



PCJC Predetermined Housing Allowance Worksheet

Name: _____ Effective for the year 2024

I am hereby informed that under the Internal Revenue Code Section 107, in the case of a minister of the Gospel, gross income does not include the housing allowance paid to the minister as part of the minister's compensation to the extent it is used to rent or provide a home. The responsibility for determining the appropriate amount of housing allowance that can be excluded is the minister's. The PCJC has no responsibility beyond determining that the compensation is reasonable. The following is a predetermined estimate by the undersigned as to "out of pocket" housing expenses to be excluded from wages reported in Box 10 of the W2.

- 1. Rent/principle mortgage payments \$ _____
- 2. Taxes and interest \$ _____
- 3. Insurance on home and/or contents \$ _____
- 4. Repairs / upkeep on home and contents \$ _____
- 5. Furniture and appliances \$ _____
- 6. Decorator items \$ _____
- 7. Curtains, linens etc \$ _____
- 8. Utilities, cable TV, garbage, phone \$ _____
- 9. Cleaning supplies, lawn upkeep, and misc. \$ _____

Total: \$ _____

Upon approval by the **PCJC Board of Administration**, the amount indicated above will be considered officially designated as a housing for the year 2024.

Minister signature

Date

Approved pursuant to action of the **PCJC Board of Administration**:

Chairperson or Treasurer signature

Date

The housing allowance designation is to be approved annually prior to the effective date

