

Sample Housing Allowance Declaration Applicable to Minister-Provided Housing

Name: _____ Minister's Name _____

The following resolution was duly adopted by the board of _____ Name of Church _____.

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to the minister as part of their compensation to the extent used by the minister for actual expenses in owning or renting a home;

Whereas, the above minister is compensated by _____ Name of Church _____ exclusively for services as a minister of the gospel; and

Whereas _____ Name of Church _____ does not provide housing for the above pastor; therefore,

Resolved, the portion of the minister's total income that is designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code will be:

\$ _____ per _____ year _____ month (circle one)
All housing will be divided by 26 and paid on each pay period.

This designation of the above amount as a housing allowance shall apply to the calendar year _____ and all future years unless otherwise provided.

Minister's signature

Church representative signature