



**FREE METHODIST CHURCH – USA  
ORDAINED MINISTERS  
PRE-DETERMINED HOUSING ALLOWANCE**

**2019**

I am hereby informed that under Internal Revenue Code Section 107, in the case of a minister of the Gospel, gross income does not include the housing allowance paid to the minister as part of the minister's compensation to the extent it is used to rent or provide a home. The responsibility for determining the appropriate amount of housing allowance that can be excluded belongs to the minister. The church has no responsibility beyond determining that the compensation is reasonable. This eligible amount in any individual case may not exceed the fair rental value of the minister's home (including furnishings) plus the cost of utilities. The following is a pre-determined estimate by the undersigned as to "out-of-pocket" housing expenses to be excluded from wages reported in Box 10 of the W-2.

1.	Rent/Principle Mortgage Payments	\$ _____
2.	Taxes and Interest	\$ _____
3.	Insurance on Home and/or Contents	\$ _____
4.	Repairs/Upkeep on Home and Contents	\$ _____
5.	Furniture and Appliances	\$ _____
6.	Decorator Items	\$ _____
7.	Curtains, Linens, etc.	\$ _____
8.	Utilities, Cable TV, Garbage, Second Phone Line	\$ _____
9.	Cleaning Supplies, Lawn Upkeep, Misc.	\$ _____
<b>Total \$</b>		_____

Upon approval by the Board of Administration of the Free Methodist Church – USA, the amount indicated above will be considered officially designated as a housing allowance.

\_\_\_\_\_  
Minister

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department

Approved pursuant to action of the Board of Administration this \_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Chairman