

Church council housing allowance resolution for licensed or ordained ministers who live in a church-owned parsonage:

The following resolution was duly adopted by the church council of _____ Foursquare Church (hereafter referred to as the church) at a regularly scheduled meeting held on day of (day) of (month), 20 ____.

Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income "the rental value of a home furnished to him/her as part of his/her compensation," or a church-designated allowance paid to him as part of his compensation to the extent used by him/her for actual expenses incurred in maintaining a church-owned parsonage. Reverend (minister's name) is compensated by the church exclusively for services as a minister of the gospel. The church provides Reverend(minister's name) with rent-free use of a church-owned parsonage as compensation for services that he/she renders to the church in the exercise of ministry. In addition the church also desires to pay Reverend (minister's name) for expenses that he/she incurs in maintaining the parson-age; therefore; it is resolved that the annual compensation paid Reverend (minister's name) for calendar year (following year) shall be \$ _____ of which \$ _____ is hereby designated to be a parsonage allowance pursuant to section 107 of the Internal Revenue Code. This designation shall apply to all future years unless otherwise provided by the church council.

Housing Allowance Council Resolution for licensed or ordained ministers who own or rent their homes:

The following resolution was duly adopted by the church council of _____ Foursquare Church (hereafter referred to as the church) at a regularly scheduled meeting held on the _____ day of _____, 20 ____.

Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income for computing federal income taxes; a church designated allowance paid to him/her as part of his/her compensation to the extent used by him/her for actual expenses in owning or renting a home.

Reverend ____ (minister's name) is compensated by the church exclusively for services as a minister of the gospel. It is resolved that the annual compensation paid Reverend(minister's name) for calendar year (following year) shall be \$ _____, of which \$ _____ is hereby designated to be a parsonage allowance pursuant to section 107 of the Internal Revenue Code. This designation shall apply to all future years unless otherwise provided by the church council.