

## Housing Allowance Request Form

Global Service Network, Inc. gives all full-time ministers who are commissioned, licensed, or ordained a minister's housing allowance.

IRS regulations make clear that a minister's housing allowance, sometimes called a parsonage allowance or a rental allowance, is excludable from gross income for income tax purposes, but not for self-employment tax purposes.

Ministers that receive an amount officially designated as a rental allowance as part of their pay can exclude from their gross income the amount that is used to provide or rent a home. However, the exclusion is limited to the lesser of the fair market rental value (including furnishing, utilities, garage, etc.) of the amount officially designated (in advance of payment) as a rental or housing allowance, or the actual amount used to provide a home, and cannot exceed what is reasonable pay for your services. The payments must be used in the year received.

If a minister owns a home and receives a housing allowance as part of his/her pay for services as a minister, the exclusion cannot be more than the smaller of the following:

- The amount actually used to provide a home,
- The amount officially designated (in advance of payment) as a rental or housing allowance,
- The fair market rental value of the home, including furnishings, utilities, garage, etc., or
- An amount which represents reasonable pay for your services as a minister.

For more information consult IRS Pub. 517, "*Social Security and Other Information for the Members of the Clergy and Religious Workers*" or with a qualified tax planner.

By my signature below, I acknowledge that I am requesting a housing allowance, that I am responsible for any and all tax implications as a result of this request, and that I am responsible for maintaining appropriate documentation to support this housing allowance. Global Service Network's Board of Directors approval of this request is strictly based on their evaluation of the interests of Global Service Network, and is not intended to convey any assurance or confirmation of the adequacy or accuracy of this housing request with regard to my personal needs. I further acknowledge that any amount requested deemed excessive may result in an IRS audit, for which I am solely responsible.

In light of the foregoing information, I request approval of an annual Minister's Housing Allowance amount of \$\_\_\_\_\_ per month for tax year \_\_\_\_\_.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Print Name**

<b>Official Use</b>
Date Approved ____ / ____ / ____
Approver Signature _____