

**(SAMPLE)**  
**HOUSING ALLOWANCE RESOLUTION**

(To be inserted in the minutes of the meeting)

The 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 him or her 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 conference or church council) on the \_\_\_\_\_ day of \_\_\_\_\_, after discussing the amount to be paid to Rev. \_\_\_\_\_ as a housing allowance, on motion duly made and seconded, adopted the following resolution:

Rev. \_\_\_\_\_ shall receive salary of \$\_\_\_\_\_ for the year. Rev. \_\_\_\_\_ shall also receive a housing allowance of \$\_\_\_\_\_ for the year \_\_\_\_ and all future years unless otherwise provided.

(If the clergy person is to have rent-free use of a home, also state:

"Rev. \_\_\_\_\_ shall also have rent-free use of the home located at \_\_\_\_\_ for the year and for every year thereafter so long as he/she is minister of the \_\_\_\_\_ United Methodist Church unless otherwise provided.")

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