

**2022 Parsonage Allowance Resolution**

**(Church-Owned Parsonage)**

**The approved document should be kept with the minutes of the meeting at the local church.**

**Copies should be given to the pastor and church treasurer for tax and payroll purposes.**

Date \_\_\_\_\_

TO: Church Council/Leadership Team

I hereby request that, of my 2022 compensation in the amount of \$ \_\_\_\_\_, the Council/Board designate \$ \_\_\_\_\_ as a household furnishings/appurtenance allowance. I have reviewed my estimated expenses related to 2022 and believe this to be a representative amount pursuant to Section 107 of the IRS code.

For the year 2022, I will receive the rent-free use of a home located at \_\_\_\_\_

Respectfully submitted,

Name \_\_\_\_\_ Position \_\_\_\_\_

Address \_\_\_\_\_

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The following resolution was duly adopted by the church council/administrative board of \_\_\_\_\_ Church, after considering the statement of Pastor \_\_\_\_\_ regarding the house occupied, furnished, plus the cost of utilities, at a regularly scheduled meeting on \_\_\_\_\_, a quorum as defined in the 2016 BOD (¶1252.6) being present:

Whereas section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income "the rental value of a home furnished to him as part of his compensation," and a church-designated parsonage allowance paid to him/her as part of his compensation to the extent used by him for actual expenses incurred in maintaining a church-owned parsonage; and

Whereas, Pastor \_\_\_\_\_ is compensated by \_\_\_\_\_ Church exclusively for services as a minister of the gospel; and

Whereas, \_\_\_\_\_ Church provides Pastor \_\_\_\_\_ with rent-free use of a church-owned parsonage as compensation for services that he/she renders to the church in the exercise of his/her ministry; and

Whereas, as additional compensation to Pastor \_\_\_\_\_ for services that he/she renders to the church in the exercise of his/her ministry, \_\_\_\_\_ Church also desires to pay Pastor \_\_\_\_\_ for expenses that he/she incurs in maintaining the parsonage; therefore, it is hereby

Resolved, that the annual compensation paid to Pastor \_\_\_\_\_ for the calendar year 2022 shall be \$ \_\_\_\_\_, of which \$ \_\_\_\_\_ is hereby designated as a household furnishings or rental or parsonage allowance pursuant to Section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$ \_\_\_\_\_ as a household furnishings or rental or parsonage allowance shall apply to the calendar year 2022, and to all future years unless otherwise provided by this Council/Board; and it is further

Resolved, that Pastor \_\_\_\_\_ shall also have the rent-free use of the Church-owned house located at \_\_\_\_\_ for the year 2022 and that no rent or other fee shall be payable by Pastor \_\_\_\_\_ for such occupancy and use.

The parsonage or rental or housing allowance shall be so designated in the official church records.

Approved: Church Council/Leadership Team

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Secretary \_\_\_\_\_ Date \_\_\_\_\_

NOTE: Compensation refers to Total Salary from Form 5 for clergy provided a parsonage.