

Housing Allowance Worksheet

Track housing costs against the amount your church board approved.

Record-keeping only, not tax advice. Housing allowance rules are specific. Ask a tax professional who knows clergy taxes how they apply to you.

Approved allowance

Tax year	
Amount approved by the board	\$
Date approved (should be before the year begins)	
Where the approval is recorded (minutes, resolution)	

Housing costs by month

Month	Rent or mortgage	Utilities	Furnishings and repairs	Insurance and taxes	Other housing	Total
Jan						
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Oct						
Nov						
Dec						
Year						

Year-end comparison

A. Amount the board approved	\$
B. Actual housing costs for the year (total above)	\$
C. Fair rental value of the home, furnished, plus utilities	\$
D. Housing allowance actually paid to you	\$
Smallest of A, B, C (bring this to your tax preparer)	\$

Keep with this worksheet

- ☐ Board minutes or resolution approving the allowance
- ☐ Mortgage or rent statements
- ☐ Utility bills
- ☐ Receipts for furnishings and repairs
- ☐ A note on how you estimated fair rental value