

MINISTER’S HOUSING ALLOWANCE RESOLUTION For 2018

WHEREAS, it is the policy of the Holston Conference of The United Methodist Church that Administrative Boards/Councils and/or Charge/Church Conferences annually designate in an official resolution a portion of the clergy person’s compensation as housing allowance; and whereas, Section 107 of the Internal Revenue Code provides that the rental value of a home furnished to or by a minister of the gospel, or, the amount of a cash housing or rental allowance paid to the minister is not included in his or her gross income reporting for income tax purposes.

(Select the appropriate category below.)

Church Provided Housing

THEREFORE, BE IT RESOLVED that the Administrative Board/Council or Church/Charge Conference of the _____ Charge hereby designates the amount of *\$ _____ for the year 2018 as a housing allowance for The Reverend _____, whose residence is at _____.

*(*Use total from Line 15 on Pastor’s Support Worksheet)*

Minister Provided Housing

THEREFORE, BE IT RESOLVED that the Administrative Board/Council or Church/Charge Conference of the _____ Charge hereby designates the amount of *\$ _____ for the year 2018 as a housing allowance for The Reverend _____, whose residence is at _____.

*(*Use total from Line 15 on Pastor’s Support Worksheet)*

BE IT FURTHER RESOLVED that in lieu of church provided housing, the charge/church will pay annually the amount of *\$ _____, in addition to salary, to provide housing for the minister and family.

*(*Use total from Line 11 on Pastor’s Support Worksheet)*

Housing allowances are meant to defray the costs incurred by said minister which directly relates to providing a home for self and family including, as applicable, any and all of the following: rent, mortgage payments and interest, furnishings, insurance, real estate taxes, utilities, maintenance and upkeep, and any other expenses directly associated with the provision of housing. The IRS exclusion is restricted to the lesser of these three: 1) The amount designated by resolution as a “housing allowance”. 2) The amount actually spent for qualified expenses in “providing a home.” 3) The fair market rental value of the home or parsonage (furnished, plus utilities).

It is recommended that this amount be equal to or greater than line 10 or 11 on the Pastor Support Worksheet. A new resolution is required at the time of any change of a clergy appointment.

Date

District Superintendent or Designated Elder

Church or Charge Treasurer

Pastor

Secretary

Copies to: Pastor, D.S., Church Treasurer(s), Church file.