



Upper New York Conference

The United Methodist Church

To live the Gospel of Jesus Christ and to be God's love with our neighbors in all places.

October 2022

TO: Retirees and Spouses, and Clergy on Medical Leave of the Upper New York Conference
FROM: Susan Latessa, Director of HR/Benefits

Greetings to all of you on behalf of your Conference staff! We sincerely hope that you are well and have the blessings of a church community to worship with and prepare for the celebration of our Lord's birth this Christmas.

I am writing to remind you of a few end-of-year items. Addresses: Our office maintains the address database for all clergy and surviving spouses, including the addresses used by Wespath Benefits and Investments and our health insurance programs. If you need to change your address for any reason, just contact Julie Valeski (see below).

Housing Exclusion: As you know, each year the Annual Conference approves a resolution that states that retired clergy pension or clergy disability income paid by the UMC is excluded from federal income tax (up to IRS limits). Simply put, the federal limits are the lesser of:

1. The amount of the church-related pension received.
2. The amount actually spent on housing, items purchased to maintain the home and utilities.
3. The fair rental value of your home including furnishings and utilities.

While you may have heard about a federal court decision to eliminate the housing exclusion for clergy, that decision remains in appeal. Until a final decision is made, the housing exclusion remains available. The Resolution is enclosed for your use for filing 2022 income taxes. Surviving spouses, that are not clergy themselves, are not eligible to take the clergy retiree housing exclusion.

1099R: Wespath Benefits and Investments is responsible for issuing the 1099R forms which provide you with your pension income information. Please call Wespath (800-851-2201) if you do not receive the 1099R by the end of the first week in February.

Retiree Emergency Fund: It is rewarding that the UNY Board of Pension & Health Benefits is able to offer grants to those who are in need and fall below the minimum salary level established for local pastors. The minimum total income amounts for 2023 are \$36,593 for retired clergy and \$27,445 for surviving spouses. If your household falls below that income level, you may request a grant.

As always, we are here to care for those who have served God's Kingdom in this place. Enclosed is a Benefits staff directory reflecting those changes. Please let us know if there is anything we can do for you!