

1 **RESOLUTION #5**  
2 **RESOLUTION TO 2023 ANNUAL CONFERENCE SESSION**  
3 **Presented by Conference Board of Pensions**

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5 **RENTAL/HOUSING ALLOWANCES FOR RETIRED OR DISABLED MINISTERS OF**  
6 **THE PENINSULA-DELAWARE CONFERENCE**  
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8 The religious denomination known as The United Methodist Church has and functions  
9 through Ministers of the Gospel who are duly ordained or licensed; and

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11 The practice of The United Methodist Church is to provide a parsonage or a rental  
12 allowance as part of the gross compensation for each of its active ordained or licensed  
13 ministers; and

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15 Pensions paid to retired and disabled ordained or licensed ministers of The United  
16 Methodist Church are considered as deferred compensation and are paid to said retired  
17 and disabled ordained or licensed ministers in consideration of previous, active service;  
18 and

19  
20 The Internal Revenue Service has recognized that the Peninsula-Delaware Annual  
21 Conference is the appropriate organization to designate a housing/rental allowance for  
22 retired and disabled ordained or licensed ministers who are members of this Conference;

- 23  
24 1. An amount equal to 100% of the pension payments received during the year  
25 2024 be and is hereby designated as a rental/housing allowance for each  
26 retired and disabled ordained or licensed minister of The United Methodist  
27 Church who is or was a member of the Peninsula-Delaware Conference at  
28 the time of his or her retirement:  
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30 2. This rental/housing allowance shall apply to each retired and disabled  
31 ordained or licensed minister who has been granted the retired relation or  
32 placed on disability leave by the Peninsula-Delaware Conference and  
33 whose name and relationship to the conference is recorded in the Journal  
34 of the Peninsula-Delaware Conference and in other appropriate records  
35 maintained by the conference.  
36  
37 3. The pension payment to which this rental/housing allowance applies shall  
38 be the pension payment resulting from all service of such retired and  
39 disabled ordained or licensed minister from all employment by the local  
40 church, Annual Conference or institution of The United Methodist Church or  
41 of any former denomination that is now a part of The United Methodist  
42 Church, or from any other employer who employed the minister to perform  
43 services related to the ministry and who elected to make contributions to  
44 the pension funds of The United Methodist Church for such retired minister's  
45 pension.  
46

47 **NOTE:** The rental/housing allowance which may be excluded from a minister's gross  
48 income is limited to the lesser of (1) the amount of the rental/housing allowance  
49 designated by the minister's employer or other appropriated body, (2) the amount actually  
50 expended by the minister to provide his or her housing, or (3) the legally-determined fair  
51 rental value of the parsonage or other housing provided. As specified in Rev. Rul. 71-290  
52 C.B. 92, "the only amount that will qualify for exclusion under section 107 (2) of the Code  
53 as a "rental allowance" is an amount equal to the fair rental value of the home, including  
54 furnishings and appurtenances such as a garage, plus the cost of utilities."  
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56 **We therefore ask that our community of the Peninsula-Delaware Annual**  
57 **Conference adopt this resolution effective January 1, 2024**

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59 **Person Responsible for Presenting Resolution: Rev Joshua Berry**