

Housing Exclusion Worksheet

Minister Living in Housing Owned by or Rented by the Church

Minister's name: _____

For the period _____, 20__ to _____, 20__

Date designation approved _____, 20__

Allowable Housing Expenses *(expenses paid by minister from current income)*

	<u>Estimated Expenses</u>	<u>Actual</u>
Utilities <i>(gas, electricity, water)</i> and trash collection	\$ _____	\$ _____
Decoration and redecoration	_____	_____
Structural maintenance and repair	_____	_____
Landscaping, gardening, and pest control	_____	_____
Furnishings <i>(purchase, repair, replacement)</i>	_____	_____
Personal property insurance on minister-owned contents	_____	_____
Personal property taxes on contents	_____	_____
Umbrella liability insurance	_____	_____
Subtotal	_____	
10% allowance for unexpected expenses	_____	
TOTAL	\$ <u>_____</u>	\$ <u>_____</u> (A)
Properly designated housing allowance		\$ <u>_____</u> (B)

The amount excludable from income for federal income tax purposes is the lower of A or B (or reasonable compensation).