



## Resolution on Clergy-Owned Housing Allowance/Exclusion for 2019

**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: \_\_\_\_\_

\*District: \_\_\_\_\_

\*Clergy: \_\_\_\_\_

\*Annual Cash Compensation

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

\*Housing Exclusion

\$ \_\_\_\_\_

**Whereas**, Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income a church-designed allowance paid as part of compensation to the extent used for actual expenses incurred in owning or renting a home;

**Whereas**, the United Methodist Church does not provide this individual with a parsonage; therefore it is hereby

**Resolved**, that the annual compensation paid to the pastor for the calendar year 2019 shall be the annual cash compensation listed above and the housing 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: \_\_\_\_\_

\_\_\_\_\_  
\*Charge/Church Conference Secretary Signature

and

\_\_\_\_\_  
Date