

North Georgia Annual Conference of the Global Methodist Church Housing Allowance Resolution WITHOUT Parsonage

For Insert in Minutes of Meeting

The chairperson informed the meeting that under the tax law, a minister of the gospel is: (1) not subject to federal income tax with respect to the housing allowance paid to him or her “as part of his or her compensation to the extent used by him or her to rent or provide a home” and (2) not subject to federal income tax on the rental value of a home supplied to him or her rent-free.

The Leadership Board of _____ ,
on the _____ day of _____, 20 _____, on a motion duly made and seconded,
adopted the following resolution:

1. Designated for Payment of Housing Related Expenses

Beginning January 1, 2027

a. Rev. _____ shall receive compensation of \$_____ for the period from January 1, 2027, through December 31, 2027, of which _____ is hereby designated for payment of housing related expenses and excluded from reportable compensation under Section 107 of the Internal Revenue Code.

All Future Years Unless Otherwise Provided (optional)

b. In addition, \$_____ is hereby designated for payment of housing related expenses and excluded from reportable compensation under Section 107 of the Internal Revenue Code the calendar year 2027 and all future years unless otherwise provided.

2. Payment of an Additional Amount Designated As a “Housing Allowance”

Beginning January 1, 2027

a. Rev. _____ shall also receive an additional compensation designated as “Housing Allowance” of \$_____ for the period from January 1, 2027, through December 31, 2027.

All Future Years Unless Otherwise Provided (optional)

b. In addition, \$_____ in additional compensation is hereby designated as a “Housing Allowance” for the calendar year 2027 and all future years unless otherwise provided. This amount is also excluded from reportable compensation under Section 107 of the Internal Revenue Code.

The housing allowance shall be so designated in the official church records.

Leadership Board/Chairperson

Leadership Board/Secretary

Date Action Taken