


**Certified Resolution of the Board of Benefits of the  
General Synod of the Associate Reformed Presbyterian Church  
Designating Retirement and Disability Payments  
Rental/Housing Allowance**

I do hereby certify that I am the duly appointed and acting Secretary of the Board of Benefits of the General Synod of the Associate Reformed Presbyterian Church and that below hereto is a true and correct copy of Resolutions adopted at a meeting of the Board of Benefits duly called and held on October 18, 2024, at which a quorum of Members was present and voting. Such Resolutions have not been revoked or modified and remain in full force and effect

Executed and dated at Greenville, South Carolina, this 18th day of October 18, 2024.

  
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[ Cindy Scott ] Secretary

**Whereas**, Internal Revenue Code Section 107, as well as related IRS Regulations and Revenue Rulings, provide that the portion of a retired minister's retirement plan, pension or disability payment designated as a rental/housing allowance by the national governing body of a religious denomination having control over the denomination's retirement and benefit plans is excludable from the retired or disabled minister's gross income under Section 107 of the Code; and

**Whereas**, the Board of Benefits of the General Synod of the Associate Reformed Presbyterian Church is the body having control over the retirement and benefit plans of the Associate Reformed Presbyterian Church,

**Now, Therefore, be it Resolved** that effective January 1, 2025, 100 percent of each retired or disabled minister's retirement plan payment or disability benefit received from the Associate Reformed Presbyterian Retirement Plan, Associate Reformed Presbyterian Church 403(b)(9) Retirement Plan and other plans administered by the Board, as part of his compensation for past services, is designated as a rental/housing allowance in accordance with the provisions of Section 107 of the Internal Revenue Code.

**Be it Further Resolved** that these designations as a housing allowance shall apply to calendar year 2025 and all future years unless otherwise provided

**Be it Further Resolved** that the amounts so designated as rental/housing allowance are excludable from gross income of the recipient only to the extent that said amounts are used to rent or provide a home. Further, the amount eligible for the Section 107 exclusion in any individual case may not exceed the fair rental value of the retired or disabled minister's home (including furnishings and appurtenances) plus the cost of utilities. To the extent a greater amount is designated as rental/housing allowance, the designation will be ineffectual with respect to such amount.

**Detail:** The purpose of this Housing Allowance Designation Resolution is to comply with the provisions of Section 107 of the Internal Revenue Code and Revenue Ruling 75-22. Section 1.107-1(b) of the Income Tax Regulations provides, in part, that the term "rental allowance" means an amount paid to a minister to rent or provide a home if such amount is designated as rental allowance pursuant to official action taken by the employing church or other qualified organization. Revenue Ruling 75-22 recognizes that in the case of a retired minister, where the relationship with the local church or congregation has been severed, the national governing body of a religious denomination having complete control over the retirement plan is the proper organization to make the housing allowance designation. Additionally, the resolutions cover those individuals receiving disability pensions or benefits as compensation for past services to a congregation or denomination. This Resolution is consistent with the Internal Revenue Code, Revenue Rulings 63-156 and 75-22.