

Clergy Housing Exclusion Resolution

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

WHEREAS the Rev. _____ is a duly ordained, commissioned or licensed minister of the church, who is performing substantially all of the religious duties of the church; and

WHEREAS, the _____ Church has established a gross salary for the Rev. _____ in the amount of \$ _____ for the period _____ to _____;

THEREFORE BE IT RESOLVED that:

\$ _____ of the above noted gross salary

and an additional \$ _____ in lieu of parsonage

in addition to use of a parsonage, located at _____

_____, plus all utilities

be provided to the Rev. _____ to the extent it is used to provide a home, and be considered to be a Clergy Housing Exclusion; and that said amount is excluded from reportable compensation under Section 107 of the IRC of 1986.

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Clergy Person Signature

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Church Representative Signature

Date: _____