

a sub-committee of the Clergy Support Team. Grants will only be given as reimbursements and must be reported as taxable income.

Resolutions Relating to Rental/Housing Allowances for Retired or Disabled Clergypersons

The Missouri Annual Conference (the “Conference”) adopts the following resolutions relating to rental/housing allowances for active, 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 (“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 and disabled Clergypersons are considered to be deferred compensation and are paid to active, retired and disabled Clergypersons 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 Clergypersons who are or were members of this Conference;

NOW, 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 the General Board of Pension and Health Benefits (“GBOPHB”), during the year 2011 by each active, retired or disabled Clergyperson 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 Clergyperson; and

THAT the pension or disability payments to which this rental/housing allowance applies will be any pension or disability payments from plans, annuities, or funds authorized under the *Discipline*, including such payments from the GBOPHB and from a commercial annuity company that provides an annuity arising from benefits accrued under a GBOPHB plan, annuity, or fund authorized under the *Discipline*, that result from any service a Clergyperson rendered to this Conference or that an active, retired or disabled Clergyperson 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, or any other employer that employed the Clergyperson 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 active, retired or disabled Clergyperson’s pension or disability 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 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 person'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 person 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.

Moving Expense Reimbursement for Retirees

Upon retirement (under 2008 Book of Discipline ¶358.2.a or ¶358.2.b or ¶358.2.c) or being granted disability leave, a minister may receive moving expense reimbursement up to \$1,000 of actual expenses. In the event of the death of a minister not yet retired, the foregoing provisions may apply to the surviving spouse of the deceased minister. In all cases, the following provisions will apply: (a) the minister or the surviving spouse must be eligible to receive a pension from the Conference; (b) there must be no other provision for his/her moving expenses; and (c) no minister, or dependent of a deceased minister, may receive funds for moving expenses more than one time.

Death Benefit Payments

Death benefit payments by the former Missouri West Conference Clergy Support Team shall be made upon the death of a retired clergy person in the amount of \$5,000, and upon the death of a spouse or surviving spouse in the amount of \$2,000. The benefit will be available only to those West clergy persons retired by December 31, 2002.

Equitable Compensation Minimum Salary

The Conference Minimum Salary shall be based on the Conference Average Compensation (CAC) as computed and published by the General Board of Pensions. The minimum base salary will be computed by multiplying the CAC by 70%. Full-time ELDERS' minimum base salary will be the minimum salary plus \$1,250. Full-time PROVISIONAL and ASSOCIATE MEMBERS' will be the minimum salary plus \$800. Full-time LOCAL PASTORS' will be the minimum salary. Less-than-full-time appointments for all membership categories will be the minimum salary calculated at $\frac{3}{4}$ time, $\frac{1}{2}$ time, or $\frac{1}{4}$ time (less than $\frac{1}{4}$ for Local Pastors only).

Equitable Compensation Grants

Application for Equitable Compensation Grants will come from the District Superintendent upon request by a charge using the Minimum Salary Supplement Request Form. Basic standards for eligibility for Equitable Compensations grants

