

**CORPORATE SECRETARY'S CERTIFICATE
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. (**Pension Boards**) has approved The United Church of Christ Lifetime Retirement Income Plan, Amended and Restated effective as of September 1, 2023 (**Retirement Plan**) and The United Church of Christ Life Insurance and Disability Income Plan effective as of January 1, 2024 (**LIDI Plan**). Provisions of the Retirement Plan and the LIDI Plan designate as housing allowance the entire amount of the retirement and disability benefit payments paid during 2024 that satisfy the requirements stated below.

Benefit payments under the Retirement Plan and LIDI to ordained ministers related to the minister's qualifying past services are subject to all of the applicable requirements and limitations of Section 107 of the Internal Revenue Code of 1986, as amended.

The undersigned executed this Certificate on behalf of the Pension Boards on December 18, 2024.

**The Pension Boards–United Church of Christ, Inc.
Solely as Trustee of The United Church of Christ
Lifetime Retirement Income Plan**



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