



BAYLOR

**Retirement
Plan**

Mail to: **TIAA**
P.O. Box 1268
Charlotte, NC 28201-1268

Institution Name: Baylor University
Address: Human Resources
One Bear Place, #97030
Waco, TX 76798

Participant Name: _____ Last 4 of SSN: _____

RE: Minister’s Housing Allowance Designation

The above-named individual (the “Participant”) is a minister of the gospel who participates in the Baylor Retirement Plan (the “Plan”). The Plan is administered by the Administrative Committee for the Baylor Retirement Plan (the “Committee”), who has the authority and responsibility to designate distributions from the Plan as being eligible for the minister’s housing allowance under Internal Revenue Code Section 107 (the “Housing Allowance”).

In accordance with Treasury Regulation Section 1.107-1(b), the Committee hereby designates \$_____ or _____% of the annual distributions from the Plan to the Participant as a Housing Allowance.

The Committee hereby directs TIAA, as the recordkeeper for the Plan, that any Form 1099-R issued to the Participant for a distribution during which this Housing Allowance designation is effective shall reflect the following: Box 1 shall include the gross distribution; Box 2a, “taxable amount,” shall be left blank; and Box 2b, “taxable amount not determined,” shall be checked.

This Housing Allowance designation shall be effective for all distributions from the Plan to the Participant as of the date set forth below and shall remain in effect until cancelled or otherwise modified by the Committee.

**ADMINISTRATIVE COMMITTEE FOR
THE BAYLOR RETIREMENT PLAN**

Authorized Representative

Signed: _____

Title: _____

Date: _____