

**Pastor's Compensation Agreement Form
Parsonage Furnishings Allowance or Housing Allowance Resolutions
January 1, 2012 to December 31, 2012**

Adopt one of the Following Resolutions:

A. When the Church Owns the Parsonage:

The Chairman of the _____ has informed the Local Conference of the _____ Evangelical Congregational Church that under the tax law, a minister of the Gospel is not subject to federal income tax on "the parsonage allowance paid to him as part of his compensation to the extent used by him to provide a home." The parsonage is owned by the church and actual utility expenses will be paid by the church. Motion was made, seconded and approved by the Local Conference to adopt the following: *Resolved that the Total Salary of Rev. _____ be established at \$ _____ for the calendar year, and that the amount of \$ _____ from the salary be designated as Parsonage Furnishings Allowance, according to IRS Code Sec. 107. This resolution shall be good and valid for the upcoming salary year and all years afterward unless changed by this body.*

Date: ____/____/____

Signed: _____

Name and Position/Title

Pastor

B. When the Pastor Owns or Rents his own Home:

The Chairman of the _____ has informed the Local Conference of the _____ Evangelical Congregational Church that under the tax law, a minister of the Gospel is not subject to federal income tax on "the housing allowance paid to him as part of his compensation to the extent used by him to rent or provide a home." The pastor will assume all expenses for his home. Motion was made, seconded and approved by the Local Conference to adopt the following: *"Resolved that the Total Salary of Rev. _____ be established at \$ _____ for the calendar year and, from the salary, the amount of \$ _____ be designated as a Housing Allowance, according to IRS Code Sec. 107. This resolution shall be good and valid for the upcoming salary year and all years afterward unless changed by this body."*

Date: ____/____/____

Signed: _____

Name and Position/Title

Pastor