

HOUSING ALLOWANCE WORKSHEET

Minister's Parsonage

Minister's Name: _____
 For the period: _____, 20__ to _____, 20__.
 Date designation approved: _____, 20__

Allowable Housing Expenses: (*Expenses paid by minister from current income*)

	<u>Estimated Expenses</u>	<u>Actual Expenses</u>
Personal property insurance on minister-owned contents	_____	_____
Personal property taxes on contents	_____	_____
Umbrella liability insurance	_____	_____
Utilities (<i>gas, electricity, water, trash collection</i>)	_____	_____
Local telephone expense (<i>base charge</i>)	_____	_____
Decoration and redecoration	_____	_____
Structural maintenance and repair	_____	_____
Landscaping, gardening, and pest control	_____	_____
Furnishings (<i>purchase, repair, replacement</i>)	_____	_____
<u>Subtotal</u>	_____	_____
10% allowance for unexpected expenses	_____	_____
TOTAL	\$_____	\$_____ (A)
Properly designated housing allowance		\$_____ (B)

NOTE: Costs for food and domestic help do not qualify as housing expenses.

The amount excludable from income for federal income tax purposes is the *lowest* of A or B.