_____
Church name

Resolution Designating a Minister's Housing Allowance, effective calendar year _____ *Year*

WHEREAS, _____ Church name, a _____ Type of organization located in _____ City, State (the "Church"), employs _____ Minister's name (the "Minister") as _____ Title; and

WHEREAS, the Minister is ordained / licensed / commissioned (circle one) as a minister of the gospel and performs ministerial services for the Church; and

WHEREAS, section 107 of the Internal Revenue Code allows a minister of the gospel to exclude from gross income for federal income tax purposes a housing allowance that has been officially designated by the employing church in advance of payment, subject to the limits in that section; and

WHEREAS, the Church wishes to designate a portion of the Minister's compensation as a housing allowance before any such payment is made;

NOW, THEREFORE, BE IT RESOLVED that the _____ Board or Congregation of the Church designates $_____ Amount per year of the compensation paid to the Minister as a housing allowance, beginning with calendar year _____ Year;

BE IT FURTHER RESOLVED that this is a definite dollar amount, that it applies to compensation paid on and after _____ Effective date, and that it applies to (check one):

- ☐ that calendar year only; or
- ☐ that calendar year and each following year, until the Board or Congregation changes or rescinds it by official action taken before the payments affected;

BE IT FURTHER RESOLVED that the designated amount will be paid to the Minister as part of the Minister's regular compensation, in equal installments / with each payroll (circle one), and that the Church's treasurer will keep a copy of this resolution with the Church's official records; and

BE IT FURTHER RESOLVED that the Minister is responsible for determining how much of the designated allowance may be excluded from income for federal tax purposes, and that the Church makes no representation about the Minister's tax treatment.

ADOPTED at a regular / special (circle one) meeting of the _____ (Board or Congregation) on _____ (Date), at which a quorum was present, by a vote of _____ (In favor) in favor and _____ (Against) against.

_____

Signature, Chair / Moderator

Printed name: _____ Date: _____

_____

Signature, Secretary

Printed name: _____ Date: _____

Secretary's certification. I certify that the foregoing is a true copy of a resolution duly adopted by the _____ (Board or Congregation) of _____ (Church name) on the date stated above and recorded in its minutes.

_____

Signature, Secretary

Printed name: _____ Date: _____