

MINISTERIAL PARSONAGE REPORT (Personal Use Only)

FULL NAME: _____

EMPLOYMENT DATES: _____

EMPLOYMENT STATUS:

Number of Months in Florida Conference in 2026: _____

HOUSING STATUS FOR 2026:

Rent _____ Number of Months this year _____ (COMPLETE SECTION A ONLY)

Own _____ Number of Months this year _____ (COMPLETE SECTION A & B)

SECTION A - ACTUAL HOUSING EXPENSES - RENTERS AND HOMEOWNERS

1. Purchase of Home (down payment, etc.) _____
2. Rent or House Payments _____
3. Utilities Expense _____
4. Furnishings & Appliances _____
5. Maintenance, Repairs & Other Parsonage Expenses _____
- TOTAL _____ **A**

SECTION B - FAIR RENTAL VALUE COMPUTATION - HOMEOWNERS

1. Monthly Fair Rental Value of Unfurnished Home _____
2. Monthly Furniture Rental Value (Suggested 20% of Item 1) _____
3. Number of Months Home Owned during 2026 _____
4. Subtotal (Item 1 plus 2, multiplied by Item 3) _____
5. Actual Cost of Utilities (per Section A, line 3 above) _____
6. Total Fair Rental Value Plus Utilities (Item 4 plus 5) _____
7. Total Rent Paid during the Year
(For period before or after home ownership) _____
8. Additional Expenses Attributable to Renting
(For period before or after home ownership) _____
- TOTAL (Items 6, 7, and 8) _____ **B**

SECTION C – VOTED MAXIMUM PARSONAGE LIMIT ESTABLISHED BY THE FLORIDA CONFERENCE FOR 2026

1. Parsonage Allowance Limit per Policy for 2026 \$73,000 **C**

COMPUTATION OF ALLOWANCE - FOR YOUR USE ONLY

Computed Parsonage Allowance - Lowest of A, B or C

(This is the amount you should send to us as your calculated Parsonage for 2026)

Note: Should the IRS question the amount submitted, it will be the employee's responsibility to provide proper documentation.

2026 Parsonage Allowance Form - Example & Instructions

Florida Conference Treasury Department

Important Reminder: The amount submitted must be the lowest amount from Section A, Section B, or Section C.

Example: Section A = \$48,600.00 | Section B = \$47,900.00 | Section C = \$73,000.00. The amount to submit is \$47,900.00 because it is the lowest amount.

Section A: Actual Housing Expenses

Required for homeowners and renters. Include home purchase costs, rent/mortgage payments, utilities, furnishings/appliances, and maintenance expenses. Example totals: A1 \$0, A2 \$29,000, A3 \$8,900, A4 \$6,400, A5 \$4,300. Total Section A = \$48,600.

Section B: Fair Rental Value Computation

Homeowners only. Calculate fair rental value: (Monthly Rental Value + Furniture Rental Value) x Months Owned, then add utilities. Example: $(\$2,600 + \$650) \times 12 = \$39,000$, plus utilities of \$8,900 = \$47,900. Total Section B = \$47,900.

Section C: Voted Maximum Parsonage Limit

The Florida Conference voted maximum parsonage allowance limit for 2026 is \$73,000.

Final Computed Parsonage Allowance

Compare the totals from Sections A, B, and C and enter the lowest amount on the final line of the form.

Example Result: Section A \$48,600.00 | Section B \$47,900.00 | Section C \$73,000.00 -> Submit \$47,900.00

Note: All amounts entered should equal total annual expenses, or the expenses incurred during the portion of the year you were employed by the Florida Conference.

Need Assistance?

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