

Housing Allowance and Parsonage

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207.n. Guidelines and Standards for Housing Allowance and Parsonage

Every church must provide adequate housing for its pastor. The church or charge may meet this need by means of a parsonage or by providing a housing allowance sufficient to buy or rent a home in the area served by the church. The minimum housing allowance for 2022 is \$17,600. Any exceptions to less than minimum must be approved by the district superintendent. The allowance should respect the Internal Revenue Service regulations and rulings. The housing allowance should be clearly established, recorded in the charge conference minutes and excluded from Box 1 but listed in Box 14 in the W-2 form provided to the pastor. It is recommended that if a pastor has any questions concerning his/her compliance with the IRS regulations, he/she should consult a professional tax consultant or a certified public accountant.

207.o. Minimum Standards for Church-provided Parsonages

These guidelines are intended to offer direction and goals for local church leaders in decisions regarding the construction of new parsonages and/or the upgrading and maintenance of existing parsonages. While the Commission understands that many parsonages within the annual conference do not meet these minimum standards, it is expected that measures will be taken by the local church to bring their parsonage(s) within these standards as soon as possible. In addition to these standards, it is expected that everything in the parsonage will be in working order.

1. **Bedrooms:** The parsonage shall have three or four bedrooms of at least 120 square feet each with ample lighted closets in each. The master bedroom shall have its own bath. It is recommended that the master bedroom be located on the main level. At least one bedroom and bath shall be on the main level.
2. **Bathrooms:** There shall be at least two full baths in the house.
3. **Kitchen:** The kitchen shall be large enough for family eating space or a breakfast nook as well as built-in cabinets, double sink, cooking range, self-cleaning oven, and frost-free refrigerator with a large freezer and ice maker.
4. **Climate control:** Central heat and air are required, along with insulation to meet present day building codes. Energy efficient windows and doors are to be provided in order to conserve energy. Screens must also be provided for all windows.
5. **Office:** An office with adequate office equipment and furniture shall be provided either at the parsonage or at the church.
6. **Living/Dining Area:** There shall be common living space consisting of a living room, family/recreational room, and dining room for entertaining.
7. **Floor coverings:** The church shall provide proper floor coverings in the parsonage with either carpeting or hardwood flooring in living spaces and tiled or vinyl flooring in the kitchens and bathrooms.
8. **Window treatments:** The church shall provide blinds or shades for all windows. Curtains may be provided but are not required.
9. **Telecommunications:** The parsonage shall have connections for cable or satellite television, telephone and high-speed internet. If these services are desired and activated by the pastor, the fees for such services shall be paid by the pastor.

10. **Utility area:** There shall be an indoor utility area to include an automatic clothes washer and dryer provided by the church.
11. **Wiring/Plumbing:** All wiring and plumbing must conform to present day codes and are to provide for present and future needs in order that all appliances and computer equipment may be used safely. All receptacles must be properly grounded.
12. **Security and Safety:** The church shall provide smoke alarms and fire extinguishers. Carbon monoxide detector/alarms should be installed near the furnace, kitchen and water heater areas and sleeping areas if said appliances use gas. All exterior doors shall have dead bolt locks. It is recommended that the church also provide a security system for the parsonage with the pastor paying for the monitoring services.
13. **Parsonage grounds:** Parsonage grounds should have foundation shrubbery, shade trees and adequate yard space for children. It is recommended that the church provide lawn maintenance service for the parsonage; if not, a powered lawn mower must be provided for the parsonage. The mower should be a riding mower if the yard is larger than ½ acre. Maintenance of the mower is the responsibility of the church. A fenced play area is recommended.
14. **Garage/Carport and storage:** A two-car garage or covered carport shall be provided and a minimum of 120 square feet of outdoor storage space shall be provided.
15. **Insurance:** An amount of insurance equal to at least 80% of the replacement value of the parsonage and church-owned contents should be carried by the church (fire and extended coverage). **The pastor must carry adequate insurance to cover the pastor and the pastor's family's personal belongings and furnishings. The church does not insure the pastor's personal belongings either at the parsonage or the church building.**
16. **Parsonage Updates:** All parsonages shall be updated or renovated to conform as nearly as possible to the suggested minimum standards in these guidelines which were approved by the Annual Conference in 2016.
17. **Any parsonages not meeting the standards must be approved for usage by the district superintendent on an annual basis.**

207.p. General Guidelines for Parsonages

Guidelines for Privacy:

Although the parsonage is the property of the church, it must be understood that it is also the private home of the parsonage family. Courtesy dictates that the parsonage be visited only upon invitation by the parsonage family. Even the annual mandatory parsonage review and parsonage committee meetings must be scheduled with the parsonage family with at least a two-week notice.

Guidelines for Care of Property:

The parsonage family shall take care of the house, furnishings and property, making it a policy to leave them in good condition. Best results will be obtained as the parsonage family and parsonage committee work together, feeling free to discuss the needs with each other. It is understood that there will be a natural depreciation of property and contents which calls for repairs and replacements periodically.

Guidelines for Parsonage Upkeep:

1. It is recommended that the church's annual budget include a parsonage fund equivalent to at least 3% of the value of the property for the purpose of repairs, maintenance, pest control and insurance. Unused yearly funds should be placed in an interest-bearing account to be used for capital expenses of the parsonage to include the future purchase of a new parsonage where the current does not meet minimum parsonage standards.
2. The parsonage family shall be consulted in the selection of color schemes, window treatments and equipment.
3. The parsonage shall be kept well painted inside and out.
4. Every parsonage shall have a parsonage file. The parsonage file is to be maintained by the parsonage family and shall include all guarantees, repair parts lists, instructions for use of equipment, and an inventory of all church-owned contents. The file shall also include a maintenance log which will list when and from whom items were purchased, who to call for repairs, when and by whom improvements were made, and any other information helpful to future parsonage families. A pictorial record, preferably in video format, should be taken as soon as possible on or after each moving day. This record will be invaluable for insurance purposes in case of fire or other catastrophe. It also would serve as a record of the parsonage's initial condition. An extra copy of the pictorial record and the parsonage file shall be updated and stored in a secure place away from the parsonage.

Guidelines for Pets and Guide or Service Animals:

Keeping animals outside the parsonage is recommended. It is understood, however, that family pets, guide or service animals kept inside the home bring much comfort and joy.

Therefore, if they are kept inside the parsonage, the following guidelines must be met:

1. The church trustees must be kept informed of any pet inside or outside the parsonage.
2. Only a domestic pet, which will be defined as a small dog, cat, caged bird or aquarium fish can be kept in the parsonage. Guide and service animals are not to be considered pets. Any other animal requires the approval of the church trustees. Also, more than one indoor pet or service animal requires the approval of the trustees.
3. All damages incurred by any pet or service animal will be the responsibility of the pastor and will be reported to the church trustees and assessed. Payment for repairs should be immediate, but no later than moving day. Flea and tick treatment is required.
4. Upon the change of the parsonage family, if animals have been kept inside, the parsonage family must make an extra effort to thoroughly clean the entire parsonage to eliminate any evidence of the animals having been present, which includes fleas, ticks, pet hair, pet dander, stains, excrements, etc. This cleaning would include having all carpet / rugs professionally cleaned.

Guidelines for Smoking:

There shall be no smoking inside the parsonages.

Guidelines for Handling Unusual Damages:

The Pastor/Staff Relations Committee and the Board of Trustees shall have regular inspections

of the parsonage (see *Mandatory Parsonage Review Guidelines* below). This will permit all parties to review the general condition of the parsonage in order to identify deficiencies of the parsonage and define programs and time schedules for improvement.

1. Any unusual damages caused by the parsonage family shall be reported to the district superintendent.
2. Unusual damages caused by the parsonage family shall be paid for by the pastor involved. Various approaches for repayment of damage repair expenses may be necessary, including but not limited to the following:
 - a. Payment in full to the church for any unusual damages when identified;
 - b. Payment in full to the church prior to moving to next appointment (or retirement);
 - c. Creating a repayment schedule which may follow the pastor to his/her next appointment (or retirement);
 - d. In every case, the handling of such matters must be done in consultation with the supervising district superintendent.

Guidelines for Utilities:

Arrangements should be made by the pastor with appropriate companies to prorate all utility bills up through moving day. The moving pastor shall not have the utilities turned off. It is recommended that the church have the utility accounts in the church's name with the pastor paying the amounts due for the utilities to the church a week prior to the due date. This will prevent any transfer issues arising from pastors moving.

Mandatory Parsonage Review Guidelines:

1. A meeting concerning the parsonage will be conducted each year prior to charge conference.
2. This meeting will be held in the parsonage and will include a mandatory review of the entire parsonage—inside and out.
3. The attendance of the following individuals is expected: the pastor, the trustee chairperson, the parsonage committee chairperson, and the chairperson of the pastor/staff relations committee (see *The 2016 Book of Discipline*, ¶2533.4). If the pastor has a spouse, he/she should also be included.
4. The specific date can be set any time during the year, but it must be set at least two weeks prior to the church's annual charge conference with all parties agreeing to the date set.
5. Even though this mandatory meeting takes place to satisfy a disciplinary requirement, it is recommended that other parsonage committee meetings be held to consider parsonage improvements and other concerns.
6. A parsonage report detailing the findings and recommendations made during the meeting will be completed and signed by all in attendance at the parsonage review. This report will be submitted to the district superintendent during the charge conference. One copy of the report shall be placed in the parsonage file at the parsonage and a second copy shall be kept at the church or away from the parsonage grounds.
7. Any concern by either the pastor or church may be addressed at a later meeting. The district superintendent may become involved, if deemed necessary by either party.

8. Continual patterns of parsonage abuse will be documented and stored in each pastor's file.

Check List When a Parsonage is Being Vacated:

The following check list shall be completed when a parsonage family is moving. It is the responsibility of the parsonage family to thoroughly clean both the parsonage and grounds. It is not the responsibility of the church to clean the parsonage. A walk through by the parsonage committee should be conducted prior to the new pastor's arrival to confirm the following items have been completed and it is ready for the new family.

1. Windows cleaned inside.
2. Window blinds/shades cleaned.
3. Rugs and carpets vacuumed (shampooed if needed, professionally cleaned if pets or service animals were kept in the parsonage).
4. All hard surface floors cleaned.
5. All appliances cleaned inside and out.
6. All cabinets cleaned inside and out.
7. Basement, closets and shelving cleaned.
8. Light bulbs replaced as necessary.
9. Bathrooms thoroughly cleaned, including fixture, tile grout, shower doors/curtains, medicine cabinets, walls and floors.
10. Garage, carport and outside buildings swept and left orderly.
11. The lawn shall be left in a well-maintained order.
12. All trash is properly disposed. (It is recommended that the church provide an extra refuse container during move week.)
13. A list of all items needing the attention provided to the parsonage committee.
(This checklist may be used by the incoming pastor to rate items upon move-in as excellent, satisfactory or poor.)

207.q. Summary statement for parsonages

The parsonage is a witness of the church, and it is a symbol of the stewardship of the congregation; the parsonage should, therefore, receive the same kind of care as the church building. An occasional open house is suggested as a means of the church and the parsonage family sharing this witness and as a means of enhancing the relationship between the congregation and the parsonage family.