

**CORPORATE SECRETARY'S CERTIFICATE
RESOLUTION OF THE BOARD OF TRUSTEES
THE PENSION BOARDS–UNITED CHURCH OF CHRIST, INC.
DESIGNATION OF 2022 MINISTER'S HOUSING ALLOWANCE**

The Board of Trustees of The Pension Boards – United Church of Christ, Inc. (Pension Boards) designated the 2022 Minister's Housing Allowance at the Board meeting held on November 5, 2021:

Retired Ministers

The entire amount of the pension, disability and retirement plan benefit payments received by a retired minister during 2022 from the Annuity Plan for the United Church of Christ or from any predecessor plan or other church plan administered by the Pension Boards 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 (**Section 107**) 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.

Disabled Ministers

The entire amount of the disability payments received by a minister as a benefit from the United Church of Christ Life Insurance and Disability Income Benefits Plan during 2022 shall constitute a housing allowance paid as part of the disabled minister's compensation for past services rendered within the meaning of Section 107 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.

The undersigned has executed this Certificate on behalf of the Pension Boards on January 19, 2023.

The Pension Boards–United Church of Christ, Inc.



By: Robert J. Wild, General Counsel,
Chief Risk Officer, and Corporate Secretary