

HOUSING ALLOWANCE RESOLUTION

Whereas, Internal Revenue Code § 107 permits a minister of the gospel to exclude a portion of their gross income as a "housing allowance" to be designated towards the actual expenses of owning or renting a home; and

Whereas, _____, a nonprofit corporation, is a Christian church and part of the Global Methodist Church, a Christian denomination with clergy who hold to Wesleyan theology, share a common understanding of Wesleyan doctrine, and encourage vital and vibrant ministry of local churches; and

Whereas, _____, compensates the Rev. _____ for services as its pastor in the exercise of ministry;

Be it resolved that the compensation of Rev. _____ as pastor in 2026 is _____ annually, of which _____ annually is designated as a housing allowance for the calendar year January 1, 2026, through December 31, 2026; and

Be it further resolved that this designation as a housing allowance shall apply to all future years, unless otherwise provided.

Adopted this _____ day of _____, _____.

Finance Secretary