



**The Pension Boards**  
United Church of Christ, Inc.

475 Riverside Drive  
Room 1020  
New York, NY 10115-0059

p 800.642.6543  
f 212.729.2701

www.pbucc.org  
info@pbucc.org

**DATE:** January 2023

**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 2022 Tax Return

Grace to you and peace in this New Year.

This letter contains information on how your disability payments from the LIDI Plan 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  
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 2022 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 2022 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**.