**Resolution on Housing Exclusion**

**HOUSING EXCLUSION** (the rental/housing allowance that may be excluded from a Clergyperson’s gross income in any year for federal income tax purposes) is limited under Internal Revenue Code Section 102(2) and regulations thereunder to the least of: (1) the amount of the rental/housing allowance designated by the Clergyperson’s employer or other appropriate body of the Church (such as this Conference in the foregoing resolutions) for such year; (2) the amount actually expended by the Clergyperson to rent or provide a home in such year; or (3) the fair rental value of the home, including furnishings and appurtenances (such as a garage), plus the cost of utilities in such year.

Please note that all questions marked with an asterisk (\*) are required fields.

**\*Church/Charge:**

**\*Clergy:**

**\*Annual Cash Compensation** $

**\*Housing Compensation paid to pastor if no parsonage (or other housing) provided** $

**\*Housing Exclusion** $

**Whereas,** Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income “the rental value of a home furnished as part of compensation”, and any church designed allowance/exclusion paid part of compensation to the extent used for actual expenses incurred in maintaining a church-owned parsonage.

**Whereas,** the above-named pastor is compensated by the above-named Global Methodist Church exclusively for services as a minister of the gospel and will be provided with rent-free use of a parsonage as compensation for services provided to the church in exercise of ministry;

**Resolved,** that the annual compensation paid to the pastor for the calendar year  shall be the annual cash compensation listed above of which the housing exclusion listed above shall be designated a parsonage exclusion pursuant to Section 107 of the Internal Revenue Code.

\*Adopted on this day:

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\*Administrative Council Chair Signature and Date