

EIGHTH RESTATED LOCAL NO. 104 SUPPLEMENTAL PENSION PLAN
(As amended and restated January 2021)

Amendment 3

Pursuant to the authority set forth in Section 8.1 of the Plan, the Trustees hereby amend the Plan as follows effective as stated below:

1. Effective June 8, 2021, a new Section 5.2(a)(13) is added to read as follows:

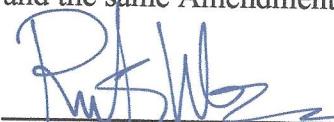
(13) **Qualified Birth and Adoption Distributions.** A Participant may receive a distribution of up to \$5,000 per qualified birth or adoption, provided:

- a. the application for distribution is made to the Trust Fund Office within one year of the birth or finalization of adoption of eligible adoptee;
- b. the Participant's name, age, and the Taxpayer Identification Number (TIN) of the child or eligible adoptee on the individual's tax return for the taxable year in which the distribution is made.

For purposes of this subsection, the term "eligible adoptee" means any individual who has not attained age 18 or is "physically or mentally incapable of self-support" or disabled. However, an eligible adoptee does not include an individual who is the child of the taxpayer's spouse.

An individual is considered to be "physically or mentally incapable of self-support" or disabled if that individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long, continued and indefinite duration, in accordance with IRC § 72(t)(2)(H)(iii)(II).

This Amendment 3 was adopted by the Board of Trustees on June 8, 2021. The Chairman and Co-Chairman were authorized by the Board of Trustees to execute this Amendment on their behalf. This Amendment 3 may be executed in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same Amendment 3.



Chairman

Date: 6.22.2021



Co-Chairman

Date: 7/22/21