



Rev. Kevin Rice Myers  
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# Wisconsin Conference of The United Methodist Church

June 20, 2022

To Whom it May Concern:

This letter certifies that the 52nd Session of The Wisconsin Annual Conference of The United Methodist Church, meeting in Plenary Session via ZOOM Webinar on Friday, June 18, 2021, approved the following Resolution:

**Action Item wc103e: Resolution Relating to Rental/Housing Allowances for Retired or Disabled Clergypersons of the Wisconsin Conference (Consent Agenda)**

**Submitted by: Joint Board of Pensions, Insurance & Equitable Compensation**

**Conference Action: Approved on Consent Agenda**

The resolution is for calendar year 2022.

A copy of the approved resolution is attached

The approved resolution will be included in the 2021 Wisconsin Conference Journal when it is published.

Any questions regarding this matter may be directed to me at the address indicated on the letterhead above.

Sincerely,

Rev. Kevin Rice Myers, Conference Secretary  
Wisconsin Annual Conference of The United Methodist Church

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**Submitted by: Joint Board of Pensions, Insurance & Equitable Compensation**

**Conference Action: Approved on Consent Agenda**

**WHEREAS** the religious denomination known as The United Methodist Church (the “Church”), of which the Conference is a part, has and 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 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 and are eligible to receive such deferred compensation;

**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 Church* (the “Discipline”), which includes all such payments from Wespath (formerly the General Board of Pension and Health Benefits), during the year 2022 by each active, retired, terminated 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

**BE IT FURTHER RESOLVED** the pension, severance, or disability payments to which this rental/housing allowance applies will be any pension, severance, or disability payments from plans, annuities, or funds authorized under the Discipline, including such 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, that result from any service a Clergyperson rendered to this Conference or that an active, a retired, a terminated, or a 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, terminated, 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 Clergyperson’s gross income in any year for federal income tax purposes is limited under Internal Revenue Code Section 107(2) and regulations thereunder to the least of: (1) the amount of the rental/housing allowance designated by the Clergyperson’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 Clergyperson 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. Each clergyperson or former clergyperson 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.*