

MOVING EXPENSES

FLORIDA ANNUAL CONFERENCE GUIDELINE & FINANCIAL IMPLICATIONS

A charge, district, Conference agency, or Conference-responsible extension ministry receiving newly appointed clergy shall be responsible for all moving expenses under the following provisions effective 2018:

1. Moving expenses as of 2018 are now taxable income to both clergy and laity. Whether the church pays a moving company directly or reimburses the clergy for the moving expense, it is taxable income.
2. If the church pays a moving company directly, that amount is considered "imputed" income for the clergy's payroll and they are taxed on that amount.
3. Since moving expenses are now considered taxable income, it is included as part of the pension eligible earnings and the church will be billed during the year. Only General Conference can determine if the moving expenses will be excluded from the pension calculation.
4. All churches/charges should build a moving expense fund by annual appropriations for moving expenses regardless of which year the move may be expected to occur. Note that a move could cost as much as \$12,000.
5. The church/charge and the newly appointed pastor will discuss and agree on moving expenses prior to moving. This would be best handled at the time the pastor comes to visit his/her new appointment and meets with the Staff Parish Relations Committee.
6. All moving of clergy will be done in a professional and responsible manner.
7. A maximum weight limit of 18,000 lbs. Charges for moving goods over 18,000 lbs. shall be the responsibility of the clergy.
8. An additional 1,000 lbs. shall be allowed to clergy couples for book expense where both clergy are appointed to local churches of the Florida Annual Conference and both churches will share in the moving expense.
9. An allowance for cartons and packing of up to \$1,500. The charge/church may pay a higher amount, if it chooses. Keep in mind that movers typically will not insure items that they do not pack.
10. Clergy, including seminarians, entering the Florida Conference from outside the Conference shall be entitled to the moving expenses listed above with the limitation that mileage-based moving expenses shall be based on the distance from the appropriate boundary of the Conference to the place of appointment.
11. Insurance (replacement value equivalency) shall be provided by the receiving church/charge for personal injury or damage to clergy family property during the move. The matter of additional insurance on furnishings, above that provided by the hauler, shall be the responsibility of the person moving.
12. The Preachers Relief Board will assist retiring clergy who are making minimum salary at the time of their retirement.

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Moving Expense Reimbursement Documentation for Pension Contribution

Please complete and sign this form and forward to your district office. Pension contributions for moving expenses should be submitted in the same calendar month in which the expense occurred. A delay in submission of this form will result in delayed pension contributions. The church named below will be billed for the pension contribution at 15% of the amount of the moving expense listed below.

Moving Clergy Name

Moving Expense Reimbursement

Moving Date

Church Name

Church GCFA Number

Moving Clergy Signature

Church Finance Signature

District Office