

## Sample Housing or Parsonage Allowance Insert for Minutes of Meeting

The chairperson informed the meeting that under the tax law an minister of the gospel is (1) not subject to Federal Income Tax with respect to the parsonage 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 (2) not subject to Federal Income Tax on the rental value of a home supplied to him or her rent-free.

The (Church, Charge Conference or Church Council) on the \_\_\_\_ day of \_\_\_\_\_, 200\_\_, after considering the statement of Rev. \_\_\_\_\_ setting forth the amount Rev. \_\_\_\_\_ estimates he or she will be required to spend to rent or provide a home for himself or herself and his or her family during the year 200\_\_, on motion duly made and seconded, adopted the following resolution: (or—The Church, Charge Conference or Church Council on the \_\_\_\_ day of \_\_\_\_\_, 200\_\_, after discussing the amount to be paid to Rev. \_\_\_\_\_ as a parsonage allowance, on motion duly made and seconded, adopted the following resolution:)

"Resolved that Rev. \_\_\_\_\_ receive compensation of \$ \_\_\_\_\_ for the year 200\_\_. Rev. \_\_\_\_\_ receive a parsonage allowance of \$ \_\_\_\_\_ for the year 200\_\_ and all future years unless otherwise provided."

(If the minister is to have rent-free use of the home, also state: "Rev. \_\_\_\_\_ shall also have the rent-free use of the home located at \_\_\_\_\_ for the year 200\_\_ and for every year thereafter so long as he/she is minister of the \_\_\_\_\_ church unless otherwise provided.") The parsonage allowance (and rent-free use of a home) shall be so designated in the official church records.