**Housing Allowance Resolution**

Resolution of the Session of (***church name)*** (PCA)

Designating a Portion of The Reverend ***(minister’s First Name, Last Name)***

***(Year)*** Compensation as Rental/ Housing Allowance

**Whereas,** Internal Revenue Code Section 107, as well as the associated Regulation and Revenue Rulings, provide that the portion of a minister’s remuneration, designated as a rental/housing allowance by the employing church or other qualifying organization, is excludable from the minister’s gross income under Section 107 of the Code; and

**Whereas,** the Session of (***Church Name)*** (PCA) is a qualifying organization,

**Now, Therefore, be it Resolved** that ***$(housing amount)*** of the compensation paid the Reverend ***(minister’s first name, last name)*** during ***(year)*** is designated as a rental/housing allowance in accordance with the provisions of Section 107 of the Internal Revenue Code.

**Now, Therefore, be it Resolved** that the amounts so designated as rental/housing allowance are excludable from gross income of the recipient only to the extent that said amounts are used to rent or provide a home. Further, the amount eligible for the Section 107 exclusion may not exceed the fair rental value of the minister’s home (including furnishings and appurtenances) plus the cost of utilities. To the extent a greater amount is designated as rental/housing allowance, the designation will be ineffectual with respect to such amount.

**This Resolution** is recorded in the church minutes and is applicable for calendar year ***(year)*** and all future years unless otherwise provided by the Session.

Adopted on ***(current month day, year)***

Session of(***church name)*** (PCA)

Clerk of Session Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Clerk of Session Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 *\* Please provide a copy of this signed document to your minister.*

*\*\* Retroactive designations of housing allowance are not permitted by law.*