

Housing Resolution for the Rev. [Clergy Person Name]

WHEREAS, The [Vestry]/[Bishop's Committee] of [Church Name], on a motion duly made and seconded, at its scheduled meeting on [mm/dd/yyyy] adopted the following resolution:

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 that does not exceed the fair rental value of the home (furnished, plus utilities); and

Whereas, The Reverend [Clergy Person Name] is employed as a minister of the Gospel by the [Church Name] as (the) [Position Title] for services as a minister of the gospel; and

Whereas, the [Church Name] does not provide The Reverend [Clergy Person Name] with a parsonage; therefore, be it

Resolved, that the total cash compensation paid to the Reverend [Clergy Person Name] for the calendar year [YEAR], shall be \$[TOTAL PAY] of which \$[HOUSING AMOUNT] is hereby designated to be a housing allowance; and it is further

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