

**SAMPLE HOUSING ALLOWANCE RESOLUTION**

**FOR MINUTES**

Housing Allowance Resolution for 1999

The following resolution was duly adopted by the board of directors of First Church at a regularly scheduled meeting held on November 15, 1998, a quorum being present:

“Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to the minister as part of the minister’s compensation to the extent used by the minister for actual expenses in owning or renting a home; and

Whereas, Reverend John Smith is compensated by First Church exclusively for services as a minister of the gospel; and

Whereas, First Church does not provide Reverend John Smith with a parsonage; therefore, it is hereby

Resolved, that the total compensation paid to Reverend John Smith for the calendar year 1999 shall be \$60,000, of which \$14,000 is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$14,000 as a housing allowance shall apply to calendar year 1999 and all future years unless otherwise provided.”