

2022 Housing Allowance Resolution
(Clergy Owns or Rents Home)

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.

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 also request that \$ _____ be designated as a housing 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.

Respectfully submitted,

Name _____ Position _____

Address _____

The following resolution was duly adopted by the church council/administrative board of _____ Church at a (insert "regularly scheduled" or "specially scheduled") meeting on _____, a quorum as defined in the 2016 BOD (§252.6) being present:

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) "a church-designated allowance paid to him as part of his compensation to the extent used by him for actual expenses in owning or renting a home;" and

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

Whereas, _____ Church does not provide Pastor _____ with a church-owned parsonage as compensation for services that he/she renders to the church in the exercise of his/her ministry; therefore, it is hereby

Resolved, that Pastor _____, who will receive compensation of \$ _____ for the year 2022, shall have \$ _____ of that compensation hereby designated as a housing allowance and furnishings/appurtenance allowance pursuant to Section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$ _____ as a housing/furnishing/appurtenance allowance shall apply to the calendar year 2022 and to all future years unless otherwise provided by this Council/Board.

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

Approved: Church Council/Leadership Team

Secretary Date

NOTE: Compensation refers to Salary + Housing Allowance from Form 5