

Housing Exclusion for Ordained Employees

An ordained employee may request an amount up to the fair rental value of a primary residence (furnished), plus utilities, as a housing exclusion for income-tax purposes, as provided in the Internal Revenue Service tax code. A form is distributed each year on which the ordained person must make the request for the following tax year. Once the Board of Trustees' Finance and Business Affairs Committee approves the request, payroll records of the affected salary year reflect the housing allowance designation for each payroll period. A housing exclusion approval letter is mailed to each participant at the end of year before the housing exclusion takes effect.