

Clergy Housing Exclusion Resolution

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 a home provided and any allowance to provide a home; and

WHEREAS, the Rev. is a duly ordained, commissioned or licensed minister of the church, who is performing substantially all of the religious duties of the church; and

WHEREAS, the Church has established a gross salary for the Rev. in the amount of \$ for the period

THEREFORE BE IT RESOLVED that:

\$ of the above noted gross salary

- and an additional \$ in lieu of parsonage
- in addition to use of a parsonage, located at
....., plus all utilities

be provided to the Rev. to the extent it is used to provide a home, and be considered to be a Clergy Housing Exclusion; and that said amount is excluded from reportable compensation under Section 107 of the IRC of 1986.

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Clergy Person

.....

Church Representative

Date: