

# LEE MEMORIAL HEALTH SYSTEM BOARD OF DIRECTORS POLICY MANUAL

no. 40.08B  
supersedes no. 40.08A

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category: Employee Relations  
title: Clergy Housing Allowance

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original adoption: 10/27/00 review date: 12/11/03  
revision date: 10/27/00, 07/26/02, 1/6/04

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## PURPOSE:

To make provision for housing allowance for System employed Clergy as provided for under IRS regulations.

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## POLICY:

The allowance for the purpose of determining tax deductibility of income for System Clergy will be set at 50% of each employed Clergy's compensation for housing allowance. The Board Chairman is authorized to sign an annual statement expressing the percentage in a dollar figure.

### Statement sample:

TO WHOM IT MAY CONCERN:

Pursuant to Board Policy 40.08:

For the purpose of determining the tax deductibility of income to:

Reverend

Social Security #

which may be attributed as a "Housing Allowance" for clergy, as defined by the Internal Revenue Service, the Board of Directors designates as housing allowance for Reverend \_\_\_\_\_, an amount of up to fifty percent of Reverend \_\_\_\_\_ salary (\$if available) from Lee Memorial Health System to be substantiated by Reverend \_\_\_\_\_ by documented proof of actual housing expenses for calendar year (future year).

Signed by Chairman, Board of Directors