



# Housing Allowance Checklist: Pastor/Church Responsibilities

	Pastor	Church
Before the calendar year begins*	<ul style="list-style-type: none"><li><input type="checkbox"/> Calculate anticipated housing costs.</li><li><input type="checkbox"/> Request housing allowance from church.</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Officially designate housing allowance.</li></ul>
During the calendar year	<ul style="list-style-type: none"><li><input type="checkbox"/> Track housing expenses and retain proof.</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Pay pastor salary and housing allowance but report only salary to IRS on Form W-2.</li></ul>
After the year is over	<ul style="list-style-type: none"><li><input type="checkbox"/> Prepare tax return. Add any excess housing allowance back in with wages and entire housing allowance amount on Schedule SE.</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Provide pastor a letter stating housing allowance amount or other notification.</li></ul>

*\*This can be done at any time throughout the year but provides the greatest benefit at the beginning.*