

# memorandum

BETHANY THEOLOGICAL SEMINARY 615 National Road West, Richmond, IN 47374

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**TO:** Ordained or Licensed Employees

**FROM:** Elena Jones

**RE:** Housing Allowance

Each year the Bethany Board of Trustees approves a maximum housing allowance for Bethany employees who are licensed or ordained and considered ministers by the Internal Revenue Service. The maximum housing allowance approved by the Bethany Board of Trustees for the calendar year 2020 is up to 100% of salary received (as allowed by the IRS). Since the designation must be made prospectively, please complete the bottom of this memo and return it to me. For aid to help you calculate an appropriate amount please refer to IRS [Publication 517](#). Please note that if you elect to take 100% of your salary as housing allowance it is possible you might not receive a W-2 form at the end of the year.

\_\_\_\_\_ I would like to utilize the maximum housing allowance of 100% of salary received, which I understand will be divided across pay periods and paid to me throughout calendar year 2020.

\_\_\_\_\_ I would like a housing allowance of \$\_\_\_\_\_ or \_\_\_\_\_% for calendar year 2020. I understand that this amount will be divided across pay periods and paid to me throughout calendar year 2020.

\_\_\_\_\_ Since I will not be working during the full calendar year, I would like a housing allowance of \_\_\_\_\_% or \$\_\_\_\_\_ divided among the payroll payments made to me throughout the calendar year 2020.

\_\_\_\_\_ I elect not to take a housing allowance in calendar year 2020.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

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Direct Line: (765) 983-1808