

Church City & Name

Pastor Name

2022 HOUSING ALLOWANCE AND HOUSING RELATED ALLOWANCES WORKSHEET

The figures on this worksheet are to be used to help figure the actual housing allowance and utilities & furnishings allowance for compensation allocation in 2022. In accordance with the provisions and requirements of Section 107 of the U.S. Internal Revenue Code of 1954, the amounts must represent, to the best of your knowledge and belief, a true estimate of payments to be made to rent or to provide a home out of the gross compensation paid by your church for the year 2022.

This estimate cannot exceed an amount equal to the fair rental value of the home plus other allowable costs as defined in Section 107 of the IRC. (NOTE: When the costs of purchasing a home exceed the fair rental value plus other allowable costs, only an amount equal to the fair rental value plus line 7 below may be used. See Revenue Policy 71-280).

Housing Allowance

DO NOT use this section if you live in a parsonage

1. Annual Rent or Lease of premises \$ _____
2. Payment on purchase of a home, including principal, interest, taxes, insurance, etc. (not to exceed the fair rental value of the home) \$ _____

Utilities and Furnishings Allowance

(This section should be used by all persons)

3. Utilities (gas, electricity, water, telephone, garbage, etc) \$ _____
 4. Furnishings \$ _____
 5. Maintenance and Upkeep \$ _____
 6. Other Allowable Section 107 items \$ _____
 7. TOTAL Utilities & Furnishings ALLOWANCE (Total Lines 3-6) \$ _____
- TOTAL SECTION 107 ALLOWANCES (Line 1 or 2 plus line 7) \$ _____**

It is the clergy person's responsibility for maintaining and keeping available for any requirements of the Federal Government, in accordance with the Internal Revenue Code of 1954, all supporting leases, mortgages, tax, utility, repair and/or maintenance bills, and any other documentation necessary to support that portion of the above estimate which is claimed as actually expended for housing and utilities expenses.

Note that any changes to the amount classified as Utilities/Furnishings Allowance and/or Housing Allowance must be made in advance of payment by the church. Retro-active changes are not allowed per IRS regulations.