

**AMENDMENT NO. 2  
TO THE  
OAKLAND UNIFIED SCHOOL DISTRICT SUPPLEMENTAL  
ANNUITY PLAN FOR CLASSIFIED EMPLOYEES  
(As Amended and Restated Effective July 1, 2013)**

WHEREAS, the Board of Trustees adopted the OAKLAND UNIFIED SCHOOL DISTRICT SUPPLEMENTAL ANNUITY PLAN FOR CLASSIFIED EMPLOYEES ("Plan"), and

WHEREAS, Sections 8.1 and 8.2 of the Plan provide that the Board of Trustees has the power to amend the Plan, and

NOW, THEREFORE, the OAKLAND UNIFIED SCHOOL DISTRICT SUPPLEMENTAL ANNUITY PLAN FOR CLASSIFIED EMPLOYEES is hereby amended as follows:

**Effective January 1, 2009, the following language is added to the end of Article I, Section 1.6:**

Effective for Plan Years beginning after December 31, 2008, Compensation shall include differential wage payments as defined in section 3401(h) of the Code.

**Effective January 1, 2007, Article IV, Section 4.5 is amended and restated as follows:**

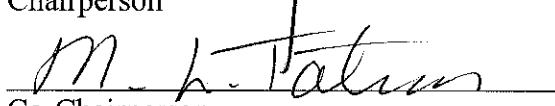
**Military Service** – Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with Code Section 414(u). The term "Qualified Military Service" means a Participant's qualified military or other uniformed service period under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. Chapter 43. For purposes of Section 415 of the Code, compensation shall include differential wage payments, which are defined as payments the Participant would have received performing services for an Employer while the Participant is on active duty and performing qualified military service (as defined in Code Section 414(u)(5)).

If a Participant dies on or after January 1, 2007 while performing qualified military service (as defined in Code Section 414(u)(5)), the Plan shall provide vesting service and any other benefits required in accordance with Code Section 401(a)(37), but the provisions of Code Section 414(u)(9) shall not apply to this Plan. The deceased Participant's beneficiaries shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would have been provided under the Plan if such Participant had resumed covered employment and then terminated covered employment on account of death.

Subject to the revisions made by this amendment, all of the terms and provisions of the Plan are continued in full force and effect.

EXECUTED this 16<sup>th</sup> day of September 2014.

  
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Chairperson

  
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Co-Chairperson