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Parsonage Designation

Resolved, that the Pension Board realizes that the value of parsonage that may be excluded from federal (and, perhaps state) income taxation will vary based upon the circumstances of each member of the clergy receiving a pension benefit following active employment by the Church. Accordingly, the Pension Board declares that for payments received during calendar year 2026, each member of the clergy receiving his pension benefit may designate up to 100% of the amount of pension benefits used by him for expenses directly related to providing a home that qualify for exclusion from taxable income pursuant to Section 107 of the Internal Revenue Code of 1986, as amended. The amount that may be excluded from income tax may not exceed the fair rental value of the home (including furnishings) plus the cost of utilities. The clergy member, and not the Pension Board, has the responsibility to determine the appropriate amount of housing allowance that can be excluded from income taking into account his prevailing facts and circumstances.

Approved 12-15-2025