

Cabinet Policy for Clergy Housing

Full-time clergy receive housing as part of their compensation. Housing can take one of two forms: a parsonage or a housing allowance. A church desiring a full-time appointment is required to provide one of the two for the appointed pastor. Churches with part-time clergy do not have to provide housing for their pastor, but they may do so if they are able. Part-time appointments with housing are easier for the Cabinet to fill than part-time churches without housing.

Parsonages

The Cabinet sets the following requirements for parsonages in the Florida Conference:

1. The parsonage will be provided for the pastoral family to live in. In addition to the parsonage, the church will cover the following monthly expenses:
 - a. Electricity
 - b. Water
 - c. Sewer
 - d. Trash Removal
 - e. Internet
 - f. Pest Control Including an Annual Termite Inspection
2. Churches may choose to provide additional utilities but are not required to do so. Examples of such utilities would include lawn mowing and/or cable. If a church does not provide lawn mowing, then the church should provide a lawn mower that the pastoral family can use to cut their grass.
3. The Staff Parish Relations Committee (or its equivalent) and the Board of Trustees (or its equivalent) will inspect the parsonage annually. They will set an appropriate time with the pastoral family to do so.
4. The parsonage will meet all city, county, and state building codes and be safe for the pastoral family.
5. Parsonages should have at least three bedrooms and two bathrooms.
6. Parsonages should have the following appliances:
 - a. Stove
 - b. Microwave
 - c. Dishwasher
 - d. Refrigerator
 - e. Washer and Dryer
 - f. Hot Water Heater
 - g. Fire extinguishers as required by code

7. Churches will not furnish parsonages. The pastoral family will provide their own furnishings.
8. The church should prepare a regular schedule of maintenance for the parsonage to protect its asset. Needed repairs must be done promptly. Normal wear and tear is the responsibility of the church to repair. The pastoral family should promptly share needed repairs with the church.
9. The pastoral family will keep the parsonage clean and neat. Routine cleaning is the responsibility of the pastoral family, not the church.
10. If the church provides a parsonage, but the pastoral family chooses not to live in it, the church is not responsible for paying any additional housing costs to the pastor.
11. The pastoral family will be responsible for cleaning (including a deep cleaning at move-out) and excessive wear and tear (including wear and tear caused by pets to the home and lawn).

Housing Allowance

The Cabinet sets the following requirements for housing allowances in the Florida Conference:

1. A housing allowance instead of a parsonage must be approved by a duly authorized church conference.
2. The sale of a parsonage must be approved by a church conference as required by the *Book of Doctrines and Discipline*.
3. A housing allowance requires specific IRS requirements for authorization and reporting. Churches must follow these. Failure to abide by IRS requirements can have negative consequences for both the church and the pastor.
4. Churches should not make loans to pastors for housing. If a pastor is renting a home, the church may assist with a security deposit if it so desires to do so. If the security deposit is not returned at the end of the lease due to the pastor not properly cleaning the home, the pastor will reimburse the church for the security deposit.
5. A housing allowance must include the following:
 - a. An amount equal to the fair market rental value of homes within five miles of the church. Representative homes must have three bedrooms and two baths and be approximately 1,500 square feet to 2,000 square feet.
 - b. The average monthly utility costs to cover a 2,000 square foot home including electricity, water, sewer, pest control, trash removal, and internet.
 - c. Documentation supporting the proposed housing allowance must be presented to the church conference for approval.
 - d. Churches will annually review the above housing costs and make any necessary adjustments to keep up with the cost of living in the area.

Unanimously adopted on December 14, 2023