

22. RESOLUTIONS

Immigration

*“And when a stranger sojourns with you in your land, do not oppress him/her. Let the stranger ... be to you as the native-born, and you shall love him/her as yourself.”
Lev. 19:33, 34*

“What does the Lord require of you: to do justice, love kindness, and walk humbly with your God.” Micah 6:6-8

WHERE AS, we recognize that the reality of today's migration is mainly a consequence of economic powers in place between nations that create more inequalities abroad and in our own land and force individuals to look for ways to survive. And,

WHERE AS, the present system has created great suffering with heartbreaking consequences; many people have died tragically trying to cross the border, children and families have been separated due to deportation, and several Hispanic/Latino congregations have been decimated. And,

WHERE AS, we rejoice that the political climate in our nation has changed, opening the space for a just and humane reform of the immigration laws of our country. And,

WHERE AS, as persons of faith we recognize this moment as a call to do the moral and right actions that will recognize the human and civil rights of our immigrant brothers and sisters, allowing them to come out of the shadows into a life of peace and hope. And,

WHERE AS, this is a call to radical hospitality based on the recognition of essential relatedness acknowledging that faithfulness of the church is measured by how we treat and advocate for the most vulnerable in our societies. And,

WHERE AS, while we are encouraged by the many voices calling for comprehensive immigration reform we remain concerned that there are proposals that do not include all the actions needed to create a just and humane reform of our immigration laws.

THEREFORE, we call on every United Methodist in the Nebraska Annual Conference to openly and forcefully advocate before the US Congress for changes that will reunify families; protect separated children, provide a path for citizenship, protect the rights of all workers including the undocumented, and recognize the gifts and the contributions that immigrants are making to our nation.

FURTHERMORE, be it resolved that the Nebraska Annual Conference join the Interagency Task Force on Immigration of The United Methodist Church, and M.A.R.C.H.A. (Methodists Associated Representing the Cause of Hispanic Americans) who are calling all United Methodists in our nation to join in prayer and

Resolutions

in acts of advocacy until a just and humane reform of our system of immigration is achieved that includes the following principles:

- 1) Stop all deportations, keeping families together, while Congress acts on a comprehensive reform.
- 2) Ask state governments to care for and protect children who have been separated from their parents by immigration raids and deportations until they are once again reunited with their parents.
- 3) Request Congress to adopt the DREAM Act (Development, Relief, and Education for Alien Minors) in its entirety.
- 4) Solicit that all DACA (Deferred Action for Childhood Arrivals) be included in the Affordable Health Care Act.
- 5) Persuade the Federal Government to continue to challenge the legality of the State anti-immigration laws.
- 6) Advocate that any immigration reform includes a path to full citizenship.
- 7) Denounce any incident of racial profiling that takes place anywhere in our nation.
- 8) Protect all workers from exploitation and unfair competition.

Rental/Housing Allowances for Retired, Disabled, or Former Clergypersons of the Nebraska Conference

The Nebraska Annual Conference (the "Conference") adopts the following resolutions relating to rental/housing allowances for active, retired, terminated, 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, terminated, and disabled Clergypersons are considered to be deferred compensation and are paid to active, retired, terminated, and disabled Clergypersons in consideration of previous active service; and

WHEREAS, the Internal Revenue Service has recognized the Conference (or its predecessors) as an 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:

THAT an amount equal to 100% of the pension, severance, 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 the General Board of Pension and Health Benefits ("GBOPHB"), during the period January 1, 2013 through December 31, 2013, by each active, retired, terminated, 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

THAT the pension, severance, or disability payments to which this rental/housing allowance designation applies will be any pension, severance, or disability payments from plans, annuities, or funds authorized under the *Discipline*, including such payments from the GBOPHB and from a commercial annuity company that provides an annuity arising from benefits accrued under a GBOPHB 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, a terminated, 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 an active, a retired, a terminated, or a disabled Clergyperson's pension, severance, or disability plan benefit as part of his or her gross compensation.

NOTE: The rental/housing allowance that may be excluded from a Clergyperson's gross income in any year for federal (and, in most cases, state) income tax purposes is limited under Internal Revenue Code section 107(2), and regulations thereunder, to the least of: (a) the amount of the rental/housing allowance designated by the Clergyperson's employer or other appropriate body of the Church (such as this Conference in the foregoing resolutions) for such year; (b) the amount actually expended by the Clergyperson to rent or provide a home in such year; or (c) the fair rental value of the home, including furnishings and appurtenances (such as a garage), plus the cost of utilities in such year. Each clergyperson or former clergyperson is urged to consult with his or her own tax advisor to determine what deferred compensation is eligible to be claimed as a housing allowance exclusion.