

**VI. RESOLUTIONS ADOPTED BY THE FIFTY-THIRD SESSION OF  
THE WEST VIRGINIA CONFERENCE**

Resolution Number One

**Resolution Relating to Rental/Housing Allowances for Retired  
or Disabled Clergypersons of the West Virginia Annual Conference**

The West Virginia Annual Conference (the “Conference”) adopts the following resolutions relating to rental/housing allowances for active, retired, or disabled clergypersons of the Conference:

**WHEREAS**, the religious denomination known as The United Methodist Church (the “Church”), of which this 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”);

**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;

**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:**

1. 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 Wespath, previously the General Board of Pension and Health Benefits, during the year 2023 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

2. 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 the Wespath and from a commercial annuity company that provides an annuity arising from benefits accrued under a Wespath 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 Clergy person's pension or disability as part of his or her gross compensation.

NOTE: The rental/housing allowance that may be excluded from a Clergy person's gross income in any year for federal income tax purposes is limited under Internal Revenue Code section 107(2) and regulations thereunder to the least of: (1) the amount of the rental/housing allowance designated by the Clergy person'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 Clergy person 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.

## **Resolution Number Two** **District Re-Alignment**

Rationale:

*In separate meetings of the Cabinet of the West Virginia Annual Conference (the "Conference") and the Council on Finance and Administration (the "CFA), the following resolution was approved for submission to the session ("Session") of the West Virginia Annual Conference of The United Methodist Church all as authorized by and in full compliance with The Book of Discipline of The United Methodist Church, 2016, (the "Discipline") the Standing Rules of the Conference (the "Standing Rules").*

**WHEREAS**, the West Virginia Annual Conference church population has shifted since the last time that Conference redistricted on June 14, 1996 resulting in some District Superintendents to have supervision and responsibility for 50 to 60 churches and other Superintendents for over 150 churches; and

**WHEREAS**, the number of pastors in the West Virginia Conference has been reduced over the last several years and it is the best stewardship of our resources to have as many of our pastors serving in the local congregations they have been trained to serve; and

**WHEREAS**, the Council on Finance and Administration recommended that all Annual Conference units receiving funding examine their budgets to explore where conference ministries might have greater collaboration and share expenses; and

**WHEREAS**, the Council on Finance and Administration supports reducing administrative expenses while maintaining ministry funding and support; and

**WHEREAS**, in attempting to be the best stewards of the human resources, ministry resources, and financial resources necessitate the reordering of priorities and the redesign of the way we do ministry; and

**WHEREAS**, the Bishop and Cabinet of the West Virginia Annual Conference are committed to, and have already been moving toward, providing leadership in reassessing, redesigning, and restructuring ministry within the Conference working to establish supervisory areas that will become the new Districts; and

**WHEREAS**, the Discipline authorizes the Session to approve the number of districts within the Conference and the Bishop and Cabinet to establish the boundaries of and churches within those districts; and