
The First Amendment and the Parsonage Allowance: A Response.

Kenneth H. Ryesky responds to Edward A. Zelinsky's article, making the case for allowing the parsonage exemption as socially beneficial to productivity.

To the Editor:

In his well-reasoned article regarding the constitutionality of the section 107 parsonage exemption, prof. Edward A. Zelinsky states that "as a matter of tax policy, there is a strong argument for taxing cash parsonage allowances." (Prior coverage: Tax Notes, Jan. 27, 2014, p. 413 .)

There are also some strong policy arguments for exempting parsonage allowances from taxation.

Section 107 is part of IRC Subchapter B, Part III items specifically excluded from gross income. Other exclusions to be found in Part III include, but are not limited to, combat pay for military members (section 112), foster care payments for foster parents (section 131), and payments to adoptive parents to cover qualified adoption expenses (section 137).

There is practical reason to accord parsonage allowances a favored exemption from gross income. In 1909 the Country Life Commission, constituted by President Theodore Roosevelt, found the productivity of America's farming sector to be dependent upon the functionality of its social systems, and further found that churches (of whatever denomination) played a key role in the vitality and productivity of the rural society. The commission specifically noted that:

There should be better financial support for the clergyman. In many country districts it is pitiably small. There is little incentive for a man to stay in a country parish, and yet this residence is just what must come about. Perhaps it will require an appeal to the heroic young men, but we must have more men going into the country pastorates, not as a means of getting a foothold, but as a permanent work. [Report of the Country Life Commission, S. Doc. No. 705, at 60-63 (60th Cong., 2d Sess., 1909).]

Generically favoring the provision of living quarters for clergy, without regard to the particular religion, can thus be justified on productivity grounds as socially beneficial. For similar reasons of productivity and morale, the military services commission chaplains as officers.

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