

HOUSING EXCLUSION RESOLUTION

*** For a Pastor who IS 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: _____

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.

The pastor shall have also rent-free use of the home located at _____, North/South Dakota for the calendar year noted above and for every year thereafter so long as he/she is minister of this church/charge unless otherwise provided.

This housing allowance and rent-free use of a home shall be so designated in the official church records.