Housing Allowance Designation Resolution for an ordained minister

Whereas, section 107 of the Internal Revenue Code specifies that the amount of a minister’s compensation that is designated in advance by an employing church as a housing allowance is not taxable in computing federal income taxes to the extent that it is used to pay for actual expenses incurred in owning or renting a home or apartment, and, in the case of a minister who owns a home, does not exceed the fair rental value of the home (furnished, plus utilities); and

Whereas, _______________________________________________________ is

(name of ordained minister)

compensated by _______________________________________________________

(name of employer congregation)

exclusively for services as a minister; and

Whereas, _______________________________________________________

(name of employer congregation)

does not provide _______________________________________________________

(name of ordained minister)

with a parsonage; therefore, it is

Resolved, that the total compensation paid to

__________________________

(name of ordained minister)

for calendar year ______ shall be $___________________, of which

$___________________ is hereby designated as a housing allowance pursuant to section

107 of the Internal Revenue Code; and it is further

Resolved, that the designation of $___________________ of

__________________________

(name of ordained minister)‘s annual

compensation as a housing allowance shall apply to all future years that

_______________________________________________________

(name of ordained minister)

is employed by _______________________________________________________

(name of employer congregation)

unless otherwise provided.