

**HOUSING RESOLUTION
WITHOUT PARSONAGE**

FOR INSERT IN MINUTES OF MEETING

The chairperson informed the meeting that under the tax law, a minister of the gospel is: (1) not subject to federal income tax with respect to the 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 (2) not subject to federal income tax on the rental value of a home supplied to him or her rent-free.

The (a) Church Council _____ (b) Charge Conference _____ on the _____ day of _____, 20 ____, on a motion duly made and seconded, adopted the following resolution:

Rev. _____ shall receive compensation of \$ _____ for the period from _____ through _____, of which \$ _____ is hereby designated as a Clergy Housing Exclusion and excluded from reportable compensation under Section 107 of the Internal Revenue Code. In addition, \$ _____ is hereby designated as a Clergy Housing Exclusion for the calendar year _____ and all future years unless otherwise provided.

Rev. _____ shall also receive a Housing Allowance of \$ _____ for the period from _____ through _____. In addition, \$ _____ is hereby designated as a Housing Allowance for the calendar year _____ and all future years unless otherwise provided. This amount is also excluded from reportable compensation under Section 107 of the Internal Revenue Code.

Church Council/Chairperson

Church Council/Secretary

Date Action Taken

ATTACH COPY OF CLERGY COMPENSATION AND EXPENSE REPORT

DISTRIBUTE COPIES TO: PASTOR, CHURCH TREASURER(S), STAFF/PASTOR-PARISH RELATIONS COMMITTEE(S), AND DISTRICT SUPERINTENDENT