



**Free Methodist Church – USA**

**RETIRED MINISTER’S  
HOUSING ALLOWANCE DECLARATION**

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. As a retired minister receiving a retirement benefit from the Free Methodist Church – USA, I want to declare my housing allowance as follows:

\_\_\_\_\_ I declare the total amount of my retirement benefits as housing allowance.

\_\_\_\_\_ I do not declare my total amount of retirement benefits as housing allowance. I want to declare \$\_\_\_\_\_ (please state the exact dollar amount).

Signed \_\_\_\_\_

Printed Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Social Security # \_\_\_\_\_ Date \_\_\_\_\_

Email the completed form to [hrdept@fmcusa.org](mailto:hrdept@fmcusa.org) via secure file transfer site WeTransfer at [hrdeptfmcusa.wetransfer.com](https://www.wetransfer.com); fax to 317.244.1503; or mail to FMC-USA, ATTN: Human Resources, PO Box 51710, Indianapolis, IN 46251.