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THE UNITED METHODIST CHURCH

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THE UNITED METHODIST CHURCH



## IX. REPORTS OF CONFERENCE BOARDS AND AGENCIES

### **RECOMMENDATION 6: 2009 HOUSING ALLOWANCE / EXCLUSION**

Housing allowance and exclusion for retired and/or disabled clergy: WHEREAS, the religious denomination known as The United Methodist Church has and functions through Ministers of the Gospel who are duly ordained or licensed; and WHEREAS, the practice of The United Methodist Church is to provide a parsonage or rental exclusion as part of the gross compensation for each of its active ordained or licensed clergy; and WHEREAS, pensions paid to retired ordained or licensed clergy of The United Methodist Church are considered as deferred compensation and are paid to said retired ordained or licensed pastors in consideration of previous, active service; and WHEREAS, the Internal Revenue Service has recognized that the Virginia Annual Conference is the appropriate organization to designate a housing/rental exclusion for retired ordained or licensed pastors who are members of this conference; and WHEREAS, the disabled pastor has the same legal relationship to an annual conference as does the retired pastor and, thus, this annual conference is also the appropriate organization to designate a housing/rental exclusion for a disabled ordained or licensed pastor who is a member of this conference; NOW THEREFORE BE IT RESOLVED:

1. An amount equal to 100 percent of the pension payments received by a retired clergy, or 100 percent of the disability benefit payments received by a disabled clergy, during the year of 2009 be and is hereby designated as a housing allowance and exclusion respectively for each retired or disabled, ordained or licensed clergy of The United Methodist Church who is or was a member of the Virginia Annual Conference at the time of his or her retirement or disability; and
2. The pension or disability payment to which this housing allowance and exclusion applies shall be the pension or disability payment resulting from all service of such retired or disabled, ordained or licensed clergy from all employment by any local church, annual conference, general agency or institution of The United Methodist Church or of any former denomination that is now a part of The United Methodist Church, or from any other employer who employed the clergy to perform duties related to the ministry and who elected to make contributions to the pension or benefit funds for such retired clergy's pension or disabled clergy's benefits.

Note 1. The housing exclusion which may be excluded from a clergy's gross income is limited to the least of (1) the amount of the housing allowance designated by the clergy's employer or other appropriate body, (2) the amount actually expended by the clergy to provide his or her housing, or (3) the legally determined fair rental value of the parsonage or other housing provided.

Note 2. Per the Internal Revenue Service, the housing allowance and exclusion is available to clergy, not the clergy person's spouse or surviving spouse.

*Bobby Thompson, Chair*