

**AMENDMENT NO. 9
TO THE
RULES AND REGULATIONS
OF THE
EIGHTH DISTRICT ELECTRICAL PENSION FUND**

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WHEREAS, the Rules and Regulations of the Eighth District Electrical Pension Fund, revised and restated April 1, 2014, provides that the Plan may be amended by the Board of Trustees from time to time; and

WHEREAS, it is the desire of the Trustees to amend the Plan Document to make clarifications;

NOW, THEREFORE, BE IT RESOLVED that the Plan shall be amended as follows:

- I. Effective June 24, 2020 Section 1.24 shall be amended by adding the following paragraphs to the definition of "Required Beginning Date":

Effective June 24, 2020, for a Participant who attains age seventy and one-half (70½) on or after January 1, 2020 (i.e., a Participant born on or after July 1, 1949), other than a five percent (5%) owner, the Required Beginning Date is April 1 of the calendar year following the later of:

- a. the calendar year in which the Participant attains age seventy two (72); or
- b. the calendar year in which he or she retires. For this purpose, a Participant shall be deemed retired upon having one calendar month elapse with no hours worked in Covered Employment, provided that such month is concurrent with or follows the April following the calendar year in which the Participant attains age seventy two (72).

For a Participant who attains age seventy and one-half (70½) on or after January 1, 2020 (i.e., a Participant born on or after July 1, 1949), and who is an owner of five percent (5%) or more, the Required Beginning Date is April 1 of the calendar year following the calendar year in which the Participant attains age seventy two (72).

- II. Effective June 24, 2020, Section 6.08(c) shall be deleted in its entirety and replaced with the following:

- (c) Notwithstanding the foregoing, the Pre-retirement Surviving Spouse Pension shall be deferred until the surviving Spouse files an application for benefits with the administrative office. If deferred, the benefit amount will be determined as if the Participant survived to the date the surviving Spouse elected to begin receiving that benefit, retired at that age with an immediate Participant and Spouse Pension, and died the next day. However, in no event may the Pre-retirement Surviving Spouse Pension be deferred later than the time that payments are required to begin under Section 6.12.

III. Effective June 24, 2020, Section 6.12(c) shall be deleted in its entirety and replaced with the following:

(c) Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

1. For a Participant born prior to July 1, 1949 (i.e., a Participant who attained age seventy and one-half (70½) prior to January 1, 2020, if the Participant's surviving Spouse is the Participant's sole Designated Beneficiary, then distributions to the surviving Spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or if later, by December 31 of the calendar year in which the Participant would have attained age 70½.
2. For a Participant born on or after July 1, 1949 (i.e., a Participant who attained age seventy and one-half (70½) on or after January 1, 2020, if the Participant's surviving Spouse is the Participant's sole Designated Beneficiary, then distributions to the surviving Spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or if later, by December 31 of the calendar year in which the Participant would have attained age 72.
3. If the Participant's Designated Beneficiary is not his or her Spouse, then the Participant's entire interest will be distributed to the Designated Beneficiary by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
4. If there is no Designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
5. If the Participant's surviving Spouse is the Participant's sole Designated Beneficiary and the surviving Spouse dies after the Participant but before distributions to the surviving Spouse begin, this Section 6.12(c) shall apply as if the surviving Spouse were the Participant, except that the time by which distributions must begin will be determined without regard to Section 6.12(c)(1).
6. For purposes of Section 6.12(f), distributions are considered to begin on the Participant's Required Beginning Date (or, if Section 6.12(c)(4) applies, the date distributions are required to begin to the surviving Spouse under Section 6.12(c)(1)). If annuity payments irrevocably commence to the Participant before the Participant's Required Beginning Date (or to the Participant's surviving Spouse before the date distributions are required to begin to the surviving Spouse under Section 6.12(c)(1)), the date distributions are considered to begin is the date distributions actually commence.

IV. Effective June 24, 2020, Section 9.09(c) shall be deleted in its entirety and replaced with the following:

(c) Notwithstanding any other provision of this section, for months beginning on and after April 1 of the calendar year following the calendar year in which the Participant attained age 70½ (or age 72 for Participants born on or after July 1, 1949), no employment will be considered Prohibited Employment with respect to such Participant.

V. Effective March 1, 2020, Section 9.05 shall be amended by adding the following subsection (e):

(e) Effective March 1, 2020, pursuant to EBSA Disaster Relief Notice 2020-01, the following deadlines are postponed during the Outbreak Period:

1. The five-year deadline set forth in Sections 6.11(g) and 8.07;
2. The 90-day deadline to file an appeal upon an adverse benefit determination as set forth in Section 9.05(b); and
3. The 180-day deadline to file an appeal upon an adverse disability benefit determination as set forth in Section 9.05(c)(ii).

For purposes of this Section 9.05(e), the "Outbreak Period" is defined as the period beginning March 1, 2020, and ending sixty (60) days after the end of the COVID-19 National Emergency declared by the President on March 13, 2020, or such other date announced by the Department of Labor in a future notice.

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All other terms and conditions of the Plan shall remain in full force and effect.

Executed this 24th day of March, 2021.


Chair


Secretary