



1 **RESOLUTION REGARDING ROTH TAX OPTION FOR ELCA ROSTERED LEADERS**

2 WHEREAS, the ELCA desires to provide exceptional pension opportunities for its  
3 leaders through Portico Benefit Services and

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5 WHEREAS, the tax code of the United States permits the use and  
6 implementation of both traditional and Roth tax considerations for individual  
7 retirement contributions through 403b (Pension) programs, such as the  
8 403b/Pension offered to ELCA leaders by Portico Benefit Services and

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10 WHEREAS, ELCA leaders are currently only permitted traditional tax  
11 consideration for their individual 403b/Pension retirement contributions and

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13 WHEREAS, the Roth designated individual retirement contribution option may  
14 provide preferred and favorable tax considerations to ELCA leaders who may  
15 desire, by their own election, to utilize this option for some or all of their individual  
16 403b/Pension retirement contributions within Portico Benefit Services and

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18 WHEREAS, implementing a Roth option for ELCA leaders for their personal  
19 elected retirement contributions could be provided at virtually no cost to Portico  
20 Benefit Services, as this would involve Portico Benefit Services simply adding  
21 this new Roth designation option as is already permitted and available  
22 under the current US tax code and

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24 WHEREAS, implementing the option for ELCA leaders will avail church leaders  
25 of the opportunity to determine their preferred designation and most beneficial  
26 tax treatment for their individual 403b/Pension contributions, whether traditional  
27 or Roth,

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29 THEREFORE BE IT RESOLVED that The North Carolina Synod, at its 2023 assembly  
30 request that the addition of a Roth tax option for ELCA Leaders to consider for their  
31 individually-elected retirement contributions within the 403/Pension be offered  
32 by Portico Benefit Services; and

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34 BE IT FURTHER RESOLVED that the assembly direct the Synod Council to

35 forward this resolution to the Church Council of the ELCA requesting that it recommend  
36 that Portico Benefit Services implement the availability of this option for ELCA Leaders.

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38 Signature: The Rev. Andrew Miller

39 Date: April 11, 2023 (and revised with his permission in a telephone conversation on May  
40 19, 2023)