

# Housing Allowance Resolution

*(Congregational Council Minutes)*

In order to permit \_\_\_\_\_ (Name of Pastor) \_\_\_\_\_ to benefit from the provisions of Section 107 of the Internal Revenue Code of 1954, the Council specifies that the total compensation paid to her/him during the calendar year ending \_\_\_\_ (Subsequent Year) \_\_\_\_ includes a housing allowance. \_\_\_\_\_ (Name of Pastor) \_\_\_\_\_ estimates that she/he will spend \$\_\_\_\_\_ during the year for housing expenses. Since such approval by the Council would permit her/him to deduct that amount from her/his taxable income and has no further effect upon our congregation or budget, it was **RESOLVED**, that the total compensation of \$ (Amount) \_\_\_\_\_ paid to \_\_\_\_\_ (Name of Pastor) \_\_\_\_\_ include a housing allowance of \$\_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

*(The above resolution should be included in the minutes of the Congregational Council prior to January 1 of each year. A copy should be made, signed and titled by the president or secretary of the congregation, and given to the pastor(s) for his/her records.)*