RESOLUTION OF THE
BOARD OF TRUSTEES OF
THE PENSION BOARDS – UNITED CHURCH OF CHRIST, INC.
DESIGNATION OF MINISTER'S HOUSING ALLOWANCE

The Board of Trustees of The Pension Boards – United Church of Christ, Inc. designated and passed the following corporate resolution during the Board meeting held on November 2, 2018:

1. For Retired Ministers — The full amount of the pension, disability and retirement plan benefit payments received by a retired minister in 2019 from the Annuity Plan for the United Church of Christ, as amended and restated effective May 1, 2018, or from any predecessor plan or other church plan administered by the Corporation 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 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.

2. For Disabled Minister — The full amount of the disability payments received by a minister as a benefit from the Life Insurance and Disability Income Benefit Plan in 2019 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.

IN WITNESS WHEREOF, the undersigned has executed this certificate on behalf of the Corporation as of this 31st day of January 2019

The Pension Boards – United Church of Christ, Inc.

By: Kristi A. Hayek
Kristi A. Hayek, General Counsel & Corporate Secretary