



March 27, 2018

Dear Pastors & Treasurers,

Grace and peace to you in the name of Our Lord and Savior.

All of you may have heard the news about the elimination of the deductibility of moving expenses from a clergy person's income tax by the Tax Cuts and Jobs Act (the "Act").

The Act requires that clergy moving expenses paid by the local church, charge, District or Conference shall be included in the income of the clergy person. The Act also eliminates the deduction of these moving expenses. As a result, the cost of all reimbursed moving expenses are taxable to the clergy person.

The enclosed Statement from the General Council on Finance and Administration describes the Act more fully. It also defines the reporting mechanisms required.

Pastors should insure that Treasurers have received this information, as many do not have mailing addresses in our records.

Blessings

A handwritten signature in black ink that reads "Larry Bridge". The signature is written in a cursive, flowing style.

Larry Bridge, Conference Treasurer