

## Sample Resolutions for Clergy Housing Designation

### Diocese of Virginia

Updated September 30, 2024

A vestry should adopt an annual housing resolution for all stipendiary clergy. The best time to do this is at the December meeting to take effect on January 1. It is also a best practice to include language stating that “this parsonage allowance will remain in effect unless modified and approved by the church.” This language 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.

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

#### ***If the clergy person lives in their own home or rents a non-church-owned home:***

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.