**Housing Allowance Language for Board Minutes**

The amount of housing allowance need to be recorded in board minutes before your new pastor begins their first day of employment on-site. Here is suggested wording for your board minutes.

*The Board was informed that under the tax law, a minister of the Gospel is not subject to federal income tax on “the housing/parsonage allowance paid to him as part of his compensation package, to the extent used by him to rent or to provide a home.” After considering the estimate of Pastor (insert minister’s first and last name) of his/her home expenses, a motion was made, seconded, and carried to pass the following resolution:*

*Resolved that of the total compensation package for Rev. (insert minister’s first and last name), as Senior Pastor, for the year (insert year), $ (insert total amount of housing allowance for the year) for the year ($ (insert weekly amount) per week) is hereby designated as parsonage allowance. Resolved that as long as Pastor (insert minister’s first and last name) is pastor of the Church, the above amount of designated parsonage allowance shall apply to all future years until modified.*