

**Conference Benefits  
Proposed Budget for 2022**

|  | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Actual</u> | <u>2021 Budget</u> | <u>2022 Budget</u> | <u>%<br/>Change</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Employee Expenses                      |                    |                    |                    |                    |                    |                     |
| Salary                                 | \$120,492          | \$119,000          | \$116,574          | \$123,000          | \$123,000          |                     |
| <b>Total Compensation</b>              | <b>\$120,492</b>   | <b>\$119,000</b>   | <b>\$116,574</b>   | <b>\$123,000</b>   | <b>\$123,000</b>   | <b>0.00%</b>        |
| Employer FICA, Medicare                | \$9,124            | \$9,500            | \$8,877            | \$9,800            | \$9,800            |                     |
| Lay Pension                            | \$7,229            | \$7,200            | \$6,994            | \$7,500            | \$7,500            |                     |
| Employer Health Insurance              | \$21,264           | \$22,500           | \$19,778           | \$23,000           | \$23,000           |                     |
| Life Insurance                         | \$1,154            | \$1,400            | \$1,187            | \$1,400            | \$1,400            |                     |
| Workers Compensation                   | \$424              | \$600              | \$399              | \$600              | \$600              |                     |
| <b>Total Benefits</b>                  | <b>\$39,196</b>    | <b>\$41,200</b>    | <b>\$37,235</b>    | <b>\$42,300</b>    | <b>\$42,300</b>    | <b>0.00%</b>        |
| <b>Total Employee Expenses</b>         | <b>\$159,688</b>   | <b>\$160,200</b>   | <b>\$153,809</b>   | <b>\$165,300</b>   | <b>\$165,300</b>   | <b>0.00%</b>        |
| Travel-Staff                           | \$4,976            | \$3,300            | \$473              | \$5,200            | \$5,200            |                     |
| Meals-Staff                            | \$67               | \$1,200            | \$0                | \$400              | \$400              |                     |
| <b>Total Travel and Meetings</b>       | <b>\$5,043</b>     | <b>\$4,500</b>     | <b>\$473</b>       | <b>\$5,600</b>     | <b>\$5,600</b>     | <b>0.00%</b>        |
| Dues and Subscriptions                 | \$225              | \$200              | \$0                | \$200              | \$200              |                     |
| Supplies-Office                        | \$667              | \$1,000            | \$452              | \$1,000            | \$1,000            |                     |
| Postage                                | \$1,415            | \$1,800            | \$1,065            | \$1,800            | \$1,800            |                     |
| Printing                               | \$1,152            | \$800              | \$789              | \$800              | \$800              |                     |
| <b>Total Administrative Expenses</b>   | <b>\$3,460</b>     | <b>\$3,800</b>     | <b>\$2,306</b>     | <b>\$3,800</b>     | <b>\$3,800</b>     | <b>0.00%</b>        |
| <b>Total Operations</b>                | <b>\$168,190</b>   | <b>\$168,500</b>   | <b>\$156,588</b>   | <b>\$174,700</b>   | <b>\$174,700</b>   | <b>0.00%</b>        |
| BOPHB Disability                       | \$0                | \$0                | \$16,003           | \$0                | \$0                |                     |
| Retiree Expenses                       | \$5,991            | \$10,000           | \$1,090            | \$10,000           | \$10,000           |                     |
| CRSP Supplement                        | \$5,388            | \$10,000           | \$10,057           | \$12,000           | \$12,000           |                     |
| CPP                                    | \$671,500          | \$710,000          | \$499,907          | \$700,000          | \$705,500          |                     |
| <b>Total Pension Expenses</b>          | <b>\$682,879</b>   | <b>\$730,000</b>   | <b>\$527,058</b>   | <b>\$722,000</b>   | <b>\$727,500</b>   | <b>0.76%</b>        |
| Expenses                               |                    |                    |                    |                    |                    |                     |
| Insurance-Medical Leave                | \$32,300           | \$55,000           | \$31,218           | \$52,000           | \$52,000           |                     |
| Insurance-Supplement                   | \$9,530            | \$25,000           | \$19,678           | \$22,800           | \$35,342           |                     |
| <b>Total Health Insurance Expenses</b> | <b>\$41,830</b>    | <b>\$80,000</b>    | <b>\$50,896</b>    | <b>\$74,800</b>    | <b>\$87,342</b>    | <b>16.77%</b>       |
| Actuarial Services Retiree Medical     | \$14,500           | \$16,000           | \$10,000           | \$16,000           | \$16,000           |                     |
| Insurance-Retiree Current Year         | \$304,181          | \$330,000          | \$325,773          | \$330,000          | \$340,000          |                     |
| Pcori Expense                          | \$434              | \$700              | \$462              | \$700              | \$700              |                     |
| Insurance-Retiree Med for New Entr     | \$215,000          | \$215,000          | \$184,190          | \$215,000          | \$215,000          |                     |
| <b>Total Retiree Health</b>            | <b>\$534,115</b>   | <b>\$561,700</b>   | <b>\$520,425</b>   | <b>\$561,700</b>   | <b>\$571,700</b>   | <b>1.78%</b>        |
| <b>Total Net Program and Events</b>    | <b>\$1,427,013</b> | <b>\$1,540,200</b> | <b>\$1,254,967</b> | <b>\$1,533,200</b> | <b>\$1,561,242</b> | <b>1.83%</b>        |

**LEGISLATIVE****ITEM #5**

**RESOLUTION TO DESIGNATE RENTAL HOUSING ALLOWANCES  
FOR RETIRED OR DISABLED CLERGYPERSONS OF THE NORTH  
TEXAS CONFERENCE**

**FROM:** Board of Pension and Health Benefits

**BACKGROUND:** To be in compliance with Internal Revenue Service Revenue Ruling 75-22, 1975-1,49, as it relates to clergy housing, the North Texas Conference (the “Conference”) adopts the following resolutions relating to rental/housing allowances for active, retired, or disabled clergypersons of the Conference:

**LEGISLATION: WHEREAS**, the religious denomination known as The United Methodist Church (the “Church”), of which the North Texas 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”); and

**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; and

**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 and are eligible to receive such deferred compensation:

**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 Wespeth during the year 2022 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 Wespeth and from a commercial annuity company that provides an annuity arising from benefits accrued under a Wespeth 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, 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 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 there under 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.