

Housing Allowance Designation Resolution

Annual Board Resolution — IRC Section 107 Parsonage Allowance

CRITICAL: This resolution MUST be completed and signed BEFORE the start of the tax year it covers. A retroactive designation does not count. Complete this every year in December for the following year. Keep the signed original with your ministry records.

RESOLUTION OF THE LEADERSHIP OF

[YOUR MINISTRY NAME]

For Tax Year [YEAR — e.g. 2025]

WHEREAS:

- [YOUR MINISTRY NAME] is a religious organization operating under Section 508(c)(1)(a) of the Internal Revenue Code;
- [YOUR FULL NAME] serves as the ordained minister / trustee of [YOUR MINISTRY NAME];
- Section 107 of the Internal Revenue Code permits a church to designate a portion of a minister's compensation as a housing allowance to be excluded from the minister's gross income for federal income tax purposes;
- Such designation must be made in advance of the year to which it applies;

NOW THEREFORE BE IT RESOLVED:

The leadership of [YOUR MINISTRY NAME] hereby designates the amount of:

\$ [DOLLAR AMOUNT — e.g. \$24,000] per year ([e.g. \$2,000] per month)

As the housing allowance for [YOUR NAME] for the tax year [YEAR]

This housing allowance is designated for the following housing expenses:

- Mortgage payments or rent
- Real estate taxes
- Homeowner's or renter's insurance
- Utilities (electric, gas, water, internet)

- Home repairs and maintenance
- Furniture and furnishings
- Appliances
- Lawn care and landscaping
- Any other expense related to providing a home

This designation is effective January 1, [**YEAR**] and shall remain in effect for the entire tax year unless amended by subsequent resolution.

The excluded amount shall not exceed the lesser of: (1) this designated amount, (2) the actual housing expenses incurred, or (3) the fair market rental value of the home furnished, including furnishings and utilities.

Date of Resolution	Tax Year Covered
_____	_____

Minister / Trustee**Date:**

Signature: _____

Printed Name: _____

Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Keep this signed resolution with your ministry records. Do not file it with the IRS. Present it if requested during any examination. Complete a new resolution every December for the following year.