

**HOUSING ALLOWANCE DESIGNATION FOR MINISTERS**

The following resolution was duly adopted by the Church Board of the **[CHURCH NAME]** Church of the Nazarene at its **[DATE OF MEETING]** meeting:

**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 as part of compensation to the extent used to meet the actual housing expenses up to the limits allowed by law; and

**Whereas**, the following pastoral staff members are compensated by the **[NAME OF CHURCH]** Church of the Nazarene exclusively for services as ministers of the gospel:

**[NAME(S) OF PASTOR  
and DISTRICT-LICENSED OR ORDAINED  
ASSOCIATE PASTORS]**

**Resolved**, that the compensation paid to the above-named pastoral staff member(s) for calendar year **[ENTER NEXT CALENDAR YEAR]** as estimated on request forms (copies of which are attached hereto) is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code.

SIGNED: \_\_\_\_\_  
Secretary of the Board

DATED: \_\_\_\_\_