

HOUSING ALLOWANCE RESOLUTION

(To be inserted in the meeting minutes)

The SPRC chairperson informed the meeting that under the tax law, a minister of the gospel is allowed to exclude from gross income: (1) the rental value of a home furnished to him or her as part of his or her compensation; or (2) a housing allowance paid to him or her as part of his or her compensation, to the extent used by her or him to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.

The (charge/church conference or church council) on _____ (date) on motion duly made and seconded, adopted the following resolution:

Complete Part A OR Part B

Part A - If the pastor receives a housing allowance:

Pastor _____ shall receive a cash salary of \$ _____ for the year 2023.
Pastor _____ shall also receive a housing allowance of \$ _____
for the year 2023 and for every year thereafter so long as she/he is minister of the
_____ United Methodist Church unless otherwise provided.”)

Part B - If the pastor is provided a rent-free parsonage:

Pastor _____ shall receive a cash salary of \$ _____ for the year 2023.
Pastor _____ shall have rent-free use of the church-owned parsonage for the
year 2023 and for every year thereafter so long as she/he is minister of the
_____ United Methodist Church unless otherwise provided.”)

The housing allowance (and/or rent-free use of a parsonage) shall be so designated in the official church records.

Signed by the District Superintendent, Church Council Chair, or Finance Chair (printed name)