

Clergy Relocation Committee Guidelines and Moving Policy

Effective for moves related to appointments starting on and after January 1, 2004, the Texas Annual Conference (TAC) has implemented a Moving Policy. This Moving Policy applies to appointments in the TAC where the clergy person will have the Conference Status of FE, PE, AM, PM or FL (unless the clergy is also attending seminary); it also applies when a member of the clergy retires, dies or is appointed to Incapacity Leave. Clergy appointed to an Extension Ministry under the provisions of ¶ 344.1.a.1 are eligible. Failure to comply with the provisions of this Moving Policy will result in forfeiture of this benefit.

A. General Procedure

1. Once an appointment is made, the Center for Clergy Excellence will complete and sign Part 1 of the Clergy Relocation Form (CRF) and then send it to the clergy via E-mail. This E-mail also includes the Moving Policy and the Moving Companies Contact Information Sheet, together with important information about moving and clergy benefits. Copies of this email are sent to the Relocation Coordinator, DS, and DAAs of the Districts involved.
2. The Moving Policy and Contact Information Sheet are available on-line at <http://www.txcumc.org/relocationinformation>.
3. The clergy chooses a moving company from the preferred list and sets up an appointment with the moving company for an estimate. This should be done within 7 days of receiving the e-mail from the Clergy Excellence office. If desired, the clergy can obtain two or more estimates and chose the one that seems best.
4. The clergy completes and signs Part 2 of the Clergy Relocation Form (CRF) and sends it with the selected moving company estimate to the Relocation Coordinator, currently Rev. Brenda Porter, whose contact information is on the Move Packet E-mail and on the Contact Information sheet, available online. **E-mail is the preferred method for transmittal of the Clergy Relocation Form and moving company estimate to Rev. Porter.**
5. Rev. Porter reviews the form and moving company estimate for compliance with the policy, and then completes Part 3 of the Clergy Relocation Form.
6. Rev. Porter sends an approval letter (with copies of the Relocation Form and quote) to the moving company to authorize the move.
7. Copies of the approval letter and attachments are also sent to the clergy and receiving D.S., while originals are kept on file by Rev. Porter.
8. In the event clergy do not live in a parsonage, clergy must complete their move no later than 120 days after the date of their appointment.

B. Approved Amounts for Moving Expenses

1. The Moving Company will offer at least a sixty percent discount off the Texas tariff. Companies know their estimates have to be accurate and most will give a “guaranteed not to exceed” quote.
2. Insurance for catastrophic loss is provided by the moving company, but additional insurance is the responsibility of the individual clergy. Insurance for individually broken items is covered by some companies, but not others; self-packed items may also not be covered. In any case the coverage is minimal and **clergy are strongly encouraged to purchase additional insurance.**
3. The current weight limit (effective January 1, 2008) is 16,000 pounds. Amounts in excess of this will be billed separately to the clergy. The moving companies will provide assistance to help clergy to stay within this limit.

4. The Conference will pay for one piano to be moved (about \$40–50) and for an extra pick-up and delivery to the church office at each end.
5. The Conference will pay up to a total of \$550 for special packing (mattresses, mirrors, etc.) by the moving company and also for moving supplies. The charge for special packing is usually included in the quote from the moving company and paid to them. If the moving company provides boxes and moving supplies, the cost will be also included in their quote. For items purchased by the clergy, reimbursement to the clergy for these supplies can be obtained by submitting the **original invoices** to Rev. Porter at the address on the Contact Information sheet. Please include your mailing address with the invoices. Please note that any packing materials billed by the moving company and shown in the estimate they submit are included in the \$550 total.
6. After each move, the moving company will bill the TAC directly for the portion of the move that has been approved. **Any additional amounts are the responsibility of the clergy and should be paid at the time of the move.**

C. Special Situations

1. In the event of a move originating from outside (or moving to outside) the Texas Annual Conference, the TAC will only pay for the cost incurred inside the Conference boundary.
2. When a pastor is moving to an appointment as Student Pastor inside the Texas Annual Conference, expenses will be reimbursed up to a maximum of \$500. In this case, the clergy will submit a Clergy Relocation Form and receipts for reimbursement after the move.
3. When a clergy couple is moving to new appointments, the weight allowance will be increased by 1,500 pounds to allow for additional books; extra stops will be allowed to make pick-up and delivery at each church.
4. Deacon moves are not currently covered by this policy, but the local church is encouraged to assist deacons with expenses incurred during a move to a new appointment.
5. The Conference reserves the right to make a decision (based on the intent of the policy) if a particular issue is not specifically covered by the Policy.
6. Seminary students moving to the TAC for an appointment may be reimbursed the full amount of eligible expenses incurred for a self-move. Policies under Section E are applicable.
7. Seminary students moving to the TAC may be reimbursed for Storage fees needed for the time between graduation and the start of an appointment. Handled on a case-by-case basis.

D. Relocation Costs Over the Approved Amount

1. **Clergy will be obligated to pay for amounts not covered by the Moving Policy** and this is a matter between the clergy and the moving company.
2. Before the move, clergy should know the amount of weight overage and amount of money owed the moving company, as well as any items not covered by the policy.

E. Self-Move

1. Clergy may elect to move themselves, but will have to pay up front for all of the costs of the move. In addition, Rev. Porter must be consulted before your move in order to verify that the expenses are within the Conference guidelines.
2. TAC will reimburse the clergy for reasonable expenses for a self-move. These are truck rental, moving/packing supplies subject to TAC moving policy limits, and gas used for the rental truck (or mileage at the IRS rate for moving – 19.0¢ per mile for 2016). The TAC reserves the right to determine which expenses are “reasonable”.

3. **Original receipts** must be mailed to Rev. Porter at the address on the Contact Information Sheet together with the Clergy Relocation Form.

F. Using a Company Not on Preferred List

1. If a clergy decides to use a mover who is not on the preferred list, the clergy must also get a quote from a mover on the list and submit BOTH quotes, together with a Clergy Relocation Form.
2. If the selected moving company is not on the preferred list, the clergy may have to pay for the move initially; then be reimbursed (utilizing guidelines and discount for all moves).
3. If this moving company is willing to bill the Conference, CRC will authorize payment as long as it is within the policy guidelines and the minimum 60% discount is offered by the moving company

G. Moving Dates

1. There will need to be some flexibility of moving dates with a range of 2 or 3 days.
2. Clergy will need to check with the clergy at the new appointment to see when the parsonage is available. This should be done early in the move process, to allow for coordination of the moves.
3. In most cases, loading will occur one day and unloading the next day.
4. **Clergy families will need to make sure their belongings are boxed and ready to be loaded when moving company arrives.** If clergy families are not packed and ready when the moving company arrives to pick up the load, the moving company will notify TAC of any extra charges and the clergy will be responsible for paying those.

H. Evaluation Form

1. Each clergy will be asked to complete an evaluation form and identify any issues.
2. Any suggestions for improvement will be considered in order to help our Conference make moves as smooth as possible and also keep expenses down.

I. Tax Implications

1. One of the criteria for a Conference-paid move to be a non-reported benefit is the distance test as detailed in IRS Publication 521. *“A move will meet the distance test if your new main job location is at least 50 miles farther from your former home than your old job location was from your former home. For example, if your old main job location was 3 miles from your former home, your new job location must be at least 53 miles from that former home.”*
2. If the move fails the distance test, or if the clergy is moving into a retired status, the moving costs will count as income to the clergy. In this case the Conference will issue a 1099 at the end of the calendar year.
3. For further information see IRS Publication 521 or consult your income tax professional.