

**Clergy Housing Exclusion Resolution
(Parsonage Provided)**

The _____ United Methodist Church of _____ has established the cash salary for the Pastor _____ to be \$ _____ for the period from _____ through _____. In addition to the cash salary, the church will also provide a parsonage located at _____ and all utilities.

Whereas Section 107 of the Internal Revenue Code of 1986 has provided that a minister of the Gospel may exclude from gross income the rental value of a home provided and any allowance to provide a home.

Therefore be it resolved that the use of the parsonage plus all utilities, and \$ _____ of the cash salary of \$ _____ provided to the Reverend _____ to the extent that it is used to provide a home, be considered to be a Clergy Housing Exclusion and excluded from reportable compensation under section 107 of the Internal Revenue Code of 1986.

Adopted this ____ day of _____, _____ by the Administrative Board/Council or Charge Conference of the _____ United Methodist Church of _____, _____.

(secretary)

(Chair)

I accept full responsibility for maintaining and keeping available for any requirements of the Internal Revenue Service all supporting leases, mortgages, tax bills, utility bills, repair or maintenance bills and any other documentation necessary to document that portion of the above estimate that I shall claim as actually expended for housing or furnishings.

Date: _____ **Signature** _____
Pastor

**Clergy Housing Exclusion Resolution
(No Parsonage Provided)**

The _____ United Methodist Church of _____ has established the cash salary for the Pastor _____ to be \$ _____ for the period from _____ through _____.
Reverend _____ shall also receive a housing allowance of \$ _____ for the year _____.

Whereas Section 107 of the Internal Revenue Code of 1986 has provided that a minister of the Gospel may exclude from gross income the rental value of a home provided and any allowance to provide a home.

Therefore be it resolved that \$ _____ of the cash salary of \$ _____ provided to the Pastor _____, as well as a housing allowance of \$ _____, to the extent that it is used to provide a home, be considered to be a Clergy Housing Exclusion and excluded from reportable compensation under section 107 of the Internal Revenue Code of 1986.

Adopted this ____ day of _____, _____ by the Administrative Board/Council or Charge Conference of the _____ United Methodist Church of _____, _____.

(secretary)

(Chair)

I accept full responsibility for maintaining and keeping available for any requirements of the Internal Revenue Service all supporting leases, mortgages, tax bills, utility bills, repair or maintenance bills and any other documentation necessary to document that portion of the above estimate that I shall claim as actually expended for housing or furnishings.

Date: _____ **Signature** _____
Pastor