

\$300 per month for clergy.

The board has reviewed and recommends changing the benefit since healthcare plans are no longer managed by the board. Below

is the new schedule:

First 24 months the health grant is \$14,232 annually.

After the first 24 months and each year thereafter (up to 3 years of assistance) an application must be submitted for the need and to validate spouse and dependent coverage. The maximum per month should not exceed \$1186.

- Housing Resolution

In order to meet federal guidelines, an annual housing resolution must be approved at Annual Conference and printed in the journal. (See attached resolution).

Resolution on Rental/Housing/Household Expense Allowance, in accordance with Federal Guidelines for clergy housing, the following resolution is recommended.

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 (Clergypersons);

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

WHEREAS, pensions or other amounts paid to active, retired, terminated, and disabled Clergypersons are considered deferred compensation and are paid to active, retired, terminated, and disabled Clergypersons in consideration of previous active service; and

WHEREAS, the Internal Revenue Service has recognized the Conference (or its predecessors) as an appropriate organization to designate a rental/housing allowance for Clergy Persons who are or were members of this Conference and are eligible to receive such deferred compensation.

NOW, THEREFORE, BE IT RESOLVED:

THAT an amount equal to 100% of the pension, severance, or disability payments received from plans authorized under The Book of Discipline of The United Methodist (the Discipline), which includes all such payments from Wespeth Benefits and Investments, during the period January 1, 2021 through December 31, 2021 by each active, retired, terminated, or disabled Clergy person who is or was a member of the Conference, or its predecessors, be and hereby is designated as a rental/housing allowance for each such Clergy person; and

THAT the pension, severance, or disability payments to which this rental/housing allowance designation applies will be any pension, severance, or disability payments from plan, annuities, of funds authorized under the Discipline, including such payments from Wespeth Benefits and Investments and from a commercial annuity company that provides an annuity arising from benefits accrued under a Wespeth Benefits and Investments plan, annuity, or fund authorized under the Discipline, that result from any service a Clergy person rendered to this Conference or that an active, a retired, a terminated or a disabled Clergy person of this Conference rendered to any local church, annual conference of the Church contributions to or accrue a benefit under, such a plan, annuity, or fund for such an active, a retired, a terminated, or a disabled Clergy person's pension, severance, or disability plan benefit as part of his or her gross compensation.

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

consult with his or her own tax advisor to determine what deferred compensation is eligible to be claimed as a housing allowance exclusion.

Review of Benefits (No Action Required) – Information Only

- CPP eligibility as follows:

All three-quarter time ordained pastor, student local pastors, and local pastors will be covered by CPP. Cost to the local church is 3% of plan compensation. Ordained clergy members serving one-half time will receive benefits through UMLife Options with the actual cost being paid by the local church.

- Special Pension Grants

Currently there are two dependent children receiving a grant.

- Virgin Pulse Health Miles

This program is available to active clergypersons/spouse serving three-quarter time or more, retired clergyperson/spouse, and conference lay staff/spouse. The participant can earn actual dollars by completing their activity goals.

- Employee Assistance Program (EAP)

Program is available to active clergypersons/spouse/dependents serving three-quarter time or more for local churches or conference and lay conference staff working 30 hours or more and their dependents.

- WW (Weight Watchers)

Program is available to active clergypersons/spouses serving one-half time or more for local churches of conference and lay conference staff working 30 hours or more and their spouses. The program is also available to clergypersons/spouses on CPP.

- Optional Benefits

The conference provides group plans for dental, vision, accidental, critical illness, and life insurance that active clergypersons serving three-quarter time or more may participate along with conference lay staff. Cost for the plans are 100% paid by the participant.

- Short-term Disability

Short-term disability funding is available to assist member