



**The Pension Boards**  
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**DATE:** January 2025

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

**FROM:** Member Services, The Pension Boards – United Church of Christ, Inc. (Pension Boards)

**RE:** Reporting Payments on Your 2024 Tax Return

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Grace to you and peace in this New Year.

This letter provides information about the reporting for federal income tax purposes of short-term or long-term disability benefits you received in 2024 (**Disability Benefits**) from The United Church of Christ Life Insurance and Disability Income Benefit Plan (**LIDI Plan**). You will receive your **Form W-2** from Metropolitan Life Insurance Company.

**Federal income tax on your Disability Benefits**

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 Disability Benefits. We have assumed that you did not contribute to the cost of the premiums for the LIDI Plan. Therefore, the total **Disability Benefits** 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 is 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 Disability Benefits or preparation of their tax returns. This material is purely for informational purposes. Members may consult their legal, accounting, or tax advisor about the taxability of the Disability Benefits and preparation of their tax returns.

Detailed information on federal income tax may also be obtained IRS publications and forms, which may be ordered by calling **1.800.829.3676**, or downloaded online at **www.irs.gov**.

If you have questions, please contact the Pension Boards Member Services Department at **1.800.642.6543**, or **info@pbucc.org**.