

## **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

\_\_\_\_\_'s annual  
*(name of ordained minister)*

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.