



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: Feb. 2017)

Board Clerk Use Only

Meeting Date: 11/30/17
Agenda Item #: C.9
Est. Start Time: 9:30 am
Date Submitted: 11/21/17

Agenda Title: **RESOLUTION Authorizing the Annual Designation of a Portion of Compensation as a Housing Allowance for Chaplain Serving Inmates and Employees of the Multnomah County Sheriff's Office**

Requested Meeting Next Available **Time Needed:** N/A

Department: Sheriff's Office **Division:** Corrections Services

Contact(s): Stephanie Prybyl, Sheriff's Chief of Staff

Phone: 503-988-4308 **Ext.** 84308 **Email:** Stephanie.prybyl@mcso.us

Presenters: Consent Calendar

General Information

1. What action are you requesting from the Board?

- The Multnomah County Sheriff's Office respectfully recommends the adoption of a resolution designating a portion of the compensation received by the chaplain to be used as a Housing Allowance under Internal Revenue Service code. There is no cost to Multnomah County for this action.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer(s) this action affects and how it impacts the results.

- The Multnomah County Sheriff's Office employs Lewis Kyle as a chaplain serving inmates and employees of Multnomah County Sheriff's Office. The Sheriff's Office does not provide housing to the chaplain. Title 26 of the United States Code § 107(2) allows clergy to exclude from the calculation of their gross income, the housing allowance paid as part of their compensation, to the extent used by them to rent or provide a home.

3. Explain the fiscal impact (current year and ongoing).

- The following chaplain is allowed to designate the following amount of his compensation as a housing allowance for calendar year 2018, subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

Chaplain
Lewis Kyle

Housing Allowance Amount Per Annum
\$35,000

4. Explain any legal and/or policy issues involved.

- Allowance is in accordance with Title 26 of the United States Code § 107(2).

5. Explain any citizen and/or other government participation that has or will take place.

- Not applicable.

Required Signature

**Elected
Official or
Department
Director:**

Michael Reese /s/

Date:

November 21, 2017