

Housing – Sample Resolutions

Resolution of the <CHURCH NAME WITH LOCATION>
December XX, 20XX

If the clergy person lives in his or her own house or rents a non-church owned house

Whereas the Rev. <CLERIC NAME> is employed as a minister of the Gospel by <CHURCH NAME> in <LOCATION>, Virginia, which does not provide a residence for them, the vestry resolves that of the total annualized compensation of \$XX,XXX (total amount) to be paid to the Rev. <CLERIC LAST NAME> during 20XX, that \$XX,XXX (housing amount) be designated a parsonage allowance within the meaning of that term as used in Section 107 of the Internal Revenue Code.

If the clergy person lives in church-provided housing

Whereas the Rev. <CLERIC NAME> is employed as a minister of the Gospel by <CHURCH NAME> in <LOCATION>, Virginia, which, although providing a residence for them, does not provide full cost of maintaining and furnishing such a residence, the vestry resolves that of the total annualized compensation of \$XX,XXX (total amount) to be paid to the Rev. <CLERIC LAST NAME> during 20XX, that \$XX,XXX (utility/furnishing allowance amount) be designated a parsonage allowance within the meaning of that term as used in Section 107 of the Internal Revenue Code.

Sunset Clause: In either case, it would serve the church well to include the caption that “this stated parsonage allowance will remain in effect unless modified and approved by the church.” This caption will protect the church and the benefits to the clergy person if the approval does not happen until January or February of a particular year.