

## HOUSING ALLOWANCE RESOLUTION

### TO WHOM IT MAY CONCERN:

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 a part of his or her compensation; 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 Church/Charge Conference or church council on the \_\_\_\_\_ day of \_\_\_\_\_, after discussion with Rev. \_\_\_\_\_ on motion duly made and seconded, adopted the following resolution:

The \_\_\_\_\_ United Methodist Church has set the annual compensation of the Rev. \_\_\_\_\_ or another minister who may be appointed to serve this church at \$ \_\_\_\_\_ which includes a "rental allowance" (utilities and other provisions for a home) of \$ \_\_\_\_\_. Rev. \_\_\_\_\_ shall also have rent-free use of the home located at \_\_\_\_\_ for the year \_\_\_\_\_ and for every year thereafter so long as he or she is minister of the \_\_\_\_\_ United Methodist Church unless otherwise provided. This resolution will remain in effect until the church/charge conference or church council adopts a successor resolution.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

If applicable, please complete:

Because no parsonage is provided, in addition to the above noted compensation, the church will provide \$ \_\_\_\_\_ for our pastor to rent or purchase a home. This amount is not considered to be compensation.

\_\_\_\_\_  
Chair, Administrative Board/ Council

\_\_\_\_\_  
Chair, Finance Committee

cc:     District Superintendent  
       Pastor Parish Relations Committee  
       Pastor