



The Pension Boards  
United Church of Christ

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**Housing Allowance Resolution**  
**Excerpted from the Official Minutes of the Meeting of the**  
**Board of Trustees of The Pension Boards-United Church of Christ, Inc.**

The Board of Trustees of The Pension Boards - United Church of Christ, Inc. considered and passed the following resolutions at its November 22, 2008 meeting:

Resolved: That the full amount of the annuity and dividends received by a retired minister in 2009 from the Annuity Plan for the United Church of Christ, as amended and restated effective January 1, 2009, or from any predecessor plan shall constitute a housing allowance paid as part of the retired minister's compensation for past services rendered within the meaning of section 107 of the Internal Revenue Code of 1986, as amended, provided, however, that such housing is not to exceed the fair rental value of the home, including furnishings and appurtenances, such as a garage, plus the cost of utilities and any other applicable tax law limits.

Resolved: That the full amount of the disability payments received by a minister as a benefit from the Life Insurance and Disability Income Benefit Plan in 2009 shall constitute a housing allowance paid as part of the disabled minister's compensation for past services rendered within the meaning of Section 107 of the Internal Revenue Code of 1986, as amended, provided, however, that such housing allowance is not to exceed the fair rental value of the home, including furnishings and appurtenances, such as a garage, plus the cost of utilities and any other applicable tax law limits.

Prepared by,

James T. Herod, Esq.  
Corporate Secretary  
The Pension Boards-United Church of Christ