

**Clergy Housing Exclusion Resolution  
(Parsonage Provided)**

The \_\_\_\_\_ United Methodist Church of \_\_\_\_\_,  
\_\_\_\_\_ has established the cash salary for the Pastor \_\_\_\_\_ to be  
\$\_\_\_\_\_ for the period from \_\_\_\_\_ through \_\_\_\_\_.  
In addition to the cash salary, the church will also provide a parsonage located  
at \_\_\_\_\_ and all utilities.

Whereas Section 107 of the Internal Revenue Code of 1986 has provided that  
a minister of the Gospel may exclude from gross income the rental value of a  
home provided and any allowance to provide a home.

Therefore be it resolved that the use of the parsonage plus all utilities, and  
\$\_\_\_\_\_ of the cash salary of \$ \_\_\_\_\_ provided to the  
Reverend \_\_\_\_\_ to the extent that it is used to provide a  
home, be considered to be a Clergy Housing Exclusion and excluded from  
reportable compensation under section 107 of Internal Revenue Code of 1986.

Adopted this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by the Administrative  
Board/Council or Charge Conference of the \_\_\_\_\_  
United Methodist Church of \_\_\_\_\_.

\_\_\_\_\_  
(secretary) (Chair)

I accept full responsibility for maintaining and keeping available for any  
requirements of the Internal Revenue Service all supporting leases,  
mortgages, tax bills, utility bills, repair or maintenance bills and any other  
documentation necessary to document that portion of the above estimate that I  
shall claim as actually expended for housing or furnishings.

Date: \_\_\_\_\_ **Signature** \_\_\_\_\_  
Pastor

**Clergy Housing Exclusion Resolution  
(No Parsonage Provided)**

The \_\_\_\_\_ United Methodist Church of  
\_\_\_\_\_, \_\_\_\_\_ has established the cash salary for the Pastor  
\_\_\_\_\_ to be \$\_\_\_\_\_ for the period from  
\_\_\_\_\_ through \_\_\_\_\_.

Reverend \_\_\_\_\_ shall also receive a housing allowance of  
\$\_\_\_\_\_ for the year \_\_\_\_\_.

Whereas Section 107 of the Internal Revenue Code of 1986 has provided that  
a minister of the Gospel may exclude from gross income the rental value of a  
home provided and any allowance to provide a home.

Therefore be it resolved that \$\_\_\_\_\_ of the cash salary of  
\$\_\_\_\_\_ provided to the Pastor \_\_\_\_\_, as well as  
a housing allowance of \$ \_\_\_\_\_, to the extent that it is used to  
provide a home, be considered to be a Clergy Housing Exclusion and excluded  
from reportable compensation under section 107 of the Internal Revenue Code  
of 1986.

Adopted this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by the Administrative  
Board/Council or Charge Conference of the \_\_\_\_\_  
United Methodist Church of \_\_\_\_\_.

\_\_\_\_\_  
(secretary) (Chair)

I accept full responsibility for maintaining and keeping available for any  
requirements of the Internal Revenue Service all supporting leases, mortgages,  
tax bills, utility bills, repair or maintenance bills and any other documentation  
necessary to document that portion of the above estimate that I shall claim as  
actually expended for housing or furnishings.

Date: \_\_\_\_\_ **Signature** \_\_\_\_\_  
Pastor