

HOUSING ALLOWANCE 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.

The Charge/Church Conference on the _____ day of _____, _____ after discussing the amount to be paid to Rev. _____ as a housing allowance, on motion duly made and seconded adopted the following resolution:

Rev. _____ shall receive salary of \$ _____ for the year _____, of which \$ _____ shall be designated as Housing Allowance/Exclusion pursuant to section 107 of the Internal Revenue Code. This designation of \$ _____ as Housing Allowance/Exclusion shall apply to calendar year _____ and all future years unless otherwise provided.

Rev. _____ shall have also rent-free use of the home located at _____, North/South Dakota for the year _____ and for every year thereafter so long as he/she is minister of the _____ United Methodist Church/Churches unless otherwise provided.

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