

IBEW Local No. 684 Pension Plan

Amendment No. 1 to Restated Plan

Pursuant to Section 11.01 of the Revised and Restated Pension Plan for the IBEW Local No. 684 Pension Trust, the Trustees of the Plan have authority to modify any provision of said Plan. Therefore, the Trustees hereby amend said Plan by adding the following provisions to Article V, Section 5.01:

The Trustees amend Section 5.01 by adding additional subsections (c), (d), and (e) as follows:

c. Survivor and Disability Benefits

In the case of a death occurring on or after January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code § 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if the Participant had resumed and then terminated employment on account of death. If a participant was not entitled to reemployment rights under USERRA immediately before death, the Plan is not required to provide vesting service for the period of military service or any other benefits that become available upon the death of an active participant. A participant will not be deemed to have USERRA reemployment rights if he or she did not provide advance notice of his military service to the employer or had more than 5 years of cumulative service in the uniformed service while with that employer.

d. Differential Pay.


Any differential pay an employer provides to its employees on military leave will be treated as "compensation" with respect to retirement plans for the affected plan year. In addition, differential pay will be considered "wages" for purposes of federal income taxes. Taxes must be withheld from differential pay and reported on W-2 forms.

e. Vesting


Vesting service credit will be provided for a deceased participant's period of qualified military service. However, additional vesting to a participant who becomes disabled while performing qualified military service will not be provided under this provision.

Dated: December 31, 2010

Labor Trustee

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Employer Trustee

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