

Clergy Relocation Committee Guidelines and Moving Policy

The Texas Annual Conference (TAC) has approved this moving policy, effective for moves related to appointments starting on and after July 1, 2023. **The TAC will reimburse up to \$4,000 for a clergy move.**

This Moving Policy applies to appointments in the TAC where the clergy person will have the Conference Status of FE, PE, AM, 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 Leadership Formation 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, with important information about moving and clergy benefits. Copies of this email are sent to the District Superintendent (DS) and District Administrative Assistants (DAA(s)) of the districts involved.
2. Clergy are responsible for packing their own belongings. The Conference will pay up to a total of \$550 (included in the \$4,000 maximum) moving reimbursement 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 the Center for Leadership Formation 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. Electronic detailed receipts are permitted but must be legible.
3. Clergy are responsible to submit a W-9 on agreement to their moving terms.

B. Using A Moving Company Billing the Annual Conference

1. The clergy chooses a moving company 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 Center for Leadership Formation office. We recommend that the clergy obtain two or more estimates and chose the one that seems best.
2. When the moving company has agreed to bill the annual conference directly, then the clergy completes and signs Part 2 of the Clergy Relocation Form (CRF) and sends it with the selected moving company estimate to the Center for Leadership Formation office.
3. Following the move, the clergy submits all documentation and receipts to the Center for Leadership Formation office for reimbursement.
4. The Center for Leadership Formation sends an approval letter (with copies of the Relocation Form and quote) to the moving company to authorize the move.
5. A copy of the approval letter and attachments is also sent to the clergy.

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.
7. 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. Exceptions must be approved by Cabinet.

C. Self-Move

1. Clergy may elect to move themselves and will have to pay up front for all of the costs of the move. Reimbursement up to \$4,000 will be provided upon receiving the receipts.
2. TAC will reimburse the clergy for reasonable expenses for a self-move. These include truck rental, moving/packing supplies, and gas used for the rental truck (or mileage at the current IRS rate for moving). The TAC reserves the right to determine which expenses are “reasonable”.
3. Original receipts must be sent to the Center for Leadership Formation at the address on the Contact Information Sheet together with the Clergy Relocation Form. Electronic receipts are permitted but must be legible.

D. 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 a new appointment, an additional \$500 may be approved to allow for additional books and additional stops.
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. This is handled on a case-by-case basis.

E. 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.

F. 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.

G. Tax Implications

1. Under the 2018 changes to the Income Tax Code, all moving expenses paid or reimbursed by either the Texas Annual Conference or your church will now be treated as taxable income to you. You will receive the appropriate documentation at year-end and should be prepared to withhold extra taxes to cover your liability.
2. For further information see IRS Publication 521 or consult your income tax professional.