

# HOUSING ALLOWANCE RESOLUTION

Resolution of the Session of \_\_\_\_\_ (PCA)  
Designating a Portion of The Reverend \_\_\_\_\_  
\_\_\_\_\_ Compensation as Rental/Housing Allowance

**Whereas,** Internal Revenue Code Section 107, as well as the associated Regulations and Revenue Rulings, provide that the portion of a minister's remuneration, designated as a rental/housing allowance by the employing church or other qualifying organization, is excludable from the minister's gross income under Section 107 of the Code; and

**Whereas,** the Session of \_\_\_\_\_(PCA) is a qualifying organization,

**Now, Therefore, be it Resolved** that \$\_\_\_\_\_ of the compensation paid the Reverend \_\_\_\_\_ during \_\_\_\_\_ is designated as a rental/housing allowance in accordance with the provisions of Section 107 of the Internal Revenue Code.

**Now, Therefore, be it Resolved** that the amounts so designated as rental/housing allowance are excludable from gross income of the recipient only to the extent that said amounts are used to rent or provide a home. Further, the amount eligible for the Section 107 exclusion may not exceed the fair rental value of the minister's home (including furnishings and appurtenances) plus the cost of utilities. To the extent a greater amount is designated as rental/housing allowance, the designation will be ineffectual with respect to such amount.

**This Resolution** is recorded in the church minutes and is applicable for calendar year \_\_\_\_\_ and all future years unless otherwise provided by the Session.

Adopted on \_\_\_\_\_

Session of \_\_\_\_\_(PCA)

Clerk of Session Signature: \_\_\_\_\_

Clerk of Session Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

\* Please provide a copy of this signed document to your minister.

\*\* Retroactive designations of housing allowance are not permitted by law.