

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

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

In addition to the cash salary, the church/charge 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  
“fair rental value” of the 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 the  
Internal Revenue Code of 1986.

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

(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 \_\_\_\_\_ ,  
Ohio has established the cash salary for 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  
“fair rental value” of the home provided and any allowance to provide a home.

Therefore be it resolved that \$ \_\_\_\_\_ of the cash salary of  
\$ \_\_\_\_\_ provided to the Reverend \_\_\_\_\_ , 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 \_\_\_\_\_ , Ohio.

(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