



The Pension Boards

United Church of Christ, Inc.

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DATE: January 2024

TO: Non-Clergy Recipients of Short- and Long-Term Disability Payments from
The United Church of Christ Life Insurance and Disability Income
Benefits Plan (LIDI Plan)

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

RE: Reporting Payments on Your 2023 Tax Return

Grace to you and peace in this New Year.

This letter contains information on how your disability payments from **The United Church of Christ Life Insurance and Disability Income Benefits Plan (LIDI Plan)** are taxed by the federal government.

If you received short-term or long-term disability benefits in 2023, you will receive your **Form W-2** directly from **Metropolitan Life Insurance Company**.

**Federal income tax on
your disability
payments from the
LIDI 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 2023 from the LIDI Plan. We have assumed that you did not contribute to the cost of the premiums for the LIDI Plan. Therefore, the total amount of the benefits you received during 2023 is reported in **Box 1** as includable wages.

Please notify the Pension Boards if you contributed to the premiums' cost for the LIDI Plan. Contact information may be found below.

**The Pension Boards
does not provide tax
advice**

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

Detailed information on income tax issues may be obtained from your attorney, accountant, tax advisor, 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**.