

**WISCONSIN ANNUAL CONFERENCE
RESOLUTION ON HOUSING/FURNISHINGS ALLOWANCE***

Church/Charge Name: _____

Church GCFA Number(s): _____

Note: Only fill out this form if you receive a housing/furnishings allowance.

The charge/church conference or church council of the _____
United Methodist Church met on the _____ day of _____ in 2018 at _____
_____ and adopted the following resolution for
the year 2019:

Whereas, Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income a church-designated allowance paid as part of compensation to the extent used for actual expenses incurred in owning or renting a home;

Whereas, Rev. _____ is compensated by the
_____ United Methodist Church exclusively for services
as a minister of the gospel;

Whereas, the _____ United Methodist Church
does not provide this individual with a parsonage; therefore it is hereby

Resolved, that of the total compensation paid to Rev. _____
for the one-year period beginning January 1, 2019, and ending to December 31, 2019, \$ _____ is
hereby designated to be a housing/furnishings allowance pursuant to Section 107 of the Internal Revenue Code;
and it is further

Resolved, that the designation of this amount as a housing/furnishings allowance shall apply to the period January
1, 2019, to December 31, 2019, and all future years unless otherwise provided.

***NOTE:** A licensed, commissioned, or ordained minister may be able to exclude from income the fair rental value of a home (a parsonage) or a housing allowance provided as compensation for ministerial services performed as an employee. A minister who is furnished a parsonage may exclude from income the fair rental value of the parsonage, including utilities. However, the amount excluded cannot be more than reasonable compensation for the minister's services. A minister who receives a housing allowance may exclude the allowance from gross income to the extent it is used to pay expenses in providing a home. Generally, those expenses include rent, mortgage interest, utilities, repairs, and other expenses directly relating to providing a home. The amount excluded cannot be more than the reasonable compensation for the minister's services. Visit the [IRS website](#) for more information on Earnings for Clergy.