

**WISCONSIN ANNUAL CONFERENCE
RESOLUTION ON PARSONAGE ALLOWANCE***

Church/Charge Name: _____
Church GCFA Number(s): _____

Note: Only fill out this form if you live in a parsonage.

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 the rental value of a home furnished as part of compensation, and a church-designated parsonage allowance paid as part of compensation, to the extent used for actual expenses incurred in maintaining a church-owned parsonage;

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

Whereas, the _____ United Methodist Church
provides Rev. _____ with rent-free use of a church-owned parsonage
as compensation for services provided to the church in the exercise of ministry;

Whereas, as additional compensation to Rev. _____, the
_____ United Methodist Church
also desires to pay Rev. _____ for expenses he/she
incurs in maintaining the parsonage; therefore, it is hereby

Resolved, that of the annual compensation paid to Rev. _____ for
January 1, 2019, to December 31, 2019, \$ _____ is hereby designated to be a
parsonage allowance pursuant to Section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of this amount as a parsonage allowance shall apply to January 1, 2019, to December 31, 2019, and all future years unless otherwise provided; and it is further,

Resolved, that as additional compensation to Rev. _____ for
January 1, 2019, to December 31, 2019, and for all future years unless otherwise provided, Rev.
_____ shall be permitted to live in the church-owned parsonage
located at _____, and that
no rent or other fee shall be payable by Rev. _____ for such
occupancy and use.

***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.