

# Central Texas Conference - The United Methodist Church

## Moving Policy, Procedure, Expense Reimbursement Form - 2014

Here is the information related to the move to your new appointment or into your retirement years. Please read through the packet carefully.

### Important Dates for Annual Conference Moves:

Effective Date for all new Annual Conference moves is July 1

Last Sunday - current church: Last Sunday in June.

MOVE DAY: Wednesday between the last Sunday in June and first Sunday in July.

First Sunday - new church: First Sunday in July.

### Eligibility

#### Eligible:

- Elders in Full Connection\*
- Associate Members\*
- Full-Time Local Pastors\*
- Provisional Members\*
- Commissioned Ministers preparing for ordination as Elders in Full Connection, Associate Members or Full-Time Local Pastors\*
- Retiring clergy in one of the first three relationships above are eligible to receive funds for one move into housing not already owned or supported by a local church after retirement, up to the maximum allowed. In circumstances in which the retiring pastor, in one of the first three relationships listed above, planning to retire moves prior to the retirement date, reimbursement for a move made within one year prior to the retirement date shall be made upon retirement, contingent upon the presentation of proper documentation.
- Voluntary Transition Program sponsored by GBOPHB.
- Disability Leave.
- The family of a clergy person in the first five relationships above who dies while under appointment shall be eligible to receive funds for the initial move into housing not already owned or supported by a local church, up to the maximum amount allowed.

\*Appointed to a local church in the Central Texas Annual Conference or for whom the Conference is pension responsible (such as District Superintendents, Conference Directors, Wesley Foundation Directors, etc.).

#### Ineligible:

- Deacons
- Part-Time Local Pastors
- Leave of Absence, of any kind. (Does not include Disability Leave.)
- Surrender of Credentials, either voluntarily or involuntarily.
- Moves that do not involve change of appointment.
- Those eligible clergy who change appointments, but who do not change houses, will not be eligible for any moving funds, with the exception of a maximum of \$500 for moving office supplies upon the presentation of proper documentation.

## Moving Allowance

Our Conference Moving Policy has two options: (a) Self-Move and (b) Commercial Move. The total expense of either choice will not exceed \$2,500 to the Conference. All documentation must be submitted to the Conference Treasurer within sixty **(60) days** of the effective date of the appointment.

- **Self-Move** – The Self-Move plan will normally consist of the pastor paying the initial bill and being reimbursed the actual expenses up to a maximum of \$2,500. Proper documentation of receipts for the cost of van rental, gasoline, boxes, tape and packaging material and \$2.00 per mile must be submitted to the Conference Treasurer before receiving reimbursement.
- **Commercial Move** – Whether you interview and hire your own commercial moving company, pay the bill and turn in receipts for reimbursement or use one of the commercial movers from the list we supply that will bill the Conference, makes no difference. Upon receiving the invoice from the moving company or receiving the receipts from you, the Conference will pay for the commercial move up to a maximum of \$2,500 of actual moving expense. The Commercial Move includes the cost of the movers and cost for boxes, tape and packaging material not to exceed the total of \$2,500.

*In either case any expense above the maximum of \$2,500 will be the responsibility of the pastor. In no case will the Conference pay more than the actual expenses incurred, up to a maximum of \$2,500 for a move.*

## Method of Payment

1. A list of movers that will bill the Annual Conference is below. All expenses that are within the Annual Conference Allowance will be billed directly to the Annual Conference by those moving companies. If a moving company is used that will not bill the Annual Conference directly or the clergy chooses a self-move, then the moving clergy/family is responsible for the bill and will be reimbursed by the Annual Conference for all documented expenses that are within the Annual Conference Allowance. Any documented expenses paid by the moving clergy/family are to be submitted to the Annual Conference Treasurer with a completed moving expense form within **sixty (60) days** of the appointment. The Conference Treasurer shall issue payment to the moving company or the entity that incurred the expense.

Central Texas Conference Clergy Moving Companies  
2014 Contracts

Company	% off Texas Moving Tariff	Rates for Contiguous County Moves	Other
<b>Allied Van Lines</b> 214-802-5207 1-800-678-3980 Mark McIntire markm@bergerallied.com	70% (+ appl. fuel surcharge - currently 13% but changes every month)	2 men/1 van \$75 per hour 3 men/1 van \$100 per hour 4 men/1 van \$125 per hour 5 men/1 van \$150 per hour  12,000 lbs. \$150/hr. \$1,350.00 16,000 lbs. \$175/hr. \$1,620.00	Free Used Boxes delivered plus paper and tape at no charge.
<b>Bekins Moving Solutions &amp; Storage</b> 817-308-9999 Kevin Crandall kcrandall@bekinsa1.com 972-304-0353 x3859 Michelle (Missy) Chambers mchambers@bekinsa1.com 505 Airline Dr Coppell, TX 75019	At least 65%	2 men/1 van \$85 per hour 3 men/1 van \$110 per hour 4 men/1 van \$135 per hour 5 men/1 van \$160 per hour	Free Used Boxes delivered plus paper and tape at no charge. Each additional man and/or truck is \$28.00.
<b>Buehler- May Flower Trans &amp; Stg.</b> Mike Edwards medwards@buehlercompanies.com 633 Mony St. Ft. Worth, TX 76102 817-624-8466/ 972-330-7217	62 % (+ appl. fuel surcharge)	2 men/1 van \$90 per hour 3 men/1 van \$120 per hour 4 men/1 van \$150 per hour 5 men/1van \$180 per hour	Free Used Boxes delivered plus paper and tape at no charge. Insurance is included as per the state tariff at 0.60 per pound per article.

**Exceptions**

1. Exceptions to any of the above may be approved or denied by the Central Texas Conference Treasurer in consultation with the previous and receiving District Superintendents.
2. Appeals of any decision by the Conference Treasurer may be directed to the Commission on Equitable Compensation and Clergy Benefits. The Commission on Equitable Compensation and Clergy Benefits shall have final authority to interpret the moving policy and make decisions.

## Moving Procedures

- 1) **Receiving DS** gives to the clergy the Moving Packet which includes moving companies that will bill the Annual Conference, and other pertinent moving information.
  
- 2) **The Pastor/Staff Parish Relations Committee of each charge which is receiving a new pastor** will appoint one of its members to serve as Moving Coordinator who will coordinate the move with the incoming pastor and work to facilitate the easiest and most pleasant move possible. At the introductory meeting between the Pastor/Staff Parish Relations Committee and the new pastor, the Moving Coordinator will be present in order to be introduced to the pastor.
  
- 3) **The Clergy.....if using a commercial mover**, should get estimates from at least two moving companies of his/her choice and chooses the one he/she wishes to use. The clergy contracts with the company of choice to move them and send the bill to the Annual Conference Treasurer. If the estimate is over \$2,500 the clergy will send a check to the Conference Treasurer for the amount over the \$2,500 limit with a copy of the original estimate and the completed reimbursement form. If the company is one that will not send a bill to the Conference for payment, he/she can work out payment with the Annual Conference by having the mover call the Conference Treasurer at 817-877-5222 or pay the moving company and submit the completed reimbursement form and documentation of expenses for reimbursement.
  
- 4) **The Clergy.....if choosing a self-move**, keeps all their receipts for the cost of van rental, gasoline, boxes, tape, packaging material and \$2.00 per mile and turns in the completed reimbursement form and required documentation to the office of the Central Texas Annual Conference Treasurer within sixty (60) days of the effective date of the appointment for reimbursement.

## MOVING EXPENSE REIMBURSEMENT FORM

Central Texas Conference  
 464 Bailey Avenue, Fort Worth, Texas 76107-2124  
 (817) 877-5222 (800) 460-8622 817-338-4541 fax

**Instructions:**

- ◆ The Conference will pay up to a maximum of \$2,500 of actual allowable moving expense.
- ◆ Complete Option **1, 2, or 3** and return within **60 days** of effective date of appointment.
- ◆ Keep a copy of the form and receipts for your records.
- ◆ Provide a summarized list of expenses and proper documentation of all moving expenses (truck/trailer rental agreements, rental truck gas receipts, boxes, tape, etc.)
- ◆ NON-REIMBURSABLE expenses include meals, lodging, round-trip or multiple-trip mileage, temporary storage, furniture/fixture repair/replacement, or any moving equipment such as dollies, ramps, trailer hitches, rope, tie-downs, locks, tape dispensers, or any other moving hardware that has lasting tangible value.
- ◆ Mail this form, all receipts, and summarized list of expenses to the Conference Treasurer.

*Please Print*

**Name** \_\_\_\_\_ **Date of Move** \_\_\_\_\_

**Address** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip** \_\_\_\_\_

**Telephone** (cell) \_\_\_\_\_ (hm) \_\_\_\_\_ (wk) \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Moving From** (Charge/City) \_\_\_\_\_

**Moving To** (Charge/City) \_\_\_\_\_

**Distance between old Residence and new Charge (lead-church):** \_\_\_\_\_  
*IRS regulations require the reimbursement of qualified moves under 50 miles be reported on forms W-2 or 1099.*

<b>OPTION 1. SELF MOVE:</b>	
A. All Reimbursable expenses (total from summarized list – see Instructions .....	\$ _____
B. Add: Miles <u>one way</u> between charges _____ X \$2.00/ mile .....	_____
C. Total Cost of Self Move (A. + B.) .....	\$ _____

<b>OPTION 2. COMMERCIAL MOVE BILLED DIRECTLY TO CONFERENCE:</b>	
<i>The Conference recommends getting two or three estimates if total is near or over \$2,500.</i>	
Moving Company Name: _____	
A. Moving Company Invoice/Statement Amount billed directly to Conference .....	\$ _____
B. Amount from Line A that is over \$2,500 reimbursement limit (Line A – 2,500.00).....	_____
C. Include a check payable to CTC for the amount on Line B when submitting this form.	
D. Other expense for supplies (boxes, tape, etc. – see instructions .....	\$ _____

<b>OPTION 3. COMMERCIAL MOVE PAID BY CLERGY:</b>	
A. Amount paid by Clergy directly to Commercial Moving Company .....	\$ _____
B. Other expenses for supplies (boxes, tape, etc. - see Instructions .....	_____
C. Total of Lines A + B .....	\$ _____

**Submitted by** \_\_\_\_\_ *Clergy's Signature* \_\_\_\_\_ *Date* \_\_\_\_\_

**Central Texas Conference  
The United Methodist Church  
Center for Mission Support**

**Dr. Randy Wild  
Executive Director**

January 1, 2014

TO: Moving Clergy  
Local Church Treasurers

FROM: Randy Wild

RE: Income Tax Treatment of Moving Expenses for United Methodist Clergy

Please see the attached memo from the Legal Department of the General Council on Finance and Administration of The United Methodist Church regarding the income tax treatment of moving expenses for United Methodist pastors. It provides information related to the tax consequences of the Conference Moving Program for our pastors.

Many conferences shift the burden of paying the moving company directly to the local church, which facilitates the reporting of non-qualified moves to the salary paying unit which issues the W-2. Although the local church is the salary paying unit which issues the annual Form W-2, the policy in the Central Texas Annual Conference is that the moving expense payments are issued from the Conference office rather than the local church. Therefore, this is to inform you that the Annual Conference will issue a 1099 MISC rather than a W-2. The 1099 MISC will include the total paid on behalf of pastors for whom the move is not "qualified." If the move is is "qualified," no 1099 MISC will be issued.

A move is not qualified if the new church is less than 50 miles farther from the former residence than the previous church. In addition, a retiring pastor's move is not qualified because the pastor is not moving to a new job. See the GCFA memo for a discussion of "qualified" and "non-qualified" situations.

To: Annual Conference Treasurers  
Interested Parties

From: GCFA Legal Department

Re: Income Tax Treatment of Moving Expenses for United Methodist Clergy  
At The Local Church

Date: September 2001

## REQUIRED CONDITIONS FOR EXCLUDING EXPENSES

Local churches, annual conference and other entities that pay directly or reimburse <sup>1</sup> “qualified” moving expenses to clergy may treat these payments **as exclusions from the income** of the recipient. In these cases only, the payer will **not** be required to report taxable income. In all other cases of payments for or reimbursement of moving expenses, such payments will be considered taxable income under Section 82 of the Internal Revenue Code, which requires that moving expense reimbursements be included in gross income for reporting purposes.

## WHAT ITEMS ARE ‘QUALIFIED’

“Qualified” or deductible moving expenses include only (1) the reasonable expenses of moving household goods and personal effects from a former residence to a new residence, provided that the new place of work is at least 50 miles farther from the former residence than the previous job site, (2) the cost of storage and insurance for household goods and personal effects within any consecutive 30-day period after the day things are moved from the former residence and before delivery to the new residence, and (3) the reasonable expenses of travel (including lodging) from a former residence to a new place of residence. Expenses of only one trip (per person) may be deducted but all members of the household need not travel together. The cost of meals, pre-move house hunting expenses, temporary living expenses, are **never** qualified expenses and as such are considered taxable income if reimbursed.

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<sup>1</sup> Reimbursements must be pursuant to an accountable reimbursement policy. To be an accountable policy or plan, expenses allowed must be the type for which deduction is allowed, had the taxpayer paid the expense personally. Such expenses must be documented and accounted for within a reasonable time. Prepayment of excess reimbursement must be returned within 120 days of the date incurred or paid.



## SUMMARY OF REQUIREMENTS

In addition to those items stated above, the required conditions for the moving expenses adjustment are:

1. The move must be made to a new principal place of work.
2. The new job site must be at least 50 miles farther from the former home than the previous job site.
3. The moving expenses incurred must be within a “reasonable time” of the start of a new job, generally construed to be no more than one year later (but sometimes expandable if circumstances indicate a longer period would be reasonable).
4. The work at the new location must continue for a certain period. The general rule is that the individual must work full time for a least 39 weeks during the first 12 months after the move to the new location.

There may be circumstances under which this time period test is suspended such as death, disability or involuntary transfer from employment at a new location. Additionally, if the individual is married and files a joint return, either spouse may satisfy this time test, but the couple cannot combine their weeks of work.

5. Qualified clergy moving expenses paid **directly** to the moving company by a salary paying unit (or employer) will not be reported. Qualified moving expense reimbursements paid directly to an employee pursuant to an accountable plan are not reported as income, but are reported as an informational item in box 12 of Form W-2 and are identified under Code “P.” Other moving expense payments or reimbursements (non-qualified expenses) are reported as income in Box 1.
6. Assuming the allowable moving expenses are reimbursed by the employer pursuant to an accountable reimbursement arrangement, the employer reimburses **only** those expenses that are qualified and that are properly substantiated.