

MOVING EXPENSES / POLICY & PROCEDURES

MOVING FUND POLICY, PROCEDURE, REIMBURSEMENT FORM – JULY 2023 - 2024

Information related to the move to your new appointment or into your retirement years. **Please read through the entire 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.
- Medical or 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.)

Ineligible:

- Part-Time Local Pastors
- Leave of Absence, of any kind. (Does not include Medical/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 \$2,900, per household, 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 clergy paying the initial bill and being reimbursed the actual expenses up to a maximum of \$2,900 per household. 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 the commercial moving company bills the Conference directly or you pay the bill and turn in receipts for reimbursement 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 \$2,900, per household, of actual moving expense. The commercial move includes the cost of the movers and the cost for boxes, tape and packaging material not to exceed the total of \$2,900.

In either case any expense above the maximum of \$2,900, per household, 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 \$2,900, per household, for a move.

Moving Reimbursement Taxable Income

The Tax Cuts and Jobs Act suspended the application of US Tax Code Sections 217 and 132(g) from January 1, 2018, through December 31, 2025. The end result of this suspension is that (1) moving expenses incurred during that time period will not be a deductible expense (except for certain members of the armed forces) and (2) any reimbursement by, or payment of, these expenses by an employer during the same time period will need to be reported as taxable income to the employee. All (near and far, large and small) moving expenses reimbursed to clergy, or paid on behalf of clergy, will now be taxable income and the amount reported as wages on the W-2 or 1099 forms.

Moving Company Selection and Contracting

Our Conference Moving Policy allows flexibility in contracting with any moving company and no longer provides a list of movers. Clergy can select a local company or a national company to provide the moving services. We recommend the following in approach and contracting with a moving company:

- Plan the move services and scope (packing, furniture, unique items, fragile items, date of move.)
- Identify and research the move company (customer reviews, experience, years in service, bonding, move transportation method and capability.)
- Obtain move bids, if possible, from at least two move companies.
- Secure a written and signed move bid from moving company and confirmed date for the move.
- Ensure the move company will provide an invoice for move completion and payment.
- Do not provide any move deposit or monies up front prior to the move.
- Inquire if the move company can bill the Conference (not to exceed the move maximum of \$2,900 per household.)

The Conference remains a resource to assist in contracting with a move company, feel free to contact the Conference Service Center should you have any questions or concerns in securing a moving company.

Method of Payment

If a moving company is used that will not bill the 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 Conference for all eligible, documented expenses that are within the Conference allowance. Any documented expenses paid by the moving clergy/family are to be submitted to the 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.

Exceptions

1. Exceptions to any of the above may be approved or denied by the 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 the Moving Packet to the clergy, which includes 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 so to be introduced to the pastor.
- 3. If using a commercial mover**, the clergy should get estimates from at least two moving companies of his/her choice and choose the one he/she wishes to use. The clergy contracts with the company of choice to move them and sends the bill to the Conference Treasurer. If the moving company will direct bill the conference, and the estimate is over \$2,900, the clergy will send a check to the Conference Treasurer for the amount over the \$2,900 limit with a copy of the final moving company invoice 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. If choosing a self-move**, the clergy 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 Conference Treasurer within **sixty (60) days** of the effective date of the appointment for reimbursement.
- 5. Commercial Moves Billed Directly to the Conference Service Center:** The Moving Notification and Expense Reimbursement Form must be completed and returned to the Conference Treasurer **before** the moving company invoices the Conference Service Center.
- 6. Non-reimbursable moving expenses** include the following: tips, meals, lodging, round-trip or multiple-trip mileage, temporary storage, furniture/fixture repair/replacement, or any moving equipment such as dollies, ramps, trailer hitches, chains, ropes, tie-downs, locks, tape dispensers, or any other moving hardware that have lasting tangible value.

MOVING NOTIFICATION AND EXPENSE REIMBURSEMENT FORM

Central Texas Conference
P.O. Box 50517, Fort Worth, TX 76105
(817) 877-5222
scotyarbrough@ctcumc.org

EQ1/2024

Instructions:

- The Conference will pay up to a maximum of \$2,900, **per household**, of actual allowable moving expense.
- Complete Option **1, 2, or 3** and return within **sixty (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 (moving co. invoices, truck/trailer rental agreements, rental truck gas receipts, boxes, tape, packing paper, etc.)
- NON-REIMBURSABLE expenses are tips, 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 have lasting tangible value.
- Mail or email this form, all receipts, and form below to Conference Finance or scotyarbrough@ctcumc.org.
- **Direct payments or reimbursements of moving expenses by CTC or local church are taxable income to the recipient.**

(Please Print)

Name _____ Date of Move _____

Address _____

City _____ State _____ Zip _____

Telephone (cell) _____ (home) _____ (work) _____

Email Address: _____

Moving From (Charge/City) _____

Moving To (Charge/City) _____

Distance between old Residence and new Charge (lead-church): _____

OPTION 1. SELF MOVE:

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

OPTION 2. COMMERCIAL MOVE BILLED DIRECTLY TO CONFERENCE:

The Conference recommends getting two or three estimates if total is near or over \$2,900.

Moving Company Name: _____

- A. Moving Company Invoice/Statement Amount billed directly to Conference \$ _____
- B. Amount from Line A over \$2,900 reimbursement limit (Line A – \$2,900.00)\$ _____
- 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 \$ _____

OPTION 3. COMMERCIAL MOVE PAID BY CLERGY:

- 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 Signature _____ Date _____