

Clergy Housing Allowance Designation and Federal Income Tax Exclusion Worksheet

Year 20__

For Cleric Living in Church Provided Housing

Estimates for
Calculating
Designation

Actuals for
Determining Federal
Tax Exclusion

Expenditures for Housing

Not Paid for by Employer

Tenants insurance	\$ _____	\$ _____
Furnishings and appliances (purchases and repairs)	\$ _____	\$ _____
Yard maintenance and improvements	\$ _____	\$ _____
Structural repairs and remodeling	\$ _____	\$ _____
Maintenance items (pest control, cleaning supplies, etc.)	\$ _____	\$ _____
Homeowner's association fees	\$ _____	\$ _____
Utilities		
Electricity	\$ _____	\$ _____
Natural gas/oil	\$ _____	\$ _____
Water/sewer	\$ _____	\$ _____
Basic cable TV / Internet access	\$ _____	\$ _____
Trash pickup	\$ _____	\$ _____
Local telephone charges	\$ _____	\$ _____
Misc/other	\$ _____	\$ _____

Total Housing Expenses

(1a) \$ _____ (1b) \$ _____

Employer Designated Housing Allowance

If active, designation based on calculation (1a) \$ _____

If retired, CPG pension payments (1099R) and RSVP withdrawals \$ _____

Designated Housing Allowance

(2a) \$ _____

Fair Market Rental Value of Church Owned Housing, furnished plus utilities**

Annual fair market rental value from realtor/appraiser \$ _____

Annual rental value of furnishings and appliances \$ _____

Annual utilities costs (from above) or paid by employer \$ _____

Total Annual Fair Market Rental Value, furnished plus utilities

(3a) \$ _____

**Must include for SECA tax

Federal Tax Housing Allowance Exclusion*

Least of (1b), (2a) or (3a)

\$ _____

*Not excludible for SECA tax

This form is provided to you for informational purposes only and should not be viewed as investment, tax or other advice. Please consult your tax advisor for further information on your housing allowance exclusion.