



Press Release

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First Liberty Urges Court to Protect Long-Standing Housing Allowance for All Religious Leaders

Group files amicus brief on behalf of members of Congress in case challenging constitutionality of long-standing tax policy

Chicago, IL—First Liberty Institute late yesterday filed a friend-of-the-court [brief](#) at the U.S. Court of Appeals for the Seventh Circuit in the case of *Gaylor v. Mnuchin* on behalf of sixteen members of Congress. A federal judge in 2017 held the “parsonage allowance” unconstitutional after an atheist group sued the IRS to stop allowing the exemption for religious leaders. First Liberty attorneys argue that the parsonage exemption maintains a long-standing tradition of exempting religious property from taxation.

“Why would anyone ban rabbis, imams, pastors, and other religious leaders from a decades-old housing exemption simply because they are religious?” asked Hiram Sasser, General Counsel for First Liberty Institute.

The specific housing allowance, sometimes called the “parsonage exemption,” dates to 1954. It protects religious leaders from being taxed on the part of their church income used for their housing when their house of worship cannot provide a house.

According to the brief, “Churches were historically regarded as exempt from taxation. Clergy residences are effectively an extension of the church building, as the necessary or optimal location from which ministers perform their duties.”

“The parsonage exemption mirrors other housing allowances for teachers, first responders, and military personnel who must live in the community they serve,” said Ken Klukowski, Senior Counsel and Director of Strategic Affairs for First Liberty Institute. “This exemption applies to all faiths. We’ve always exempted religious property from taxation.”

To read the brief, [click here](#).

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About First Liberty Institute

[First Liberty Institute](#) is the largest legal organization in the nation dedicated exclusively to defending religious freedom for all Americans.

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