

# The Virginia Annual Conference

## Clergy Housing Policy

- Each full-time clergy appointment will provide housing that meets or exceeds The Virginia Annual Conference minimum parsonage standards including heat and air conditioning by either providing a parsonage or an adequate housing allowance.
- In some circumstances, the district superintendent may work with the church and pastor to arrange for the church to rent a parsonage for the pastor, in lieu of a housing allowance; or, to provide a loan for a security deposit so that the pastor can use a housing allowance to enter into a rental agreement.
- If a parsonage is not accessible for persons with disabilities and the pastor or pastoral family requires accessible housing, either the parsonage shall be made appropriately accessible or a housing allowance shall be paid.
- The church shall submit the “Annual Parsonage Inspection” or “Housing Allowance Review” to the district by June 1 of each year.
- Every pastor on a charge will be expected to receive the same housing allowance.
- Housing allowances shall be based on the fair rental value for a 3 bedroom, 1.5 bath home in the community (zip code) in which the church is located (including heat and air conditioning). See Housing Allowance Review document for calculation of Housing Allowance.
- If housing is offered and the pastor chooses NOT to live in the church-provided housing, the church is not obligated to pay housing allowance. If the parsonage is rented out, then a housing allowance must be paid.
- If a parsonage is to be rented, ¶2540 of the 2016 Book of Discipline shall be followed for approval.
- If a church has a parsonage that is rented, the rental funds should be placed in a designated parsonage/housing account. If the local church rents out the parsonage, then a minimum of 75% of the rental income shall be paid towards a housing allowance for the pastor, and 25% of the rental income shall be used for maintenance reserve for the parsonage. (see above regarding the calculating amount of housing allowance)
- Churches are responsible for compliance with any tax laws applicable to income generated from rental and for taxes related to the change in property use.
- Housing arrangements for clergy couples are made in consultation with the District Superintendent. (see below)
- The sale of parsonages must be done in collaboration with the District Superintendent and in accordance with ¶2540 and 2543.1 of the 2016 Book of Discipline. Please note that principal proceeds from the sale of a parsonage may not be used for the current (or budget) expenses of the local church. Interest on the proceeds of the sale may be used for a housing allowance. The principal proceeds may be used for capital expenditures, with the approval of the District Superintendent.

Revised by the Cabinet 2/2024

Revised by the Cabinet 11/2023

Revised by the Cabinet 1/2016

Adopted by the Cabinet 4/2011

### **Clergy Couple Housing Policy**

- If both churches have a parsonage, the clergy couple may choose which to reside in. The other church will provide a full housing allowance (see above).
- If both appointments provide a housing allowance, each church provides a full housing allowance to both appointed pastors.
- If one appointment provides a parsonage and one appointment provides a housing allowance, the parsonage will serve to house the couple and the housing allowance will be provided to the clergy of the church that provides that allowance (if the clergy couple, in consultation with their churches and the district superintendent, arrange to live in a home other than the provided parsonage, refer to above policy regarding housing allowance in lieu of parsonage).

Approved by Cabinet 11/23