

HOUSING ALLOWANCE DESIGNATION

The Board of Directors of *(church)* at a meeting held on *(date)* a quorum present, duly adopted the following resolution:

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income a church-designated allowance paid to him as part of his compensation to the extent used by him for actual expenses in maintaining a home; and

Whereas, Reverend *(name)* is compensated by the *(church)* exclusively for services as a minister of the gospel; and

Whereas, the *(church)* does not provide Reverend *(name)* with a parsonage, parsonage utilities, and furnishings; therefore it is hereby

Resolved, that the total compensation paid to Reverend *(name)* for calendar year 201*(0)* shall be *(Total compensation amount)* of which *(Housing amount)* is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code with an additional amount of *(Designated amount which cannot exceed total compensation amount)* for any additional excludable expenses.