

# HOUSING EXCLUSION/ALLOWANCE RESOLUTION

\*\*\* For a Pastor who is NOT living in a church-provided parsonage \*\*\*

## (To be inserted in the minutes of the meeting)

The chairperson informed the meeting that under the tax law, a minister of the gospel is allowed to exclude from gross income: (1) the rental value of a home furnished to him or her as part of his or her compensation; and/or (2) a housing allowance paid to him or her as part of his or her compensation, to the extent used by him or her to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.

**Name of Church/Charge:** \_\_\_\_\_

**Date Resolution Approved:** \_\_\_\_\_

**Pastor Name:** \_\_\_\_\_

**Amount of Housing Exclusion:** \_\_\_\_\_

**Amount of Cash Housing Allowance:** \_\_\_\_\_

**Calendar Year Resolution Applies to:** \_\_\_\_\_

On the date above, the Charge/Church Conference discussed the amount of the pastor's housing exclusion. A motion was duly made and seconded to adopt the following resolution:

Of the pastor's base salary as reported in Section I:A of the Clergy Compensation Form, the above amount shall be designated as Housing Exclusion pursuant to §107 of the Internal Revenue Code. This designation shall apply to calendar year noted above and all future years unless otherwise provided.

In addition, instead of receiving a church-provided parsonage in which to live, the pastor shall receive an additional Cash Housing Allowance in the amount noted above for the applicable calendar year pursuant to §107 of the Internal Revenue Code. This designation of additional Cash Housing Allowance shall apply to calendar year noted above and all future years unless otherwise provided.

The Housing Exclusion and Cash Housing Allowance shall be so designated in the official church records.