



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 2023

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, please contact Julie Valeski either by email julievaleski@unyumc.org or by phone 315-898-2000 extension 2001.

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 spent on housing, items purchased to maintain the home and utilities.
3. The fair rental value of your home including furnishings and utilities.

There is still no federal court decision related to the elimination of 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 2023 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/Disabled Clergy Emergency Fund: The UNY Board of Pension & Health Benefits may be able to offer an emergency grant to those who unexpectedly find themselves in need. The purpose of this emergency fund is to provide financial assistance to Retired Clergy, Clergy on Medical Leave, and Surviving Spouses for unexpected expenses that place a burden on the applicant. To qualify, the applicant's total household income must fall below the minimum salary level established for local pastors. The minimum total income amounts for 2024 are \$37,874 for retired/disabled clergy and \$28,406 for surviving spouses. If your household falls below that income level, you may request a grant. The amount of individual grants is determined by the number of eligible requests and the funds available. Individual grants are not to exceed \$5,000 per year and no individual shall receive more than \$20,000 in lifetime grants.

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