



The Pension Boards
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TO: Non-Clergy Recipients of Short- and Long-Term Disability Payments from the UCC Life Insurance and Disability Income (LIDI) Benefit Plan

FROM: The Pension Boards-United Church of Christ Member Services

RE: Reporting Payments on Your 2019 Tax Return

Grace to you and peace in this New Year.

This letter contains information on how your disability payments are taxed by the federal government. If you received long-term disability benefits, you will receive your Form W-2 directly from Metropolitan Life Insurance Company. If you received short-term benefits, your W-2 is enclosed with this letter.

Federal income tax on your disability payments from the UCC Life Insurance and Disability Income (LIDI) Benefit Plan

Generally, disability payments received by an individual under a non-contributory plan are fully includable in gross income for federal tax purposes.

We report to the Internal Revenue Service (IRS) the total taxable disability payments you received during 2019 from the UCC Life Insurance and Disability Income (LIDI) Benefit Plan ("Plan"). We have assumed that you did not contribute to the cost of the Plan and, therefore, the total amount of the benefits you received during 2019 is shown in **Box 1** as includable wages.

Please notify the Pension Boards if you did contribute toward the cost of your Plan coverage. Contact information may be found below.

Changes in the tax laws

The Pension Boards does not provide any legal, accounting, or tax advice to its members regarding the taxability of any transactions associated with your retirement funds or preparation of your tax returns. This material is purely for informational purposes and members should consult their legal, accounting, or tax professional prior to making any decisions concerning their retirement decisions that could result in a taxable event or engaging in any transactions concerning their retirement funds, or in the preparation of your tax returns.

Detailed information on income tax issues may be obtained from your tax advisor, accountant or attorney, or from IRS publications and forms, which may be ordered by calling toll-free **1.800.829.3676**, or downloaded online at **www.irs.gov**.

Contact Information

If you have questions, please contact the Pension Boards Member Services Department toll-free at **1.800.642.6543**, or by e-mail at **info@pbucc.org**.