to perform services related to the ministry of the Church, or its predecessors, and that elected to make contributions to, or accrue a benefit under, such a plan, annuity, or fund for such retired or disabled Clergy's pension or disability as part of his or her gross compensation.

Note:

The rental/housing allowance that may be excluded from a Clergy's gross income in any year for federal income tax purposes is limited under Internal Revenue Code section 107(2) and regulations there under to the least of (1) the amount of the rental/housing allowance designated by the Clergy's employer or other appropriate body of the Church (such as this Conference in the foregoing resolutions) for such year; (2) the amount actually expended by the Clergy to rent or provide a home in such year; or (3) the fair rental value of the home, including furnishings and appurtenances (such as a garage), plus the cost of utilities in such year.

Inquiries:

Inquiries regarding current funding of pensions, personal contribution accounts (UMPIP), tax-deferred programs, and pension annuity checks shall be directed to Wespath Benefits and Investments, 1901 Chestnut Avenue, Glenview, Illinois 60025, 1-800-851-2201 or visit www.wespath.org for more information. All other concerns shall be directed to the West Ohio Conference, 32 Wesley Boulevard, Worthington, Ohio 43085, to the attention of Grace Welch at 1-614-844-6200 ext. 10226 or gwelch@wocumc.org. Retirees, please notify both Wespath and the West Ohio Conference if you change your address.

Submitted by:

Board of Pensions and Health

Anna Guillozet, Chair

William H. Brownson, CFO & Director of Administration

Grace Welch, Director of Benefits and Human Resources

THE MISSION of the West Ohio Conference **IS TO EQUIP**
LOCAL CHURCHES to **MAKE DISCIPLES OF JESUS CHRIST**
for the **TRANSFORMATION OF THE WORLD...**
A **WORLD OF JUSTICE, LOVE** and **PEACE** filled **WITH PEOPLE**
GROWING IN the likeness of **JESUS CHRIST.**