

December 22, 2025

2025 Housing Allowance
For U.S. Income Tax Filing Only

Dear Retired Missionary Clergy under the Collins Pension Plan:

Whereas the religious denomination known as The United Methodist Church has had functions through Ministers of the Gospel who are duly ordained or licensed ministers, and

Whereas, the practice of The United Methodist Church is to provide a parsonage or a rental allowance as part of the gross compensation for each of its active ordained or licensed ministers, and

Whereas, pensions paid to retired ordained or licensed ministers of The United Methodist Church are considered as deferred compensation and are paid to said retired ordained or licensed ministers in consideration of previous, active service, and

Whereas the General Board of Global Ministries is the appropriate organization to designate a housing/rental allowance for retired or licensed ministers who have served as missionaries through the General Board of Global Ministries, Now, therefore, be it resolved:

Each retired ordained or licensed minister of The United Methodist Church who is or was a missionary of The United Methodist Church serving with the General Board of Global Ministries may designate a portion of up to 100% of the pension payments received from the Collins Pension Plan during the year 2025 as a rental/housing allowance.

The rental/housing allowance which may be excluded from a minister's gross income is limited to the lesser of (1) the amount of the rental/housing allowance designated by the minister's employer or other appropriate body, (2) the amount actually expended by the minister to provide his or her housing, or (3) the legally determined fair rental value of the parsonage or other housing provided as specified in the IRS Rev Rule 71-280, 1971 C.B. 92, "the only amount that will qualify for exclusion under Section 107 of the Code as a 'rental allowance' is an amount equal to the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of all utilities."

Thank you,



Roland Fernandes
General Secretary