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**Housing Allowances for Pastors**

Whereas, section 107 of the Internal Revenue specifies that the amount of a minister’s compensation that is designated in advance by an employing church as a housing allowance is not taxable in computing federal income taxes to the extent that it is used to pay for actual expenses incurred in owning or renting a home or apartment, and, in the case of a minister who owns a home, does not exceed the fair rental value of the home (furnished, plus utilities): and

Whereas, these pastors listed below are compensated by [CHURCH NAME] exclusively for services as ministers; and

Whereas, [CHURCH NAME] does not provide these pastors with a parsonage; therefore; it is

Resolved, that the compensation paid to each pastor as requested below is hereby designated as a housing allowance for the year [YEAR] and on pursuant to section 107 of the Internal Revenue Code. This designation will be in force until update by future board designation.

 *Pastor Name $xx,xxx*

Duly adopted by the board at a regularly scheduled meeting held on the \_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_ [YEAR], a quorum being present.

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 Board Chairman Secretary