

The following resolution was duly adopted by the board of directors of [Name of Church] at a regularly scheduled meeting held on [Day, Month, Year]:

Whereas, ministers who own or rent their home do not pay federal income taxes on the amount of their compensation that their employing church designates in advance as a housing allowance, to the extent that the allowance represents compensation for ministerial services, is used to pay housing expenses, and does not exceed the fair rental value of the home (furnished, plus utilities); and

Whereas, Pastor [First and Last Name] is compensated by [Name of Church] exclusively for services as a minister of the gospel; and

Whereas, [Name of Church] does not provide Pastor [First and Last Name] with a parsonage; therefore, it is hereby

Resolved, that the total compensation paid to Pastor [First and Last Name] for calendar year 2026 shall be [\$_____], of which [\$_____] is hereby designated to be a housing allowance; and it is further

Resolved, that the designation of [\$_____] as a housing allowance shall apply to calendar year 2026 and all future years unless otherwise provided.