

10. That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Services:

*The following resolution was duly adopted by the Board of Directors of the \_\_\_\_\_ Presbyterian Church at a regularly scheduled meeting held on \_\_\_\_\_, a quorum being present:*

*Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to him/her as part of his/her compensation to the extent used by him/her for actual expenses in owning or renting a home; and*

*Whereas, Pastor \_\_\_\_\_ is compensated by \_\_\_\_\_ Presbyterian Church exclusively for services as a minister of Word and Sacrament; and*

*Whereas, \_\_\_\_\_ Presbyterian Church does not provide Pastor \_\_\_\_\_ with a manse; therefore, it is hereby*

*Resolved, that the total compensation paid to Pastor \_\_\_\_\_ for calendar year 200 shall be \$\_\_\_\_\_, of which \$\_\_\_\_\_ is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further*

*Resolved, that the designation of \$\_\_\_\_\_ as a housing allowance shall apply to calendar year 200 and all future years unless otherwise provided.<sup>1</sup>*

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<sup>1</sup> This wording provided verbatim (or nearly verbatim) from Richard Hammer's Church and Clergy Tax Guide, 2002. **Congregations are strongly encouraged to purchase the most current edition.** (A model for resolutions for pastors provided a manse can be found in Hammer's book or by calling the presbytery office.)