

UNIVERSITY OF CALIFORNIA
DEFINED CONTRIBUTION PLAN

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UNIVERSITY OF CALIFORNIA DEFINED CONTRIBUTION PLAN

ARTICLE 1 BACKGROUND OF PLAN

1.01 EFFECTIVE DATE

The University of California Defined Contribution Plan (Plan) as revised is effective June 1, 2022, except where a different effective date is specifically stated.

The prior versions of the Plan include: The University of California After-Tax Contribution Plan renamed as the University of California Defined Contribution Plan and revised as of November 1, 1990; the plan that became effective January 1, 1989; the plan that became effective July 1, 1971 (1971-1988 Plan); and the plan that became effective before July 1, 1971 (1961-1971 Plan).

1.02 SCOPE

The Plan shall consist of two components: the Pre-Tax Account and the After-Tax Account. The provisions set forth in this Plan apply to employees of the University of California and its affiliate, Hastings College of the Law.

1.03 PURPOSE

The Plan is part of the Retirement Savings Program whose primary purpose is to provide savings and retirement income to employees of the University of California and its affiliate, Hastings College of Law, and their beneficiaries. The Plan is created and maintained for their exclusive benefit and is intended to be permanent and ongoing. The Regents, however, reserves the right to amend or terminate the Plan at any time in accordance with Article 11. This Plan constitutes a profit-sharing plan under Section 401(a) of the Internal Revenue Code.

ARTICLE 2 DEFINITIONS

2.01 ACCUMULATIONS

Accumulations consist of:

- (a) After-Tax Voluntary Accumulations which are the After-Tax Voluntary Contributions credited to the After-Tax Account in accordance with Section 4.01(a), plus interest and earnings and less losses and distributions, attributed to a Participant;
- (b) Employer Pickup Accumulations which are the Employer Pickup Contributions credited to the Pre-Tax Account in accordance with Section 4.01(b), plus interest and earnings and less losses and distributions, attributed to a Participant;
- (c) University Accumulations which are the University contributions credited to the Pre-Tax Account in accordance with Section 4.01(c) and Appendix A, plus interest and earnings and less losses and distributions, attributed to a Participant; and
- (d) Rollover Accumulations which are Rollover Contributions credited to the After-Tax Account (but accounted for separately) in accordance with Section 4.04, plus interest and earnings and less losses and distributions. Effective July 1, 2005, Rollover Contributions, except to the extent attributable to employee after-tax contributions, are credited to the Pre-Tax Account, but accounted for separately.

2.02 AFTER-TAX ACCOUNT

After-Tax Account means that portion of the Plan that maintains Accumulations attributable to Participants' After-Tax Voluntary Contributions, plus interest and earnings and less losses and distributions and, for Rollover Contributions made before July 1, 2005, Rollover Contributions, plus interest and earnings and less losses and distributions,

and effective July 1, 2005 Rollover Contributions to the extent attributable to employee after-tax contributions.

2.03

ALTERNATE PAYEE

Alternate Payee means a Participant's Spouse, former Spouse, child or other dependent.

2.04

BENEFICIARY

Beneficiary means the person or persons designated by a Participant in accordance with Section 7.06 to receive a Participant's vested Accumulations, as provided by the Plan, upon the death of the Participant. A person designated as a Beneficiary under the Plan shall continue to be a Beneficiary until (i) that designation is changed by the Participant or a Beneficiary, as applicable; (ii) the designation ceases to be effective because the Beneficiary predeceases the Participant; or (iii) the designation is superseded by a change in procedures initiated by the Plan Administrator upon providing notice to the Participants and Beneficiaries whose beneficiary designations are affected.

If the Participant does not name a Beneficiary or if the designation of Beneficiary is not effective at the Participant's death, the person or persons (on a share and share alike basis) who survive the Participant and who are in the first of the following categories in which there is a survivor shall be the Beneficiary:

- (a) Spouse or Domestic Partner;
- (b) Child or children, including adopted child or children, of the Participant (child or children of a deceased child of the Participant shall take the share of such child by representation);
- (c) Parent or parents of the Participant;
- (d) Sibling or siblings of the Participant.

If there is no such survivor, any payment shall be paid to the Participant's estate.

A deceased Participant's Beneficiary may also designate a Beneficiary to receive any vested Accumulations remaining in the Plan upon the Participant's Beneficiary's death.

[Also see related DCP Regulation 2.04]

2.05

BREAK IN SERVICE

Except as provided in subsection (b), *Break in Service*, for the purpose of Pension Choice and Savings Choice participation, means the date on which an event described in subsection (a) occurs:

- (a) (i) any separation from service;
- (ii) any period on pay status but without Covered Compensation; or
- (iii) any period off pay status for four or more consecutive months.
- (b) A Break in Service is deemed not to have occurred if a Savings Choice Participant or Pension Choice Participant:
 - (i) returns to pay status from an approved leave of absence without pay;
 - (ii) is on a temporary layoff of less than four consecutive months;
 - (iii) returns to pay status from a furlough;
 - (iv) returns to pay status during a period of right to recall and preference for reemployment;
 - (v) returns to pay status on the next working day following a separation of service;
 - (vi) returns to pay status from a medical separation within the allowable time under applicable University policy; or
 - (vii) is on a temporary layoff related to an approved President designated COVID-19 workforce action, provided the temporary layoff does not exceed twelve consecutive months and concludes on or before June 30, 2022.

2.06

BREAK IN VESTING SERVICE

Break in Vesting Service means a 12-consecutive-month period beginning on an Employee's Severance from Employment date or any anniversary thereof in which the Employee is not credited with any period of service.

2.07

BROKERAGE WINDOW OPTION

Brokerage Window Option means, effective July 2, 2015, a Mutual Fund (other than a Mutual Fund that is a Fund Option) in which a Participant may invest his or her Accumulations through an account established by the Participant at a brokerage designated by the Plan Administrator.

[Also see related DCP Regulation 2.07]

2.08

CODE

Code means the Internal Revenue Code of 1986, as amended.

2.09

COVERED COMPENSATION

Covered Compensation means, effective, July 1, 2016, the total monthly remuneration which an active Savings Choice Participant or active Pension Choice Participant receives from the University for a regular and normal appointment, whether on a 9-month, 10-month, 11-month, or annual basis, including remuneration received while on sabbatical leave or other approved leave of absence with pay.

The following are not Covered Compensation:

- (a) overtime payments except payment in the form of compensatory time off.

For purposes of this Section, "overtime payment" means any remuneration, including a premium payment that is not a part of compensation for a regular and normal appointment.
- (b) compensation for correspondence, summer session, intersession, and for interquarter or vacation periods and University Extension courses unless such employment constitutes a part of an annual or indefinite appointment.
- (c) remuneration related to a position which is not normally full time except remuneration paid on a salary or hourly rate basis.
- (d) remuneration that exceeds 100% of the salary or hourly pay rate on a regular and normal basis for the position to which a Savings Choice Participant or Pension Choice Participant has been appointed.
- (e) compensation received in excess of the appropriate fiscal year base salary scale through negotiated arrangements.

- (f) compensation received in excess of the appropriate fiscal year base salary scale for patient care or other professional services.
- (g) compensation that exceeds established base pay rates, including nonelective deferred compensation, honoraria, and consulting fees.
- (h) compensation for a Plan Year that exceeds the annual compensation limit for that Plan Year under Code Section 401(a)(17) as described in Section 4.02(b)(1) regardless of the date the employee first becomes a Participant in this Plan.

In no event shall the same Covered Compensation be used to determine allocations under both the Savings Choice option and the Pension Choice option for a Participant who moves between options.

[Also see related DCP Regulation 2.09]

2.10

DESIGNATED PAYEE

Designated Payee means an Alternate Payee or Other Payee named in a DRO that purports to create or recognize such Alternate Payee's or Other Payee's right to, or purports to assign to such Alternate Payee or Other Payee the right to, receive all or part of the Accumulations payable to a Participant.

2.11

DIRECT ROLLOVER

Direct Rollover means any amount of an Eligible Rollover Distribution, which is paid directly to an Eligible Retirement Plan in accordance with Plan Regulations and the Code.

[Also see related DCP Regulation 2.11]

2.12

DOMESTIC PARTNER

Domestic Partner means an individual who has entered into a union, other than marriage, with a Participant, as evidenced by the individual's and the Participant's compliance with the requirements described in Plan Regulations.

[Also see related DCP Regulation 2.12]

2.13

DOMESTIC RELATIONS ORDER

Domestic Relations Order or DRO means any judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, Other Payee maintenance, or marital or domestic partnership property rights to a Designated Payee, and is made in accordance with state domestic relations law.

2.14

ELIGIBLE EMPLOYEE

(a) *Eligible Employee* means, with respect to an After-Tax Account, an employee of the University other than:

- (1) An individual who is not classified by the University, in its sole discretion, as an employee under Code Section 3121(d) (including but not limited to an individual classified by the University as an independent contractor or independent consultant or non-employee consultant);
- (2) An individual who is classified by the University, in its sole discretion, as an employee of an entity other than the University; and
- (3) An employee who is a student normally working less than twenty (20) hours per week.

An individual described in subsection (a)(1) or (a)(2) above shall not meet the definition of Eligible Employee, and shall be ineligible to participate in the Plan, even if the classification is subsequently determined to be erroneous or is retroactively revised. For purposes of the preceding sentence, an individual shall be treated as “not classified as an employee” for any period if the payments to that individual by the University for services are not initially treated by the University as subject to the federal tax withholding and tax reporting obligations that apply to payments of “wages” to employees under Code Section 3121(d).

(b) Effective July 1, 2016, with respect to the benefits that are available only to employees eligible for the Retirement Choice Program, *Eligible Employee* means an officer or employee of the University or its affiliate, Hastings College of the Law, who satisfies the requirements of

subsection (b)(1), (2) or (3) below and is not excluded under clauses (i) through (viii) below:

- (1) is appointed to work 50% time or more on a fixed or variable percent of time basis for an indefinite period, for a definite period of one year or longer, or for a shorter definite period with the reasonable prospect of renewal or extension of such appointment, as determined in accordance with Plan Regulations;
- (2) is an employee not described in subsection (b)(1) above or (b)(3) below who accumulates 1,000 hours of employment while on pay status in a 12-month period. In determining whether an employee has accumulated 1,000 hours in a 12-month period, the University shall consider all hours of employment accumulated during the preceding 12-month period except hours accumulated by a rehired Retired Employee or Retired Member prior to his or her Retirement Date under UCRP. An employee shall become an Eligible Employee under this subsection (b)(2) effective no later than the first day of the month following the month in which the employee accumulates 1,000 hours of employment on pay status within a 12-month period; or
- (3) is an employee not described in subsection (b)(1) or (b)(2) above who accumulates 750 hours of employment in a Non-Senate Instructional Unit (NSI) title while on pay status in a 12-month period. In determining whether an employee has 750 hours in a 12-month period, the University shall consider all hours of employment during the preceding 12-month period except hours accumulated by a rehired Retired Employee or Retired Member prior to his or her Retirement Date under UCRP. An employee shall become an Eligible Employee under this subsection (b)(3) effective no later than the first day of the month following the month in which the employee accumulates 750 hours of employment on pay status within a 12-month period.

However, except as provided in Section 3.02(a), an employee described in any the following categories is not an Eligible Employee under this subsection (b):

- (i) an individual who is not classified by the University in its discretion as an employee under Section 3121(d) of the Internal Revenue Code (including, but not limited to, an individual classified by the

University as an independent contractor or independent consultant or non-employee consultant) and an individual who is classified by the University, in its discretion, as an employee of any entity other than the University or its affiliate, Hastings College of the Law, does not meet the definition of Eligible Employee and is ineligible for benefits under the Plan, even if the classification by the University is determined to be erroneous, or is retroactively revised. For the purpose of the preceding sentence an individual shall be treated as not “classified as an employee” for any period if the payments to that individual by the University for services are not initially treated by the University as subject to the federal withholding taxes and reporting obligations that apply to payments of “wages” to employees under Section 3121(d) of the Internal Revenue Code. The foregoing sets forth a clarification of the intention of the University regarding participation in the Plan for any Plan Year, including Plan Years prior to the amendment of this definition of “Eligible Employee”;

- (ii) any employee who is classified or appointed as a floater;
- (iii) any employee appointed under a per diem classification which specifically exempts such position from the status of Eligible Employee;
- (iv) an employee who is hired on or after August 1, 1989 as a Visiting appointee;
- (v) an employee who is appointed as a Regents’ Professor or Regents’ Lecturer;
- (vi) an employee who is at the University primarily for purposes of obtaining an education or training;
- (vii) an employee who receives remuneration under a special compensation plan but who receives no Covered Compensation; or
- (viii) an employee who is a contributing member of another retirement plan to which the University contributes.

Upon reappointment following a Break in Service, an employee, including a rehired UCRP Retired Employee or a UCRP Retired Member whose receipt of UCRP retirement income is suspended, shall be an Eligible Employee if the employee is described in subsection (b)(1)-(3) above and is not in a category indicated in (i) through (viii).

- (c) Employees eligible to participate in the Summer Salary program and employees eligible to participate in the Safe Harbor Employee program are defined separately in this Article 2.

[Also see related DCP Regulation 2.14]

2.15

ELIGIBLE RETIREMENT PLAN

Eligible Retirement Plan means:

- (a) A qualified trust described in Code Section 401(a);
- (b) A tax-deferred arrangement described in Code Section 403(b);
- (c) An eligible plan under Code Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state; provided that effective July 1, 2011, such plan provides that it will separately account for amounts transferred or rolled over into such plan from an Eligible Retirement Plan other than a plan described in this subsection (c);
- (d) An individual retirement account described in Code Section 408(a);
- (e) An individual retirement annuity described in Code Section 408(b);
- (f) An annuity plan described in Code Section 403(a); and
- (g) Effective January 1, 2008, a Roth IRA subject to the requirements established in Code Section 408A(b).

2.16

ELIGIBLE ROLLOVER DISTRIBUTION

Eligible Rollover Distribution means a distribution from this Plan to an eligible distributee except that an Eligible Rollover Distribution does not include:

- (a) Any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or for a specified period of ten (10) years or more;
- (b) Any distribution made in accordance with the minimum required distribution provisions described in Code Section 401(a)(9); and
- (c) Any other distribution that applicable law does not permit to be rolled over.

For purposes of this definition, an “eligible distributee” includes a Participant, surviving Spouse or a Spouse or former Spouse who is the Alternate Payee under a QDRO. An eligible distributee may direct that an Eligible Rollover Distribution be paid to an Eligible Retirement Plan as a Direct Rollover.

Effective for distributions made on and after January 1, 2007, if a Direct Rollover is made to an Eligible Retirement Plan described in Section 2.15(d) or Section 2.15(e) (and, for distributions made on and after January 1, 2008, Section 2.15(g)) established to receive the distribution on behalf of a designated nonspouse Beneficiary, such plan will be treated as an inherited retirement plan, and the amount transferred will be treated as an Eligible Rollover Distribution for the purposes described in Code Section 402(c).

[Also see related DCP Regulation 2.16]

2.17

EMPLOYER PICKUP CONTRIBUTION

Employer Pickup Contribution means a contribution to the Plan that is designated as an employee contribution, but is picked up by the University and treated as an employer contribution as described in Code Section 414(h)(2).

2.18

FORFEITURE AND REINSTATEMENT ACCOUNT

Forfeiture and Reinstatement Account means the account maintained and administered in accordance with Section 7.08.

2.19

FUND OPTIONS

Fund Options means, effective July 2, 2015, the UC Funds and those Mutual Funds selected and monitored by the OCIO that are made available to Participants from time to time for investment of a Participant's Accumulations.

2.20

INVESTMENT MANAGER

Investment Manager means a person registered as an investment advisor under the Investment Advisors Act of 1940.

2.21

INVESTMENT OPTIONS

Investment Options means, effective July 2, 2015, Fund Options and the Brokerage Window Option made available under the Plan from time to time.

[Also see related DCP Regulation 2.21]

2.22

MUTUAL FUND

Mutual Fund means, for purposes of the Plan, a regulated investment company within the meaning of Code Section 851.

2.23

OCIO

OCIO means the Office of the Chief Investment Officer of The Regents.

2.24

OTHER PAYEE

Other Payee means a Participant's Registered Domestic Partner or former Registered Domestic Partner who is not an Alternate Payee.

2.25

PARTICIPANT

Participant means a Participant in the Plan as described in Section 3.01, and each former employee who has Accumulations under the Plan.

[Also see related DCP Regulation 2.25]

2.26

PARTICIPATION FEE

Participation Fee means the fee, if any, that is assessed against a Participant's Accumulations as described in the Plan Regulations.

[Also see related DCP Regulation 2.26]

2.27

PAYROLL DEDUCTION AGREEMENT

Payroll Deduction Agreement means an agreement between an Eligible Employee and the University pursuant to which the employee requests that an amount be withheld from his or her compensation and contributed on an

after-tax basis to the After-Tax Account and held on the employee's behalf. The agreement shall state the amount or percentage to be withheld from an Eligible Employee's compensation and shall become effective subject to payroll transactions deadlines.

2.28

PENSION CHOICE PARTICIPANT

Pension Choice Participant means an Eligible Employee who elects, or is defaulted to, the Pension Choice option offered under the Retirement Choice Program A Pension Choice Participant also means an inactive Participant who has Accumulations remaining in the Plan that are attributable to prior participation as a Pension Choice Participant.

2.29

PEPRA MAXIMUM

PEPRA Maximum means, effective July 1, 2016, an amount of UCRP Covered Compensation that is consistent with the limit on pensionable earnings as established by the California Public Employees' Pension Reform Act of 2013 (PEPRA) as in effect on July 1 of each Plan Year.

[Also see related DCP Regulation 2.29]

2.30

PLAN

Plan means the University of California Defined Contribution Plan as revised effective June 1, 2022, and all prior versions of the Plan. The Plan has two components: the Pre-Tax Account and the After-Tax Account.

2.31

PLAN ADMINISTRATOR

Plan Administrator means the President of the University or the President's duly authorized delegate as described in Section 10.01.

2.32

PLAN REGULATIONS

Plan Regulations mean the written regulations and interpretations promulgated by the Plan Administrator that are necessary or appropriate for the effective operation of the Plan.

[Also see related DCP Regulation 2.32]

2.33

PLAN YEAR

Plan Year means the 12-month period beginning on July 1 and ending on June 30.

2.34

PRE-TAX ACCOUNT

Pre-Tax Account means that portion of the Plan that maintains Accumulations attributable to:

- (a) Participants' mandatory contributions and University Contributions, plus interest and earnings and less losses and distributions; and
- (b) effective July 1, 2005, Rollover Contributions, plus interest and earnings and less losses and distributions except to the extent attributable to employee after-tax contributions.

2.35

QUALIFIED DOMESTIC RELATIONS ORDER

Qualified Domestic Relations Order or QDRO means a DRO that creates or recognizes the existence of an Alternate Payee's right to, or assigns to an Alternate Payee the right to, receive all or part of the Accumulations payable to a Participant, which has been deemed by the Plan Administrator to be in compliance with the provisions of Code Section 414(p) applicable to governmental plans and the terms of the Plan.

2.36

QUALIFIED JOINT AND SURVIVOR ANNUITY

Qualified Joint and Survivor Annuity means an annuity which provides payments for the life of the Participant with survivor benefits for the life of the Spouse with a survivor annuity percentage of 50%, with a Return of Premium feature.

2.37

QUALIFIED LONGEVITY ANNUITY CONTRACT

Qualified Longevity Annuity Contract or QLAC means an annuity contract, purchased from an insurance company on or after August 16, 2021, for the benefit of an eligible Participant under the Plan, starting its intent to be a QLAC and otherwise meeting all of the requirements of Treasury

Regulations Section 1.401(a)(9)-6, the terms of which shall be incorporated herein. A QLAC shall no longer be part of the Plan at the time it is deemed to be distributed from the Plan.

2.38

QUALIFIED LONGEVITY ANNUITY CONTRACT BENEFICIARY

Qualified Longevity Annuity Contract Beneficiary means the person or persons designated by a Participant in accordance with Section 7.10(b)(4) to receive the Return of Premium upon the death of the last surviving annuitant.

2.39

QUALIFIED OPTIONAL SURVIVOR ANNUITY

Qualified Optional Survivor Annuity means an annuity, if available under the QLAC, which provides payments for the life of the Participant with survivor benefits for the life of the Spouse with a survivor annuity percentage of 75%, with a Return of Premium feature.

2.40

QUALIFIED PRERETIREMENT SURVIVOR ANNUITY

Qualified Preretirement Survivor Annuity means an annuity under section 7.10(b)(3)(B) which provides payments for the life of a surviving Spouse of a deceased Participant, the actuarial equivalent of which is equal to 50% of the amount of the benefit that can be provided by the QLAC at the date of the Participant's death.

2.41

RECORD KEEPER

Record Keeper means the entity designated by the Plan Administrator to provide administrative services to the Plan, including Participant-level record keeping, pursuant to a written agreement.

[Also see related DCP Regulation 2.41]

2.42

REGENTS AND THE REGENTS

Regents and The Regents means The Regents of the University of California, a public corporation and agency of the State of California, and the constitutional trustee of the public trust known as the University of California.

2.43

REGISTERED DOMESTIC PARTNER

Registered Domestic Partner means an individual whose domestic partnership with a Participant is registered with the Secretary of the State of California or whose same-sex union, other than marriage, with a Participant was validly formed in another jurisdiction and is substantially equivalent to a State of California-registered domestic partnership.

2.44

REQUIRED BEGINNING DATE

- (a) With respect to a Participant who has attained age seventy and one-half (70 ½) before January 1, 2020, the Required Beginning Date for a minimum distribution means April 1 of the calendar year following the later of:
- i. The Year in which the Participant reaches age (70 ½); or
 - ii. The Year in which the Participant has a Severance from Employment
- (b) Effective after December 31, 2019 and with respect to a Participant who has attained age 70 ½ after December 31, 2019, the Required Beginning Date for a minimum distribution means April 1 of the calendar year following the later of:
- i. The Year in which the Participant reaches age seventy-two (72); or
 - ii. The Year in which the Participant has a Severance from Employment

2.45

RETIREMENT CHOICE PROGRAM

Retirement Choice Program means the program established effective July 1, 2016 that authorizes an Eligible Employee described in Section 2.14(b) to make an election, consistent with procedures established by the Plan Administrator, between two primary mandatory retirement program options: (i) Pension Choice, which includes a pension benefit provided under the UCRP, and for certain employees whose UCRP Covered Compensation is subject to the PEPPRA Maximum a Supplemental Savings Benefit under this Plan, which provides for mandatory University and employee contributions to be made to this Plan on behalf of certain Pension Choice Participants, or (ii) Savings Choice which provides for mandatory University and employee

contributions to be made to this Plan on behalf of a Savings Choice Participant. An Eligible Employee described in Section 2.14(b) who fails to elect a primary retirement option within 90 days of his or her eligibility date is defaulted to the Pension Choice option.

Participation in the Retirement Choice Program and the options provided under that program for represented individuals are subject to collective bargaining. Bargaining unit participation is summarized in Appendix C.

2.46

RETIREMENT SAVINGS PROGRAM

Retirement Savings Program means the defined contribution plans sponsored by the University to provide savings and retirement income to employees of the University and its affiliate, Hastings College of the Law. The Retirement Savings Program includes the University of California Tax-Deferred 403(b) Plan, the University of California Defined Contribution Plan and the University of California 457(b) Deferred Compensation Plan.

2.47

RETURN OF PREMIUM

Return of Premium means a feature that provides a lump sum payable to the QLAC Beneficiary on the death of the last surviving annuitant equal to the total amount of the Participant's premiums paid minus amounts already received by the annuitants.

2.48

ROLLOVER CONTRIBUTIONS

Rollover Contributions means a Direct Rollover made to the Plan on behalf of an Eligible Employee or a Participant, or a 60-day rollover contribution to the Plan made on an Eligible Employee's or Participant's behalf that represents all or part of an amount received as an eligible rollover distribution within the meaning of Code Section 402(c)(4). In addition, Rollover Contributions means a direct transfer made to this Plan from the UCRP that is an eligible rollover distribution within the meaning of Code Section 402(c)(4), as directed by a UCRP Member who has terminated employment with the University. In addition, Rollover Contributions means a direct transfer to this Plan from UCRP that is an eligible rollover distribution within the meaning of Code Section 402(c)(4) made at the direction of a UCRP Member who has had a Severance from Employment,

provided the Member's vested Accumulations in this Plan following the rollover will not be less than \$2,000.

However, Rollover Contributions does not mean any distribution described in Section 2.16(a) – (c) of the Plan.

2.49

SAFE HARBOR EMPLOYEE

Safe Harbor Employee means a University employee hired or rehired on or after October 19, 1992 who does not qualify for membership in UCRP, or effective July 1, 2016 does not qualify for the Retirement Choice Program, or any other defined benefit retirement plan to which the University contributes (excluding students whose wages from University employment are exempt from taxation under the Federal Insurance Contribution Act (FICA) and nonresident aliens with F-1 or J-1 visa status or whose wages are subject to foreign (i.e., their home country) taxes or contributions under a Social Security totalization agreement). Safe Harbor Employee also includes a University employee described in the prior sentence, but hired or rehired on and after July 1, 1991 and prior to October 19, 1992, who made an irrevocable election during the applicable election period to participate in the Plan as described in the Plan Regulations. A Safe Harbor Employee's participation in the Pre-Tax Account is intended to constitute participation in a defined contribution retirement system within the meaning of Treasury Regulations Section 31.3121(b)(7)-2(e)(2).

[Also see related DCP Regulation 2.49]

2.50

SAVINGS CHOICE PARTICIPANT

Savings Choice Participant means an Eligible Employee who elects the Savings Choice option under the Retirement Choice Program. A Savings Choice Participant also means an inactive Participant who has Accumulations remaining in the Plan that are attributable to prior participation as a Savings Choice Participant.

2.51

SETTLEMENT DATE

Settlement Date means, effective August 1, 2020, the date on which the Participant's Accumulations are distributable, except as provided in section 6.01 and 6.02 of the Plan (relating to In-Service Withdrawals of

Accumulations and Other Withdrawals), because of the first to occur of the following:

- (a) The Participant attains age fifty-nine and one-half (59 ½);
- (b) The Participant has a Severance from Employment from the University; or
- (c) The Participant dies.

2.52

SEVERANCE FROM EMPLOYMENT

Severance from Employment means the date that the employee leaves the employ of the University, dies, or otherwise severs employment from the University.

If a Participant does not terminate employment from the University through a formal separation process, a Participant will be deemed to have had a Severance from Employment when all of the following occur:

- (a) The Participant has no payroll activity for thirty-one (31) calendar days;
- (b) The Participant is past the end date of all current appointments;
- (c) The Participant has no future appointments; and
- (d) The Participant is not on an approved leave.

2.53

SINGLE LIFE ANNUITY

Single Life annuity means an annuity which provides payments for the life of the Participant, with a Return of Premium feature.

2.54

SPOUSE

Spouse means, effective June 26, 2015, the person to whom the Participant is legally married.

2.55

SUMMER ACADEMIC APPOINTEE

Effective July 1, 2016, *Summer Academic Appointee* means a University employee who

- (a) is an academic appointee with an academic year appointment, and
- (b) earns Summer Salary, and
- (c) either is, or is eligible to become,
 - (i) a Member of UCRP or a defined benefit plan to which the University contributes, or
 - (ii) a Savings Choice Participant.

2.56

SUMMER SALARY

Summer Salary means additional compensation, in accordance with Plan Regulations for summer teaching, summer research or summer administrative service that is not Covered Compensation but is earned by a Summer Academic Appointee.

[Also see related DCP Regulation 2.56]

2.57

SUPPLEMENTAL SAVINGS BENEFIT

Supplemental Savings Benefit means the benefit based on the mandatory University and employee contributions made to this Plan on behalf of a Pension Choice Participant plus interest and earnings and less losses and distributions.

2.58

TRUST

Trust means the trust established in accordance with Article 13.

2.59

TRUSTEE

Trustee means the person(s) or entity, and any successors thereto, named to act as Trustee under Article 13.

2.60

UCRP

UCRP means the University of California Retirement Plan.

2.61

UNIVERSITY

University means the University of California, a public trust and a public corporation of the State of California. References to the University shall include its affiliate, Hastings College of the Law, unless the context clearly indicates otherwise.

2.62

UC FUNDS

UC Funds means those Investment Options that are managed and invested at the direction of the OCIO or an Investment Manager selected by the OCIO, including investment vehicles exempted from the restrictions on permissible investments under Code Section 403(b) as described in Revenue Ruling 82-102. Each UC Fund shall consist of the cash and investments derived from the contributions allocated to such fund and all investment earnings and realized gains and losses credited to the funds.

[Also see related DCP Regulation 2.62]

2.63

USERRA

USERRA means the Uniformed Services Employment and Reemployment Rights Act.

2.64

VESTING SERVICE

Vesting Service means service accrued by a Pension Choice Participant or Savings Choice Participant that is taken into account in determining whether the Participant's University contributions to the Plan under the Retirement Choice Program are vested.

2.65

YEAR

Year means each calendar year.

ARTICLE 3 ELIGIBILITY AND PARTICIPATION

3.01 ELIGIBILITY TO PARTICIPATE

(a) After-Tax Voluntary Contributions

An Eligible Employee defined in Section 2.14(a) is eligible to elect to make After-Tax Voluntary Contributions. An Eligible Employee will become a Participant in the After-Tax Account by entering into a Payroll Deduction Agreement. An Eligible Employee's Payroll Deduction Agreement will continue in effect unless it is modified or revoked consistent with procedures established by the Plan Administrator, or because withdrawals must be suspended under the hardship or unforeseeable emergency withdrawal provisions of another University-sponsored plan. An Eligible Employee's Payroll Deduction Agreement will be deemed to be revoked if the employee ceases employment at one University location and begins employment at a different University location.

(b) Mandatory Employee Contributions

The following employees make mandatory contributions that are picked up by the University and treated as Employer Pickup Contributions:

- (1) Pension Choice Participants who are eligible for a Supplemental Savings Benefit, if such Participant's UCRP Covered Compensation is subject to and exceeds the PEPRA maximum for a Plan Year;
- (2) Savings Choice Participants;
- (3) Safe Harbor Employees; and
- (4) Summer Academic Appointees.

(c) University Contributions

University Contributions are those contributions required to be made by the University on behalf of:

- (1) Pension Choice Participants who are eligible for a Supplemental Savings Benefit, if such Participant's UCRP Covered Compensation

is subject to the PEPRA maximum for a Plan Year and the Participant either

(A) is an eligible employee designated in Appendix B, or

(B) earns UCRP Covered Compensation in excess of the PEPRA Maximum for a Plan Year;

(2) Savings Choice Participants;

(3) Summer Academic Appointees; and

(4) Appendix A Employees.

(d) *Rollover Contributions*

An Eligible Employee who is not yet a Participant may become a Participant by making a Rollover Contribution to the Plan in accordance with Section 4.04.

3.02

PERIOD OF PARTICIPATION

An Eligible Employee who becomes a Participant shall continue as a Participant until the earlier of: (i) the date of the Participant's death, or (ii) the date that all of the Participant's vested Accumulations have been distributed and any non-vested Accumulations have been forfeited.

(a) *Ongoing Employment*

A Pension Choice Participant shall continue as an active Pension Choice Participant subject to subsection (c) below, regardless of any change in the nature of the appointment until he or she incurs a Break in Service.

A Savings Choice Participant shall continue as an active Savings Choice Participant subject to subsection (c) below, regardless of any change in the nature of the appointment until he or she incurs a Break in Service unless, consistent with procedures established by the Plan Administrator, such Participant is allowed to and subsequently elects to participate prospectively in the Pension Choice option rather than in the Savings Choice option.

(b) *Reemployment*

A Pension Choice Participant who separates from University service and is later reemployed as an Eligible Employee described in Section 2.14(b) following a Break in Service will resume active participation in the Plan upon reemployment, subject to subsection (c) below, in any Plan Year in which the Participant is described in Appendix B or the Participant's Covered Compensation exceeds the PEPRA Maximum.

A Savings Choice Participant who separates from University service and is later reemployed as an Eligible Employee described in Section 2.14(b) following a Break in Service will resume active participation in the Plan as a Savings Choice Participant upon reemployment subject to subsection (c) below.

(c) *Certain Represented Employees*

Effective July 1, 2016, no contributions under Sections 4.01(b)(1), 4.01(b)(2), 4.01(c)(1), 4.01(c)(2) or 4.01(c)(3) shall be made to this Plan by or on behalf of a Savings Choice Participant or Pension Choice Participant for any period of University employment during which such Participant is a represented employee in a bargaining unit that is not participating in the Retirement Choice Program, as set forth in Appendix C.

3.03

QUALIFIED MILITARY SERVICE

Notwithstanding any provision of the Plan to the contrary, contributions with respect to qualified military service shall be allowed in accordance with Code Section 414(u) as further described in Plan Regulation 4.01.

ARTICLE 4 CONTRIBUTIONS

4.01 DEFINED CONTRIBUTIONS

(a) After-Tax Voluntary Contributions

After-Tax Voluntary Contributions made in an amount elected by the Participant under a Payroll Deduction Agreement, including contributions made under a Payroll Deduction Agreement in accordance with USERRA and Code Section 414(u), are credited to the After-Tax Account.

(b) Employer Pickup Contributions

Employer Pickup Contributions credited to the Pre-Tax Account include contributions required to be made to the plan by:

- (1) Pension Choice Participants described in Section 3.01(b)(1), including make-up contributions made in accordance with USERRA and Code Section 414(u). The contribution rate shall be equal to 7.0% of each such Participant's Covered Compensation for a Plan Year in excess of the PEPRA Maximum.
- (2) Savings Choice Participants, including make-up contributions made in accordance with USERRA and Code Section 414(u). The contribution rate shall be equal to 7.0% of each such Participant's Covered Compensation for a Plan Year.
- (3) Safe Harbor Employees, including make-up contributions made in accordance with USERRA and Code Section 414(u). The contribution rate shall be equal to 7.5% of each such Participant's wages that are not in excess of the Old Age, Survivors and Disability Insurance wage base under the Federal Insurance Contributions Act as defined by Code Section 3121(a).
- (4) Summer Academic Appointees, including make-up contributions made in accordance with USERRA and Code Section 414(u). The contribution rate shall be equal to 3.5% of each such Participant's

Summer Salary for a Plan Year. With respect to Summer Salary paid on or after November 1, 2016, such contributions shall be directed to the University of California Tax Deferred 403(b) Plan.

(c) University Contributions

University Contributions credited to the Pre-Tax Account that are required to be made to the Plan include:

- (1) For Pension Choice Participants described in Section 3.01(c)(1)(A), including make-up contributions made in accordance with USERRA and Code Section 414(u), an amount equal to 5.0% of each such Participant's Covered Compensation for the Plan Year;
- (2) For Pension Choice Participants described in Section 3.01(c)(1)(B), including make-up contributions made in accordance with USERRA and Code Section 414(u), an amount equal to 3.0% of each such Participant's Covered Compensation for the Plan Year in excess of the PEPPRA Maximum;
- (3) For Savings Choice Participants, including make-up contributions made in accordance with USERRA and Code Section 414(u), an amount equal to 8% of each such Participant's Covered Compensation for the Plan Year;
- (4) For Appendix A Employees, the amount described in Appendix A; and
- (5) For Summer Academic Appointees, including make-up contributions made in accordance with USERRA and Code Section 414(u), an amount equal to 3.5% of each such Participant's Summer Salary for the Plan Year. With respect to Summer Salary paid on or after November 1, 2016, such contributions shall be directed to the University of California Tax Deferred 403(b) Plan.

[Also see related DCP Regulation 4.01]

4.02

CONTRIBUTION LIMITATIONS

(a) 415(c) Limit

The contributions described in Section 4.01 and any other annual additions (within the meaning of Code Section 415(c)) made on behalf of a Participant to the Plan for a Year, and any plan required to be aggregated with the Plan under Code Section 415, shall be limited in accordance with Code Section 415(c).

For purposes of determining compliance with the Code Section 415 limit, effective for Years beginning after December 31, 1997, the term “compensation” will mean wages as defined in paragraph (d)(11)(i) of Treasury Regulations Section 1.415-2, plus any elective deferrals as defined in Code Section 402(g) and any amount that is contributed or deferred by the employer and that is not included in the gross income of the employee under Code Section 125, 132(f)(4) or 457. Effective for years beginning on and after January 1, 2008, the term “compensation” will mean wages as defined in Treasury Regulations Section 1.415(c)-2(d)(3).

For purposes of the limitations under Code Section 415(c), contributions made pursuant to USERRA shall be subject to Code Section 414(u).

(b) 401(a)(17) Limit

The following amounts of compensation shall not be taken into account in determining allocations to be made under the Plan:

- (1) With respect to an employee who first becomes a Participant on or after July 1, 1994, the compensation for a Plan Year that exceeds the annual compensation limit in effect for such Plan year determined under Code Section 401(a)(17)(A) as follows:
 - (A) For Plan Years beginning prior to July 1, 2002, the \$150,000 limit added by the Omnibus Budget Reconciliation Act of 1993 (OBRA '93), and
 - (B) Thereafter, the \$200,000 limit added by the Economic Growth and Tax Relief Reconciliation Act of 2001,
in each case, as adjusted for cost of living increases in accordance with Code Section 401(a)(17)(B), and
- (2) With respect to an employee who first becomes a Participant before July 1, 1994, the compensation for a Plan Year that exceeds the greater of the following limits applicable to that Plan Year:
 - (A) The annual compensation limit as set forth in Code Section 401(a)(17)(A) prior to amendment by OBRA '93, as adjusted for cost of living increases in accordance with Code Section 401(a)(17)(B) prior to amendment by OBRA '93; or
 - (B) Effective July 1, 1994, the amount described in (1) above.

- (3) Summer or Equivalent Term Salary which exceeds one-quarter of the limits described in (1) and (2) above, as applicable.

[Also see related DCP Regulation 4.02]

4.03

EXCESS CONTRIBUTIONS

If the contributions made on behalf of a Participant for a Year exceed the limit of Code Section 415(c) described in Section 4.02 because of a reasonable error in estimating a Participant's compensation, the Participant's After-Tax Voluntary Contributions for the Year will be distributed to the Participant, adjusted for net income or losses, as soon as administratively practicable. For purposes of determining if there are excess contributions, all plans required to be aggregated with the Plan in which the individual participates by virtue of his or her relationship with the University are treated as a single plan. The income allocable to a distribution of excess contributions for a Year shall be determined under any reasonable method selected by the Plan Administrator, provided such method is used consistently for all Participants and for all corrective distributions for the Year, and is consistent with applicable Treasury Regulations.

4.04

ROLLOVER CONTRIBUTIONS

Rollover Contributions shall be accepted and credited to the Participant's Accumulations in accordance with Plan Regulations and invested in one or more of the Investment Options as the Participant elects.

[Also see related DCP Regulation 4.04]

4.05

VESTING AND FORFEITURES

- (a) A Participant shall always be 100% vested in the value of his or her Accumulations attributable to After-Tax Voluntary Contributions, Employer Pick-up Contributions, University Contributions based on Summer Salary, and University Contributions made pursuant to Appendix A.
- (b) Vesting Service shall be credited to a Pension Choice Participant based upon his or her UCRP service credit. A Pension Choice Participant shall be 100% vested in the value of his or her Accumulations attributable to University Contributions to fund the Supplemental Savings Benefit upon completing five (5) years of service credit under UCRP, or, if earlier, on

the date the Participant dies, provided the Participant is actively employed on that date.

A Pension Choice Participant who separates from University service prior to accruing 5 years of UCRP service credit, except in the event of the Participant's death as described above, shall forfeit all Accumulations attributable to University Contributions to fund the Participant's Supplemental Savings Benefit, and such Accumulations shall not be restored regardless of whether the Participant returns to University employment.

Any nonvested Accumulations shall be forfeited at the earlier of: (1) the date of a full distribution of all vested Accumulations to the Participant or to the Participant's Beneficiary, or (2) the date a Participant incurs a one-year Break in Vesting Service.

- (c) A Savings Choice Participant is 100% vested in Accumulations attributable to University contributions under Section 4.01(c)(3) upon accruing one year of Vesting Service within a 12-consecutive month period of service with the University, as described below, or, if earlier, on the date the Participant dies, provided the Participant is actively employed on that date.

A Savings Choice Participant who separates from University service prior to accruing one year of Vesting Service, except in the event of the Participant's death as described above, shall forfeit all Accumulations attributable to University Contributions under Section 4.01(c)(3), and such Accumulations shall not be restored regardless of whether the Participant returns to University employment.

A Savings Choice Participant's nonvested Accumulations shall be forfeited at the earlier of: (1) the date of a full distribution of all vested Accumulations to the Participant or to the Participant's Beneficiary, or (2) the date a Participant incurs a one-year Break in Vesting Service.

Vesting Service shall be credited to a Savings Choice Participant for the aggregate of the periods beginning with the date such Participant becomes an Eligible Employee under Section 2.14(b), and ending on his or her subsequent Severance from Employment date; provided, however, that such a Participant who is reemployed within the 12-consecutive-month period following his or her Severance from Employment date shall be credited with Vesting Service for the period between his or her Severance from Employment and his or her

reemployment date. Fractional periods of a year shall be expressed in terms of days.

If a Savings Choice Participant who terminates employment before completing one year of Vesting Service and subsequently forfeits his or her non-vested Accumulations is reemployed, prior Vesting Service will be counted for vesting in Accumulations attributable to University Contributions under Section 4.01(c)(3) that are made after reemployment but not for vesting in Accumulations that have previously been forfeited.

Effective January 1, 2007, if an Active Participant dies on or after January 1, 2007 while on military leave performing qualified military service within the meaning of USERRA and Section 401(a)(37) of the Internal Revenue Code, the Beneficiary of such Participant shall be entitled to any additional benefits (other than contributions relating to the period of qualified military service, but including vesting service credit for such period or other survivor benefits) that would have been provided under the Plan had the Participant resumed employment on the day preceding the Participant's death and then terminated employment on account of death.

4.06

USE OF FORFEITED ACCUMULATIONS

If a Participant has a Severance from Employment before vesting in his or her Accumulations attributable to University Contributions made under a Retirement Choice Program option, and subsequently forfeits such non-vested Accumulations, such non-vested Accumulations shall be forfeited and used to reduce future employer contributions, restore previously forfeited amounts to the extent required, and/or pay reasonable plan administrative costs.

4.07

CREDITING CONTRIBUTIONS

All contributions made to the Plan on behalf of a Participant as described in this Article 4 shall be credited to the Participant's Accumulations and invested as described in Article 5. Pre-tax and after-tax contributions will be accounted for separately.

ARTICLE 5 INVESTMENT OF CONTRIBUTIONS

5.01

PARTICIPANT'S AUTHORITY

Each Participant shall be entitled to direct the investment of his or her Accumulations among the Investment Options. The OCIO may change the Investment Options offered under the Plan at any time, including for amounts already invested, subject to the restriction applicable to the ineligible accounts described in Section 7.08(c).

5.02

PARTICIPANT DIRECTIONS

Each Participant shall provide the Plan Administrator with directions as to the investment of contributions made to the Plan or transfers of Accumulations between Investment Options as allowed by the Plan on the Participant's behalf. The Participant may modify such directions as applied to future contributions or existing Accumulations consistent with the procedures described in Sections 5.03 and 5.04 below.

If a Participant fails to direct all or part of the investment of his or her Accumulations, then all such Accumulations will be invested as described in Plan Regulations.

[Also see related DCP Regulation 5.02]

5.03

TRANSFER AMONG INVESTMENTS

A Participant may elect at any time to transfer up to 100% of his or her Accumulations from one or more Investment Options to any of the other Investment Options. Notwithstanding the prior sentence, direct transfers between certain Investment Options may be prohibited, to the extent described in the investment information provided to Participants.

[Also see related DCP Regulation 5.03]

5.04

INVESTMENT PROCEDURES

The Plan Administrator shall prescribe the manner in which investment directions and elections for future contributions and transfers between Investment Options of existing Accumulations may be made or changed under this Article 5 and the dates as of which they shall be effective. Any expenses, charges or taxes incurred in carrying out, or resulting from, the investment directions of the Participant shall be charged to the Participant's Accumulations. Any investment gain or loss in a Participant's Accumulations shall be allocated solely to that Participant.

5.05

PARTICIPANT'S RESPONSIBILITY FOR INVESTMENT DECISIONS

Accumulations shall be invested pursuant to instructions given to the Plan Administrator by the Participant in accordance with procedures established by the Plan Administrator. Neither the University, The Regents, the Plan Administrator, the OCIO nor the Record Keeper shall have any duty to question the Participant's investment directions or to advise the Participant in regard to the purchase, retention, or sale of such investments. Neither the University, The Regents, the Plan Administrator, the OCIO nor the Record Keeper shall be liable for any loss that may result from a Participant's exercise of control, or failure to exercise control, over the investment of the Participant's Accumulations.

5.06

INVESTMENT OVERSIGHT

- (a) *Fund Options*. The OCIO determines the UC Funds and Mutual Funds that are included as Fund Options. Such funds shall be permitted under the Trust and, when taken together, offer a broad range of options to Participants. The OCIO's designation of Fund Options shall be consistent with the investment policy adopted by The Regents, as that policy may be modified from time to time. The OCIO will regularly evaluate the performance of each Fund Option, make adjustments as appropriate based on criteria established in The Regents' investment policy, and provide periodic reports to The Regents on the options offered. Performance information on the Fund Options also will be available to Participants.
- (b) *Brokerage Window Option*. The OCIO does not review the performance of investments made through the Brokerage Window Option.

ARTICLE 6 WITHDRAWALS

6.01 IN-SERVICE WITHDRAWALS OF ACCUMULATIONS

(a) After-Tax Voluntary Accumulations

A Participant who has not reached their Settlement Date may request a full or partial withdrawal of his or her After-Tax Voluntary Accumulations by submitting a request to the Plan Administrator.

All or any portion of a full or partial withdrawal of After-Tax Voluntary Accumulations that qualifies as an Eligible Rollover Distribution may be paid as a Direct Rollover.

(b) Rollover Accumulations

A Participant who has not reached their Settlement Date may request a full or partial withdrawal of his or her Rollover Accumulations by submitting a request to the Plan Administrator.

All or any portion of a withdrawal of Rollover Accumulations that qualifies as an Eligible Rollover Distribution may be paid as a Direct Rollover.

(c) Funding

The amount to fund a withdrawal described in subsections (a) or (b) above shall be withdrawn from the Participant's After-Tax Voluntary Accumulations or Rollover Accumulations, as applicable as described in the Plan Regulations.

[Also see related DCP Regulation 6.01]

6.02 OTHER WITHDRAWALS

a) Coronavirus-related Distribution

A qualified participant, as defined under the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), who has not reached his or

her Settlement Date may request to withdraw vested Accumulations provided that the distribution occurs no later than December 30, 2020.

A Participant's total Coronavirus-related Distributions from the Retirement Savings Program may not be in excess of \$100,000.

[Also see related DCP Regulation 6.02]

ARTICLE 7 DISTRIBUTIONS

7.01 TIMING

A Participant may request a distribution of his or her vested Accumulations at any time on and after the Participant's Settlement Date, subject to the timing requirements outlined in the Plan Regulations and the Participant's Required Beginning Date. All requests for a distribution shall be made at the time and in the manner provided by the Plan Administrator. If a Participant who has had a Severance from Employment returns to employment as an Eligible Employee, the Participant shall not be eligible to take a distribution other than as provided in Article 6 until he or she again severs from employment or otherwise attains his or her settlement date, subject to the provisions of Section 7.03, and effective August 16, 2021, the provisions of Section 7.10.

Distributions made on and after a Participant's Settlement Date, except distributions payable under Section 7.10 or in connection with minimum required distributions, are payable as follows:

- (a) Direct Rollovers, full or partial;
- (b) Partial distributions;
- (c) Single sum distributions;
- (d) Periodic payments over a specified term that meets the requirements of Code Section 401(a)(9);
- (e) Systematic withdrawals in the amount and number specified by the Participant; or
- (f) A third-party annuity in which case all rights and obligations with respect to Plan benefits shall transfer to the third-party insurer.

All distributions shall be made in accordance with the requirements set forth in the Plan Regulations, including but not limited to any limitations on the frequency and number of withdrawals permitted in any time period.

A Participant who has had a Severance from Employment may not take a

partial distribution of his or her vested Accumulations if the balance of vested Accumulations remaining in the Plan will be less than \$2,000.

[Also see related DCP Regulation 7.01]

7.02

SMALL ACCOUNTS

(a) Severance from Employment on and after January 1, 2006

If a Participant has a Severance from Employment on or after January 1, 2006, and the value of the Participant's vested Accumulations, determined as of the date of severance, is less than \$2,000, the Participant's vested Accumulations will be distributed as directed by the Participant as soon as administratively possible, consistent with the applicable notice and consent requirements and the Plan terms. If the Participant fails to provide timely directions, the following provisions shall apply:

- (1) If the value of the Participant's vested Accumulations is \$1,000 or less, the Participant's vested Accumulations shall be paid to the Participant at the Participant's address of record in a single sum consistent with the applicable notice requirements.
- (2) If the value of the Participant's vested Accumulations is more than \$1,000, but less than \$2,000, the Participant's vested Accumulations shall be transferred to an IRA custodian or trustee selected by the Plan Administrator to be held on behalf of the Participant consistent with the applicable notice requirements.
- (3) If the Participant cannot be located, the Participant's vested Accumulations will continue to be held in the Plan subject to the procedures regarding missing Participants described in Section 7.08.

(b) Severance from Employment on and after July 1, 2005 and before January 1, 2006

If a Participant has a Severance from Employment on or after July 1, 2005, and before January 1, 2006, and the value of the Participant's Accumulations, determined as of the date of severance, is less than \$2,000, the Participant's Accumulations will be distributed as directed by the Participant as soon as administratively possible, consistent with the applicable notice and consent requirements and the Plan terms. If the Participant fails to provide timely directions, the Participant's Accumulations will be paid to the Participant in a single sum at the Participant's address of record consistent with the applicable notice

requirements. If the Participant cannot be located, the Participant's Accumulations will continue to be held in the Plan subject to the procedures regarding missing Participants described in Section 7.08.

(c) Severance from Employment Prior to July 1, 2005

If a Participant had a Severance from Employment prior to July 1, 2005, and the value of the Participant's Accumulations was less than \$2,000, the Participant's Accumulations shall be paid to the Participant at the Participant's address of record in a single sum consistent with the applicable notice requirements. If the Participant failed to provide timely directions for distribution of his or her Accumulations or confirm his or her address of record, the Participant's Accumulations shall be maintained and distributed as described in Section 7.08(c).

7.03

MINIMUM REQUIRED DISTRIBUTIONS

- a) Distribution of the balance of a Participant's vested Accumulations shall be made in accordance with the minimum required distribution provisions of Code Section 401(a)(9), the related Treasury Regulations and the applicable Plan Regulations, commencing at a Participant's Required Beginning Date. The Plan Regulations may provide for rules that require greater distributions than those imposed by the Treasury Regulations. If a Participant or Beneficiary has not received distributions from the Plan in a given Year in an amount at least equal to the minimum required distribution, the difference between the minimum required distribution and the amount distributed shall be issued to him or her that Year.
- b) Notwithstanding paragraph (a) of this section, a Participant or Beneficiary who would have been required to receive minimum required distributions for 2009 but for the enactment of Code Section 401(a)(9)(H) ("2009 MRDs"), and who would have satisfied that requirement by receiving distributions that are (i) equal to the 2009 MRDs or (ii) one or more payments in a series of substantially equal distributions (that include the 2009 MRDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's Beneficiary, or for a period of at least 10 years ("Extended 2009 MRDs"), will not receive those distributions for 2009 unless the Participant or Beneficiary chooses to receive such distributions with one exception. If the Participant is receiving systematic withdrawal payments and does not

contact the Record Keeper to request that distributions be stopped for 2009, the distributions will continue and be reported as Eligible Rollover Distributions.

- c) Notwithstanding paragraph (a) of this section of the plan, whether a Participant or Beneficiary who would have been required to receive minimum required distributions in 2020 (or paid in 2021 for the 2020 calendar year for a participant with a required beginning date of April 1, 2021) but for the enactment of section 401(a)(9)(I) of the Code (2020 MRDs), and who would have satisfied that requirement by receiving distributions that are either (i) equal to the 2020 MRDs, or (ii) one or more payments (that include the 2020 MRDs) in a series of substantially equal periodic payments made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancies) of the Participant and the Participant's Beneficiary, or for a period of at least 10 years (Extended 2020 MRDs), will not receive those distributions for 2020 unless the Participant or Beneficiary chooses to receive such distribution with one exception. If the Participant is receiving systematic withdrawal payments and does not contact the Record Keeper to request that distributions be stopped for 2020, the distributions will continue and be reported as Eligible Rollover Distributions.

[Also see related DCP Regulation 7.03]

7.04

DISTRIBUTIONS TO DESIGNATED PAYEES

If the amount currently payable to a Designated Payee under an approved DRO is in the form of a single sum, and the Designated Payee is an Eligible Employee, the award may be retained in the Plan, at the Designated Payee's election, for the Designated Payee's benefit, and the Designated Payee shall thereupon be treated as a Participant if not already a Participant.

7.05

DIRECT ROLLOVERS

A Participant, Beneficiary (other than a designated nonspouse Beneficiary) or Alternate Payee who is entitled to receive a distribution under the Plan that constitutes an Eligible Rollover Distribution may direct that such distribution be paid as a Direct Rollover to the trustee or custodian of an Eligible Retirement Plan that accepts Direct Rollovers. Effective for

distributions made on and after January 1, 2007, if a Direct Rollover is made to an Eligible Retirement Plan described in Section 2.15(d) or Section 2.15(e) (and, for distributions made on and after January 1, 2008, Section 2.15(g)) established to receive the distribution on behalf of a designated nonspouse Beneficiary, such plan will be treated as an inherited retirement plan, and the amount transferred will be treated as an Eligible Rollover Distribution for the purposes described in Code Section 402(c).

7.06

DESIGNATION OF BENEFICIARY

Each Participant may designate any person or persons (who may be designated concurrently or contingently) as the Participant's designated Beneficiary, to whom the Participant's benefits are to be paid if the Participant dies before the Participant receives all of the Participant's vested Accumulations. A Beneficiary designation must be made in the manner and in accordance with procedures established by the Plan Administrator and must be received by the Plan Administrator prior to the Participant's death.

If a Beneficiary is not designated by a Participant in accordance with this Section (or if the designation is ineffective), then the Beneficiary shall be determined under the hierarchy set forth in Section 2.04.

A deceased Participant's Beneficiary who is eligible to remain in the Plan may designate a Beneficiary to receive any money remaining in the Plan upon the Beneficiary's death.

7.07

DEATH BENEFITS

Payment to a Beneficiary shall be made in a lump sum. Alternatively, and subject to the restrictions on Small Accounts described in Section 7.02 as applied to the vested Accumulations held on behalf of the Beneficiary, a Beneficiary may elect to have his or her share of the vested Accumulations paid in periodic payments over a specified term, provided the election satisfies the timing and term requirements of Code Section 401(a)(9), or applied to purchase an annuity from a third-party insurer, in which case all rights and obligations with respect to such Plan benefits shall transfer to the third-party insurer. If the Beneficiary is the surviving Spouse of the Participant, the Spouse may elect to have a Direct Rollover of all or part of the vested Accumulations payable to the Spouse that constitutes an Eligible Rollover Distribution made to an Eligible Retirement Plan. Effective for distributions made on and after January 1, 2007, if the Beneficiary is a

designated nonspouse beneficiary of the Participant, the Beneficiary may elect to have a Direct Rollover made of all or part of the vested Accumulations payable to the Beneficiary that is treated as an Eligible Rollover Distribution made to an Eligible Retirement Plan described in Section 2.15(d) or Section 2.15(e) (and, for distributions made on and after January 1, 2008, Section 2.15(g)). If the Beneficiary of a Beneficiary fails to provide distribution instructions within nine (9) months of the death of the Participant's Beneficiary, payment will be made to the Beneficiary's Beneficiary in a single sum distribution.

Distributions of death benefits shall be subject to Plan Regulations and the minimum distribution requirements of Code Section 401(a)(9) and the related Treasury Regulations.

[Also see related DCP Regulation 7.07]

7.08

DUTY TO KEEP PLAN ADMINISTRATOR INFORMED

(a) Participant's Responsibility

Each Participant, and after the death of a Participant, each of the Participant's designated Beneficiaries, must file his or her current mailing address and each change to that address with the Plan Administrator in the manner designated by the Plan Administrator. Any communication, statement or notice addressed to a Participant or the Participant's Beneficiary at the last mailing address filed with the Plan Administrator shall be binding on the Participant or the Participant's Beneficiary for all purposes of the Plan. If the Participant, or the Participant's Beneficiary, fails to file an address with the Plan Administrator, then the last known address of Participant, or the Participant's Beneficiary, as shown in the Plan Administrator's records, shall be binding on the Participant or Participant's Beneficiary for all purposes of the Plan.

(b) Missing Participants' Accumulations

Notwithstanding the duty of a Participant to keep the Plan Administrator informed of his or her current address, if the Plan Administrator determines that a Participant who has had a Severance from Employment cannot be located, the Plan Administrator shall consider the Participant to be missing, and shall institute efforts to locate the Participant. Such efforts may include, but are not limited to, the use of external vendor services and the letter forwarding programs sponsored by the Internal Revenue Service and the Social Security Administration.

The type and extent of the Plan Administrator's efforts shall take into account the value of the Participant's Accumulations relative to the cost of the location efforts.

Any charges associated with the cost of attempting to locate a missing Participant shall be treated as a Plan expense and shall be charged against Plan funds. Alternatively, the Plan Administrator may authorize the cost of location efforts to be charged directly against the Accumulations of a missing Participant to the extent consistent with applicable law and guidance from the Internal Revenue Service.

(c) Severance from Employment Prior to July 1, 2005

The following provisions apply to a Participant who had a Severance from Employment prior to July 1, 2005, and failed to provide timely directions for distribution of his Accumulations or confirm his or her address of record.

- (1) If the value of the Participant's Accumulations, determined as of June 30, 2005, was less than \$50, the Participant's Accumulations were forfeited and credited to a Forfeiture and Reinstatement Account as of July 1, 2005. Funds in the Forfeiture and Reinstatement Account are used to restore a Participant's previously forfeited Accumulations and to defray reasonable expenses of Plan administration. If the Participant or the Participant's Beneficiary subsequently files a valid claim for the Participant's Accumulations, under procedures established by the Plan Administrator, the Participant's Accumulations, plus interest (as described in the Plan Regulations), shall be paid to the claimant in a single sum as soon as administratively possible consistent with the applicable notice requirements.
- (2) If the value of the Participant's Accumulations, determined as of June 30, 2005, was \$50 or more but less than \$2,000, the funds in which such Accumulations were invested were liquidated as of July 1, 2005, and the total value of all such Participants' Accumulations invested in the UC Savings Fund on all such Participants' behalf. The proportionate value of each Participant's Accumulations was credited to an account established for the Participant, and the balance is credited with interest as of the last day of each calendar month at the rate of interest defined in the Plan Regulations. The Plan Administrator shall attempt to locate the Participant using the methods described in Section 7.08(b) above. If the Participant subsequently files a valid claim for his or her Accumulations under procedures established by the Plan Administrator, the Participant's

Accumulations shall be paid to the claimant as soon as administratively possible.

- (3) If a Participant described in Section 7.08(c)(2) had Accumulations with a value of \$1,000 or more as of October 23, 2008, and failed to provide directions for the distribution of such Accumulations despite the Plan Administrator's efforts to obtain such directions, the Participant's Accumulations were transferred, consistent with the applicable notice requirements, to an IRA custodian or trustee selected by the Plan Administrator to be held on behalf of the Participant.

[Also see related DCP Regulation 7.08]

7.09

FACILITY OF PAYMENT

When a person entitled to benefits under the Plan is under legal disability or, in the Plan Administrator's opinion, is in any way incapacitated so as to be unable to manage the person's financial affairs, the Plan Administrator may pay the benefits to such person's legal representative, or the Plan Administrator may direct the application of such benefits for the benefit of such person. Any payment made in accordance with the preceding sentence shall be a full and complete discharge of any liability for such payment under the Plan.

7.10

QUALIFIED LONGEVITY ANNUITY CONTRACTS

Effective August 16, 2021, a Participant can elect to purchase a *Qualified Longevity Annuity Contract* ("QLAC") with Accumulations from this Plan as follows:

(a) Investment in Target Date Fund

- (1) If a Participant directs the investment of all or a portion of his or her Accumulations into an Investment Option which is a target date fund, such Participant may be given the opportunity to elect to purchase a QLAC with such Accumulations (subject to the limitations in Section 7.10(c)):

(A) in the calendar year in which the Participant turns age 62; or,

(B) in a later calendar year in which the Participant first elects such Investment Option, if prior to the calendar year in which the Participant will attain age 70.

(2) Any Participant election to purchase a QLAC shall be irrevocable and shall be subject to Section 7.10(b).

(b) QLAC Elections

(1) A Participant may elect to have the value of his or her QLAC distributed in accordance with one of the following payment forms:

(A) a Qualified Joint and Survivor Annuity, with a Return of Premium feature,

(B) a Qualified Optional Survivor Annuity, with a Return of Premium feature, or

(C) a Single Life Annuity, with a Return of Premium feature.

(2) A Participant may change his or her election of a form of payment before the date his or her benefits are to commence or such later date, if later, as may be required by the Code or applicable Treasury Regulations by filing the appropriate form with the QLAC provider.

(3) Distributions After Participant's Death

(A) If the distribution of a Participant's QLAC has begun in accordance with the provisions of Section 7.10 and the Participant dies before his or her entire QLAC has been distributed to him or her, the remaining portion of such benefit will be distributed to his or her surviving Spouse or QLAC Beneficiary in accordance with the form of benefit elected prior to the Participant's death.

(B) If a Participant dies before he or she has begun to receive distribution of his or her QLAC under the Plan or no distribution election is currently in effect with respect to the Participant under Section 7.10, his or her benefit will be distributed to his or her surviving Spouse as a Qualified Preretirement Survivor Annuity or to the QLAC Beneficiary as a lump sum Return of Premium if there is no Spouse.

(4) QLAC Beneficiary

- (A) A Participant may designate a QLAC Beneficiary of his or her QLAC, to receive the Return of Premium on the death of the last surviving annuitant.
- (B) A designation of a QLAC Beneficiary will not be effective for any purpose unless and until it has been filed on an appropriate form by the Participant with the QLAC provider. This designation will take effect prospectively only, and without prejudice to any payor or payee on account of any payments made before receipt of the appropriate form by the QLAC provider.
- (C) A Participant may change his or her QLAC Beneficiary any number of times before the date distributions commence under the QLAC.
- (D) If a Participant dies without having a valid QLAC Beneficiary designation in effect, the Return of Premium will be distributed to the estate of the last surviving annuitant.

(c) *Requirements*

For purposes of computing minimum required distributions that must be made to a Participant or Beneficiary in each distribution calendar year in order to satisfy Code Section 401(a)(9), a Participant's Accumulations do not include the value of any QLAC.

The amount of the premiums paid for the QLAC under the Plan will not exceed the lesser of:

- (1) an amount equal to the excess of \$135,000 (as adjusted by the Commissioner of Internal Revenue) over the sum of:
 - (A) the premiums paid before that date with respect to the contract, and
 - (B) premiums paid on or before that date with respect to any other contract that is intended to be a QLAC and that is purchased for the Participant under the Plan, or any other plan, annuity, or account described in Code Section 401(a), 403(a), 403(b), or 408 or eligible governmental plan under Code Section 457(b); or

- (2) an amount equal to the excess of:
- (A) 25 percent of the Participant's Accumulations (as of the last valuation date preceding the date of the premium payment) under the Plan (including the value of any QLAC held under the Plan for the Participant) as of the contract date, over
 - (B) the sum of premiums paid before that date with respect to the contract and premiums paid on or before that date with respect to any other contract that is intended to be a QLAC and that is held or was purchased for the Participant under the Plan.

If an annuity contract fails to be a QLAC solely because a premium for the contract exceeds the above limits, the excess premium will be returned (either in cash or in the form of a contract that is not intended to be a QLAC) to the non-QLAC portion of the Participant's Accumulations by the end of the calendar year following the calendar year in which the excess premium was originally paid.

Distributions under the QLAC portion of the Participant's Accumulations will commence not later than the first day of the month next following the Participant's 78th birthday. After distributions commence, those distributions will satisfy all applicable minimum distribution requirements from that point forward (other than the requirement that annuity payments commence on or before the Required Beginning Date).

(d) *Administrative Requirements*

Notwithstanding any provision of this Section 7.10 to the contrary, the foregoing shall be interpreted consistent with any rules and procedures established or adopted by the Plan Administrator.

ARTICLE 8 LOANS

8.01 LOANS

Loans are not offered in the Plan. To the extent allowed by the Code, a Participant's vested Accumulations may be taken into account to determine the maximum amount that may be loaned to the Participant from the University of California Tax-Deferred 403(b) Plan.

ARTICLE 9 GENERAL PROVISIONS

9.01

INTERESTS NOT TRANSFERABLE

Except as otherwise specifically provided for in this Plan, the rights of a Participant or Beneficiary may not be sold, assigned, pledged, committed, transferred or otherwise conveyed, and any attempt to assign or transfer rights or benefits under the Plan shall not be recognized. Except as otherwise required by law, the rights of a Participant or Beneficiary under the Plan shall not be subject to attachment, garnishment, or execution, or to transfer by operation of law in the event of bankruptcy or insolvency of the Participant or Beneficiary or otherwise. Notwithstanding the foregoing, the Plan Administrator will comply with any judgment, decree or order that establishes the right of another person to all or part of a Participant's Accumulations as described in Article 12.

9.02

NO EMPLOYMENT RIGHTS

The Plan does not constitute a contract of employment, and participation in the Plan shall neither give any employee the right to be retained in the employ of the University nor any right or claim to any benefit under the Plan, unless such right or claim has specifically accrued under the terms of the Plan.

9.03

WAIVER OF NOTICE

Any notice required under the Plan may be waived by the person entitled to such notice.

9.04

CONTROLLING LAW

To the extent not superseded by the laws of the United States, the laws of California (without regard to its choice of law principles) shall be controlling in all matters relating to the Plan.

9.05

SEVERABILITY

In case any provision of the Plan shall be held illegal or invalid for any reason, such illegality or invalidity shall not affect the remaining provisions of the Plan, and the Plan shall be construed and enforced as if such illegal and invalid provision had never been set forth in the Plan.

9.06

NUMBER

Where the context admits, words in the plural include the singular, and the singular includes the plural.

9.07

FORM OF ELECTIONS, ETC.

Notwithstanding anything contained in the Plan to the contrary, any election, request, deferral, claim designation, or other action permitted or required to be made by a Participant or Beneficiary under this Plan shall be made at the time and in the form and manner required by the Plan Administrator.

9.08

TRANSFERS TO UCRP

At a Participant's request and consistent with procedures established by the Plan Administrator, the Plan Administrator shall direct the Trustee to transfer a designated amount of the Participant's vested Accumulations to the UCRP to pay for the cost of establishing additional Service Credit under UCRP on behalf of the Participant consistent with the provisions of UCRP and IRC §415(n) or the reestablishment of previously forfeited Service Credit consistent with the provisions of UCRP and IRC §415(k).

ARTICLE 10 ADMINISTRATION OF THE PLAN

10.01 AUTHORITIES

The Regents has broad oversight responsibility for the administrative and investment functions of the Plan.

- (a) The President of the University shall serve as Plan Administrator of the Plan except to the extent the duties of the Plan Administrator are delegated under University policies and procedures to another individual, in which case such individual shall serve as the Plan Administrator with respect to the delegated duties. The Plan Administrator shall promulgate such Plan Regulations and interpretations as are reasonable or necessary for the effective operation of the Plan, except for the custodianship and investment of the assets of the Plan.

The Plan Administrator has full discretionary authority to administer the Plan on a day-to-day basis. The Plan Administrator may designate other persons to assist in performing such administrative duties, including, but not limited to, agents, accountants, counsel, consultants and record keepers. The Plan Administrator shall have the authority to make appropriate amendments to the Plan in order to accommodate changes in the Code and Treasury Regulations to preserve the tax-qualified status of the Plan under the Code. The Plan Administrator shall also have the authority to make appropriate amendments to the Plan in order to comply with changes in California State law. The Plan Administrator shall inform The Regents of any such changes as soon as possible. The Plan Administrator also shall have authority to make Plan amendments to reflect the details of operational procedures. Such amendments shall not include any policy changes.

The Plan Administrator shall, in its sole and absolute discretion, construe and interpret the terms and conditions of the Plan and any issue arising out of, relating to, or resulting from the administration and operation of the Plan, which interpretation or construction shall be final and binding on all parties, including, without limitation, any Participant or Beneficiary. When making a determination or calculation, the Plan Administrator

shall, in its sole and absolute discretion, be entitled to rely upon information furnished by the University, Participants and Beneficiaries or other individuals acting on their behalf.

It is the intent of the Plan Administrator to apply Plan provisions equally to all eligible Participants without discrimination among them. No employee or agent of the University has the authority to modify this Plan or to make representations, warranties, or inducements other than as set forth in this Plan and the applicable Plan Regulations. Any such representations, warranties, or inducements shall be null and void.

- (b) The OCIO has primary authority for maintaining the Investment Options. The OCIO shall serve as custodian of the assets of the UC Funds, provided, however, that the OCIO may redelegate its duties as custodian to an entity that satisfies the requirements of Code Section 408(n). The custodian shall hold all assets of the Plan under its control for the benefit of Participants and their Beneficiaries.

[Also see related DCP Regulation 10.01]

10.02

ANNUAL REPORT

The Plan Administrator shall make an annual report to The Regents and to the Participants of the Plan. Each Participant shall be provided with a periodic statement on the status of the Participant's Accumulations.

10.03

COSTS OF ADMINISTRATION

The costs of administration of the Plan shall be paid from the Trust to the extent they are deemed reasonable expenses by the Plan Administrator. Such expenses shall include, but are not limited to, expenses for professional, legal, accounting, record keeping, and investment services. In addition, the Plan Administrator may authorize certain costs to be charged directly against a Participant's or Beneficiary's Accumulations, consistent with applicable law and guidance from the Internal Revenue Service.

10.04

PLAN FIDUCIARIES

The Regents, the Plan Administrator, the OCIO and the Trustee (which may be The Regents) shall be considered Plan fiduciaries and shall discharge their respective duties as set forth in this Plan solely in the interest of the Participants and their Beneficiaries:

- (a) For the exclusive purpose of providing benefits to Participants and their Beneficiaries and defraying reasonable expenses of administering the Plan;
- (b) With the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and
- (c) In accordance with this Plan insofar as the Plan is consistent with the provisions of applicable law.

Such fiduciaries shall not permit the indicia of ownership of any assets of the Plan to be maintained outside the jurisdiction of the District Courts of the United States, except as described under Section 404 of the Employee Retirement Income Security Act of 1974.

10.05

COMMUNICATIONS SENT TO PARTICIPANTS

All notices or communications to a Participant, or to a Participant's Beneficiary if the Participant has died, shall be effective when sent by first class United States mail if in writing to the Participant's or Beneficiary's last known address or when conveyed to a Participant or Beneficiary by electronic means that meet standards substantially the same as the standards in Treasury Regulations Section 1.402(f). The Plan Administrator and The Regents shall be entitled to rely conclusively upon, and shall be fully protected in any action or non-action taken in good faith in reliance upon, any notices, communications, or instructions issued in writing or when conveyed to a Participant or Beneficiary by electronic means that meet standards substantially the same as the standards in Treasury Regulations Section 1.402(f).

10.06

CLAIMS PROCEDURE

If a Participant's or Beneficiary's request for benefits is not resolved at the Record Keeper level, a Participant or Beneficiary may submit a written claim for benefits under the Plan to the Plan Administrator. Claims for benefits shall include all pertinent information requested by the Plan Administrator including reasonable proof of the validity of the claim.

Claims for benefits must be made in accordance with procedures established by the Plan Administrator.

Each claim for benefits shall be acted upon and approved or disapproved within ninety (90) days following its receipt by the Plan Administrator.

If any claim for benefits is denied by the Plan Administrator, in whole or in part, the Plan Administrator shall notify the Participant or Beneficiary in writing of such denial and of the Participant's or Beneficiary's right to a review by the Plan Administrator. The written notice shall also set forth specific reasons for the denial, specific references to pertinent Plan provisions on which the denial is based, a description of any additional material or information necessary for the applicant to perfect the claim, an explanation why such material or information is necessary, and an explanation of the Plan's review procedure. If the Plan Administrator fails to act within the 90-day period specified above, the Participant or Beneficiary may assume that the claim for benefits has been denied.

10.07

CLAIMS REVIEW PROCEDURE

Any Participant, or the Participant's duly authorized representative, or the Participant's Beneficiary if the Participant has died, whose application for benefits is denied in whole or in part as described in Section 10.06, may request that the Plan Administrator review the decision by submitting a written statement to the Plan Administrator within sixty (60) days after receiving written notice from the Plan Administrator of the denial of the claim.

The written statement must:

- (a) Request a review of the application for benefits by the Plan Administrator;
- (b) Set forth all of the reasons upon which the request for review is based and any facts in support thereof; and
- (c) Set forth any issues or comments which the Participant or Beneficiary deems relevant to the application.

The Plan Administrator shall act upon each such application within sixty (60) days (unless circumstances require a longer period) after either receipt of the Participant's or Beneficiary's request for review or receipt of any additional materials reasonably requested by the Plan Administrator from such Participant or Beneficiary, whichever occurs later.

The Plan Administrator shall make a full and fair review of each such application and any related written materials submitted by the Participant,

the Beneficiary or the University. The Plan Administrator may require the University, the Participant or the Beneficiary to submit within thirty (30) days after a written notice by the Plan Administrator, such additional facts, documents, or other evidence as is deemed necessary or advisable in the sole discretion of the Plan Administrator in making such a review. On the basis of the review, the Plan Administrator shall make an independent determination of the Participant's or Beneficiary's eligibility for benefits under the Plan. The decision of the Plan Administrator on any application for benefits shall be final and conclusive upon all persons. If the Plan Administrator denies an application, in whole or in part, the Plan Administrator shall give written notice of the decisions to the Participant or Beneficiary setting forth the specific reasons for such denial and specific references on which the decisions are based. Such written notice shall be given within one hundred twenty (120) days of the date the appeal was filed, unless circumstances require a longer period.

10.08

CORRECTION OF ERRORS

If an error or omission is discovered in the administration of the Plan, including but not limited to an error or omission in the amount of deferrals or deductions, the Plan Administrator shall take such equitable action as may be necessary or appropriate to correct the error consistent with guidance from the Internal Revenue Service.

(a) Overpayments

Any overpayment of benefits from this Plan shall be returned to the Plan Administrator immediately on demand by the Plan Administrator. The Plan Administrator may take all necessary or appropriate action, including but not limited to filing suit, to recover overpayments of benefits under the Plan. Overpayments may be set off against subsequent benefit payments owed under the Plan. Additionally, any person who receives or holds any overpayments shall hold such amounts in trust for the benefit of the Participants.

(b) Contributions and Earnings Made in Error

Contributions made in error to the Plan by a University funding location will be held in a holding account and be used to offset future University contributions owing to the Plan by such funding location. Investment earnings that are allocated to a Participant's Accumulations in error will

be removed and transferred to the holding account and used to defray reasonable Plan administrative expenses.

[Also see related DCP Regulation 10.08]

10.09

INFORMATION PROVIDED

Each Participant, Beneficiary, Alternate Payee and Other Payee shall provide the Plan Administrator, on a timely basis, with such information as the Plan Administrator requests and that is necessary or appropriate for the administration of the Plan.

ARTICLE 11
REVISION AND TERMINATION

The Regents may at any time revise or terminate the Plan.

ARTICLE 12 DOMESTIC RELATIONS ORDERS

Effective January 1, 2005, the limitations of Section 9.01 will not apply to any DRO that (i) is a QDRO or (ii) creates or recognizes the existence of an Other Payee's right to, or assigns to an Other Payee the right to, receive all or part of a Participant's vested Accumulations consistent with the applicable provisions of California law governing domestic partnerships and the terms of the Plan. In no event will any part of a Participant's Accumulations be distributed prior to a Participant's Settlement Date to an Other Payee pursuant to a DRO approved under this Article 12.

When the Plan Administrator receives a DRO, the Plan Administrator shall:

- (a) Notify the Participant and each Designated Payee named in the DRO of the receipt of the DRO and provide an explanation of the Plan procedures for determining whether the DRO is approved under this Section; and
- (b) Determine whether the DRO is approved under this Article 12 under the applicable Plan procedures.

A Participant's right to receive benefits under the Plan shall be reduced to the extent that any portion of a Participant's vested Accumulations have been paid or set aside for payment to a Designated Payee pursuant to this Article 12 or to the extent that the Plan is otherwise subject to a binding judgment, decree or order for the attachment, garnishment, or execution of any portion of the Participant's Accumulations or of any distributions from such Accumulations.

A domestic relations order shall not be considered a QDRO with respect to this Plan if it is inconsistent with the provisions of the Plan.

[Also see related DCP Regulation 12]

ARTICLE 13 TRUST

13.01 ESTABLISHMENT

The following sections of this Article 13 provide for the establishment of a Trust to hold any contributions made under the Plan, and earnings thereon.

All amounts of contributions and all transfers of other assets made pursuant to the Plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights will be held in trust for the exclusive benefit of Participants and Beneficiaries (for purposes of this Article, "Participant" includes an "Alternate Payee" except as otherwise specifically provided).

It shall be impossible at any time prior to the satisfaction of all liabilities with respect to Participants and Beneficiaries for any part of the Trust, other than such part as is required to pay taxes and reasonable expenses of administration of the Plan and the Trust (including payment of Trustee's fees), to be used for or diverted to purposes other than for the exclusive benefit of Participants and Beneficiaries.

13.02 TRUSTEE

The Regents shall serve as Trustee of the Trust established for the Plan to take, hold, invest, administer and distribute the Trust in accordance with the provisions of the Plan and Trust. The Trustee may delegate all or any part of its duties as Trustee. The Regents may also substitute another person (including but not limited to a bank within the meaning of Code Section 408(n)) to serve as the Trustee.

13.03 TITLE

The Trustee is vested with title to all the assets of the Trust and shall have full power and authority to do all acts necessary or appropriate to carry out its duties hereunder. No Participant, Beneficiary, or any other person shall have any right or interest in the Trust except as provided in the Plan. Prior to the time of distribution, neither a Participant nor a Beneficiary (nor a legal

representative of a Participant, a Beneficiary, or any other person) shall have any right, by way of anticipation or otherwise, to assign, encumber, or in any manner dispose of any interest in the Trust except as permitted under the Plan or as required by law or directed by a court of competent jurisdiction.

13.04 CUSTODY

The Trustee designates the OCIO to act as custodian of the assets comprising the Investment Options elected by Participants and Beneficiaries other than any Mutual Funds. The OCIO is authorized to redelegate such custodial duties to one or more banks within the meaning of Code Section 408(n). Each custodian so designated shall receive and hold as part of the Trust such assets of the Plan as may be transferred to it from time to time. A custodian shall be accountable only for the assets actually received by it.

A Participant's Accumulations invested in a Mutual Fund shall be maintained in a custodial account that satisfies the requirements of Code Section 401(f).

Each Participant's Accumulations shall be accounted for by the Record Keeper, which shall provide regular reports to the Plan Administrator.

13.05 INVESTMENT

(a) *Management.* The Trustee shall have the duty to (i) hold and, subject to the provisions of this Section 13.05 and Article 5 governing Participant direction of investment, to invest and to reinvest the assets of the Trust and (ii) make payments or other distributions therefrom in accordance with the directions of the Plan Administrator. The Trustee shall invest and reinvest the assets of the Trust and keep the same invested, without distinction between principal and income, in stocks, bonds, stock options, options contracts of any type, contracts for the immediate or future delivery of financial instruments and other property or other securities or certificates of participation or shares of any mutual investment company, trust or fund, or annuity or investment contracts issued by an insurance company or in any other property of any kind, real or personal, tangible or intangible, as it may deem advisable, provided, however, that the Trustee may hold assets of the Trust invested in cash from time to time if and to the extent that it may deem it to be in the best interests of the Trust.

- (b) *UC Funds*. The Trustee shall segregate a portion of the Trust assets, which in the aggregate shall constitute the UC Funds. Each such fund is established and maintained by The Regents as an Investment Option under the Plan. The Trustee delegates to the OCIO of the Regents the power and authority to invest, acquire, manage and dispose of the assets of the UC Funds consistent with the investment policies adopted by The Regents. The OCIO may appoint one or more Investment Managers to manage the assets of each UC Fund. The OCIO may remove an Investment Manager when the OCIO deems such removal to be necessary or appropriate. If an Investment Manager is removed or resigns, the authority and duty to invest and reinvest the assets formerly under the control and management of the Investment Manager shall revert to the OCIO except to the extent the OCIO appoints a successor Investment Manager for such assets. Neither the Trustee nor the OCIO shall be liable for the acts of omissions of an Investment Manager or be under obligation to invest or otherwise manage any asset of a UC Fund that is subject to the management of such Investment Manager, except that the OCIO shall carry out the instructions of such Investment Manager in disposing of assets held in a UC Fund and in acquiring other assets for a UC Fund. The fees and reasonable expenses of each Investment Manager shall be paid from the Trust.
- (c) *Participant Direction*. In accordance with Article 5 of the Plan, the assets of the Trust shall be invested in Investment Options consistent with the directions of the Participants and the procedures established by the Plan Administrator and carried out by the Record Keeper. Neither the University, the Trustee, the Plan Administrator, the OCIO nor the Record Keeper shall have a duty to question any investment direction of a Participant or to advise the Participant in regard to the purchase, retention, or sale of such investments. Neither the University, The Regents, the Plan Administrator, the OCIO nor the Record Keeper shall be liable for any loss that may result from a Participant's exercise of control over the investment of the Participant's Accumulations, or to evaluate the performance of such Accumulations, and all such parties shall be fully protected in acting in accordance with such directions or failing to act in the absence of such directions.

13.06

POWERS OF TRUSTEE

The Trustee will have the following powers and authority, to be exercised in its sole discretion:

- (a) To keep any or all securities or other property in the name of a nominee with or without power of attorney for a transfer or in its own name without disclosing its fiduciary capacity, or in bearer or book entry form;
- (b) To make, execute, acknowledge and deliver any and all instruments deemed necessary or appropriate to carry out the powers herein granted;
- (c) To employ suitable agents, including, but not limited to, auditors, actuaries, accountants, and legal and other counsel, and to pay their expenses and reasonable compensation for services to the Trust from the Trust. The Trustee may consult, from time to time, with legal counsel who may, but need not be, legal counsel for The Regents and will be fully protected in acting or refraining from acting upon the advice of any counsel with respect to legal questions;
- (d) To settle securities trades through a securities depository that utilizes an institutional delivery system, in which event the Trustee may deliver or receive securities in accordance with appropriate trade reports or statements given to the Trustee by such depository; and
- (e) To vote upon any stock, bonds or other securities of any corporation, association or trust at any time comprised by the Trust, or otherwise consent to or request any action on the part of such corporation, association or trust, and to give general or special proxies or powers of attorney, with or without power of substitution, and to exercise any conversion privileges, subscription rights or other options; to participate in reorganizations, recapitalizations, consolidations, mergers and similar transactions with respect to such securities; to deposit such securities in any voting trust, or with any protective or like committee, or with a trustee, or with depositories designated thereby; and generally to exercise any of the powers of an owner with respect to securities or property comprised by the Trust that the Trustee deems to be for the best interests of the Trust.

In addition, the Trustee shall have all of the powers, rights and privileges conferred upon and granted to, trustees under the trust laws of the state of California. Without limiting the generality of the foregoing, the Trustee shall be authorized to buy and sell property on such terms as it deems advisable,

to enter into contracts and leases, to borrow money and to mortgage or pledge any Trust property, to employ agents, to engage in litigation as plaintiff or defendant, to exercise all rights of ownership of stock owned by the Trust and to pay any expenses or assessments against the Trust or its property.

13.07

VALUATION

The assets of the Trust shall be valued at their fair market values on the date of valuation, as determined by the Trustee, based upon such sources of information as it may deem reliable including, but not limited to, stock market quotations, statistical evaluation services, newspapers of general circulation, financial publications, advice from investment counselors or brokerage firms, or any combination of sources. The Plan Administrator may establish, for administrative purposes, unit values for one or more UC Funds. If unit accounting is established for any UC Fund, the value of each Participant's or Beneficiary's interest in such fund (or any portion of such fund) shall be an amount equal to the then value of a unit in such fund multiplied by the number of units then credited to the account of the Participant or Beneficiary.

13.08

LEGAL ACTIONS

If the Trustee must commence or defend any action, administrative, judicial or otherwise, the Trustee may retain professionals, including legal or financial advisors to represent the Trustee in its capacity as Trustee hereunder. The reasonable expenses of retaining such professionals will be paid from the Trust.

No Participant or Beneficiary will be considered necessary parties in any legal action or proceeding with respect to the Trust except insofar as such action or proceeding relates specifically to such person. No other person having an interest in the Trust will be entitled to notice of any such action or proceeding. Any judgment entered on any such action or proceeding will be binding on all persons claiming under the Trustee.

13.09

RESIGNATION OR REMOVAL

The Trustee may resign at any time. If the Trustee that is resigning is The Regents, resignation shall be made by substituting another person as Trustee in accordance with Section 13.02. Any other Trustee may resign by delivering to The Regents a written notice of resignation to take effect not less than sixty (60) days after delivery unless such time period is waived by the Trustee. The Regents may remove the Trustee at any time by delivering to the Trustee a written notice of removal. Such resignation or removal will take effect no less than sixty (60) days after delivery of written notice thereof to the Trustee unless the Trustee waives such time period. However, The Regents may require that resignation or removal shall take effect at an earlier time specified by The Regents if such earlier time is necessary to comply with their duties and responsibilities set out in Section 13.01.

Upon the resignation or removal of the Trustee, The Regents shall appoint a successor Trustee, which may be The Regents.

Upon the effective date of removal or resignation, the Trustee shall immediately transfer to the successor trustee all assets of the Trust as it is then constituted and true copies of all of its records relating to the Trust. The Trustee shall execute and deliver all documents and instruments that are necessary or appropriate to transfer and convey the right, title and interest in all Trust assets to any successor Trustee, as instructed by The Regents. No later than ninety (90) days after such transfer, the Trustee shall provide a true and complete final accounting to The Regents of all items with respect to these Plan assets as are requested, in writing, by The Regents.

Upon receiving assets of the Trust and the related documents, the successor Trustee will become vested in all the assets, powers, duties and rights of the Trustee under the Trust with respect to such assets with the same effect as though the successor Trustee were originally named as Trustee hereunder.

13.10

AMENDMENT, TERMINATION, REVOCATION

The Regents reserves the right at any time and from time to time to amend, retroactively if necessary, in whole or in part, any or all of the provisions of this Trust by notice thereof in writing delivered to the Trustee, provided that no such amendment that affects the rights, duties, liabilities or

responsibilities of the Trustee may be made without its consent and provided further that no such amendment shall authorize or permit any part of the corpus or income of the Trust to be used or diverted to purposes other than for the exclusive benefit of Participants and Beneficiaries.

The Trust may be terminated at any time by The Regents, in which case the Trustee shall dispose of the Trust in accordance with written direction of the Plan Administrator and upon certification that such direction is in accordance with the terms of the Plan. The Trustee may reserve such reasonable amounts as the Trustee may deem necessary for outstanding and accrued charges against the Plan, including Trustee's and Custodian's expenses. Upon termination of the Trust, the Trustee will continue to have all of the powers provided in this Article 13 as are necessary or desirable for the orderly liquidation of the Trust.

The Trust may be revoked only if the Internal Revenue Service determines that the Plan is not an eligible profit sharing plan under Code Section 401(a). In all other instances, the Trust is irrevocable. Termination of the Trust shall not relieve The Regents of the continuing obligation to pay savings and retirement income attributable to the After-Tax Account or Employer Pickup Contributions upon the applicable distribution date.

APPENDIX A

SENIOR MANAGEMENT SUPPLEMENTAL BENEFIT PROGRAM

The terms of the Plan are modified, effective December 1, 2005, by the provisions of Appendix A and Exhibits A-1 and A-2, as set forth below. All terms and conditions of the Plan apply to contributions made in accordance with Appendix A and Exhibits A-1 and A-2 and related earnings except to the extent any such terms contradict the provisions of Appendix A and Exhibits A-1 and A-2, as determined by the Plan Administrator in the Plan Administrator's sole discretion. The benefit accrued under the Retirement Savings Program plans that is attributable to the monthly and/or annual employer contributions described in this Appendix A, and similar appendices to the other Retirement Savings Program plans, is equivalent to, and in lieu of, the benefit that would have been provided under the terms of the Senior Management Severance Pay Plan (SMSPP) as described in the Personnel Policies for Staff Members—Appendix II (PPSM-II) prior to amendment to comply with the requirements of the Code and related guidance from the Internal Revenue Service.

1. DEFINITIONS

The following definitions are in addition to, or modify, the definitions set forth in Article 2:

- (a) *Accumulations*, with respect to an Appendix A Employee, includes the total amount of Fixed Contributions made in accordance with this Appendix A, plus interest and earnings and less losses and distributions, as well as the amounts described in Section 2.01 of the Plan.
- (b) *Appendix A Employee* means an employee who is employed in a senior management position as described in Personnel Policies for Staff Members, Appendix II, other than any such employee who:
 - (i) is appointed to less than full-time;
 - (ii) is appointed in an acting or interim capacity; or
 - (iii) holds a dual tenured academic appointment, provided, however that an employee who held a dual tenured academic appointment and was in the Executive Program as of June 30, 1996, and otherwise qualifies as an Appendix A Employee, shall be deemed an Appendix A Employee.

In addition, an Appendix A Employee means any employee designated as such by the relevant authority as set forth in Personnel Policies for Staff Members, Appendix II.

- (c) *Fixed Contribution* means the contributions made by the University on behalf of an Appendix A Employee (or a former Appendix A Employee as described in Section 3(b) below) in the amount and as of the month or Year specified in Exhibits A-1 and A-2.
- (d) *415 Limit* means maximum amount of annual additions that may be credited to an Appendix A Employee's Accumulations for a Year under the limitations established by Code Section 415(c)(1).
- (e) *Participant*, with respect to an Appendix A Employee, includes an employee who becomes a Participant as described in Section 2 below.

2. PARTICIPATION

If a Fixed Contribution is made on behalf of an Appendix A Employee, the employee will become a Participant regardless of whether any other contributions are credited to the employee's Accumulations as described in Plan Article 4.

3. CONTRIBUTIONS

- (a) The University will make a Fixed Contribution on behalf of an employee in the amount and for the Year specified in Exhibit A-1 within the time prescribed by law for making such contributions. A Fixed Contribution specified on Exhibit A-1 may be made for a Year in which an individual designated on Exhibit A-1 has ceased to be an Appendix A Employee, whether by termination of employment or otherwise, unless the contribution would create an excess amount under the 415 Limit. If an Appendix A Employee is not named on Exhibit A-1 as eligible to receive a Fixed Contribution for a Year, such employee's Fixed Contribution for purposes of Exhibit A-1 for such Year is deemed to be zero. The amount of a Fixed Contribution, for purposes of Exhibit A-1, will be calculated under the formula set forth in Exhibit A-1 or made in the specified dollar amount determined by the Plan Administrator consistent with PPSM-II.
- (b) The University will make a Fixed Contribution on behalf of an Appendix A Employee designated on Exhibit A-2 in the amount, and for the month, as specified in Exhibit A-2. Notwithstanding the prior sentence, no monthly contribution scheduled to be made on behalf of an individual as specified on Exhibit A-2 will be made for any month during which the

individual is paid no, or a reduced amount of, compensation by the University for services performed while an Appendix A Employee. If an Appendix A Employee is not named on Exhibit A-2 as eligible to receive a Fixed Contribution for a specified month, such employee's Fixed Contribution for such month for purposes of Exhibit A-2 is deemed to be zero. The amounts of the Fixed Contributions on Exhibit A-2 are determined by the Plan Administrator consistent with PPSM-II.

4. ACCOUNTING

The Plan Administrator will separately account for an Appendix A Employee's Fixed Contributions as described in the Plan Regulations.

5. LIMITATION ON CONTRIBUTIONS

If a Fixed Contribution that would otherwise be credited to an Appendix A Employee's Accumulations for a Year would cause the 415 Limit to be exceeded, the amount of the Fixed Contribution will be reduced so that contributions made for the Year will equal the maximum permissible amount.

6. EXCESS AMOUNTS

If the contributions credited to an Appendix A Employee's Accumulations for a Year exceed the 415 Limit, the excess amount will be eliminated consistent with the applicable Treasury Regulations.

7. AMENDMENTS

The Plan Administrator may revise or terminate Appendix A and Exhibits A-1 and A-2 in any manner necessary or appropriate, in the determination of the Plan Administrator, to carry out the directive from The Regents to provide a benefit in lieu of the SMSPP benefit. No person will have a vested right to a benefit or contribution provided under Appendix A and Exhibits A-1 and A-2 if the Internal Revenue Service fails to issue a favorable determination on the Plan as amended to incorporate Appendix A.

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
1000274701	\$ 0.00	\$ 496.76	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2000341901	24,443.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000065162	32,340.33	37,489.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000076450	34,815.64	36,919.28	37,205.02	0.00	0.00	0.00	0.00	0.00	0.00
5000011924	9,404.79	304.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000010181	0.00	476.11	71.83	0.00	0.00	0.00	0.00	0.00	0.00
7000809607	27,674.57	308.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000327751	8,433.38	3,998.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000584277	33,760.58	18,937.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10000258801	0.00	972.27	44.02	0.00	0.00	0.00	0.00	0.00	0.00
11000209201	32,686.55	40,698.42	305.57	0.00	0.00	0.00	0.00	0.00	0.00
12000817862	33,646.91	197.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13000286403	0.00	319.86	36.33	0.00	0.00	0.00	0.00	0.00	0.00
14000876668	25,864.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15000007580	0.00	0.00	2,273.43	0.00	0.00	0.00	0.00	0.00	0.00
16000015862	32,584.33	40,034.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17000088141	0.00	768.31	2,310.56	0.00	0.00	0.00	0.00	0.00	0.00
18000099350	0.00	0.00	254.83	0.00	0.00	0.00	0.00	0.00	0.00
19000165912	33,055.99	34,878.32	36,533.35	0.00	0.00	0.00	0.00	0.00	0.00
20000003161	17,991.53	0.00	1,470.80	0.00	0.00	0.00	0.00	0.00	0.00
21000218458	18,695.51	540.56	2,274.70	0.00	0.00	0.00	0.00	0.00	0.00
22000322719	33,311.33	0.00	397.57	0.00	0.00	0.00	0.00	0.00	0.00
23000325862	32,507.98	1,443.10	2,268.29	0.00	0.00	0.00	0.00	0.00	0.00
24000006347	34,660.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25000003256	25,366.37	0.00	541.74	0.00	0.00	0.00	0.00	0.00	0.00
26000005644	35,810.90	723.65	205.72	0.00	0.00	0.00	0.00	0.00	0.00
27000518403	0.00	1,126.13	2,409.77	0.00	0.00	0.00	0.00	0.00	0.00
28000006440	0.00	348.35	1,981.29	0.00	0.00	0.00	0.00	0.00	0.00
29000608412	33,480.50	33,607.25	37,114.25	0.00	0.00	0.00	0.00	0.00	0.00
30000628733	37.61	0.00	1,886.66	0.00	0.00	0.00	0.00	0.00	0.00
31000006464	0.00	1,921.70	2,441.72	0.00	0.00	0.00	0.00	0.00	0.00
32000686438	16,929.03	767.82	2,090.77	0.00	0.00	0.00	0.00	0.00	0.00
33000728420	0.00	2,528.94	2,576.77	0.00	0.00	0.00	0.00	0.00	0.00
34000815921	33,283.00	42,133.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35000906318	28,766.24	0.00	1,681.05	0.00	0.00	0.00	0.00	0.00	0.00
36000994241	25,893.15	0.00	661.13	0.00	0.00	0.00	0.00	0.00	0.00
37000141597	35,664.32	6,960.11	991.04	0.00	0.00	0.00	0.00	0.00	0.00
38000173827	0.00	1,173.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39000078766	32,012.63	40,543.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000086522	36,944.12	1,885.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41000105090	34,163.36	42,979.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200085508	33,948.65	53.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300084544	33,947.12	1,292.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
44000131593	\$18,596.89	\$1,348.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
45000097314	35,551.64	32,476.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000092217	0.00	1,225.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47000106215	35,667.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49000079547	36,132.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50000203529	5,102.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51000174417	0.00	1,208.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52000083925	35,799.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53000075286	35,936.30	2,609.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54459803698	31,702.33	40,281.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55330683947	17,290.82	2,695.90	412.70	0.00	0.00	0.00	0.00	0.00	0.00
56817051147	19,409.98	34,522.00	34,578.00	35,168.00	39,184.00	0.00	0.00	0.00	0.00
57464683747	33,880.00	1,412.25	72.31	0.00	0.00	0.00	0.00	0.00	0.00
58045577939	34,866.01	36,925.30	241.24	0.00	0.00	0.00	0.00	0.00	0.00
59968517417	33,454.66	10,431.46	136.85	0.00	0.00	0.00	0.00	0.00	0.00
60580077576	35,268.00	25,490.53	160.03	0.00	0.00	0.00	0.00	0.00	0.00
61876541939	0.00	1,163.52	53.84	0.00	0.00	0.00	0.00	0.00	0.00
62462280835	34,057.35	19,888.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63790517767	4,287.75	1,416.09	2,256.57	0.00	0.00	0.00	0.00	0.00	0.00
64382212801	36,948.00	38,906.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65180624892	20,308.00	38,858.00	39,272.66	0.00	0.00	0.00	0.00	0.00	0.00
66219122405	26,190.65	1,262.41	97.65	0.00	0.00	0.00	0.00	0.00	0.00
67147940183	26,861.56	519.54	66.16	0.00	0.00	0.00	0.00	0.00	0.00
68584383251	28,088.34	23,643.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69747512028	10,658.42	1,187.17	142.61	0.00	0.00	0.00	0.00	0.00	0.00
70860638592	33,184.12	35,534.79	32,412.75	0.00	0.00	0.00	0.00	0.00	0.00
71430611103	36,837.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72207952805	36,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73119929180	0.00	0.00	26,643.23	0.00	0.00	0.00	0.00	0.00	0.00
74222327827	29,947.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75947093209	25,166.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76947299566	20,362.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77533015624	1,984.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79010001255	36,282.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80010018783	32,503.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81011116464	35,222.00	42,543.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82010737751	35,586.20	14,327.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83010037065	12,647.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84010042964	34,646.31	34,628.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85010048817	12,205.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86010136148	12,068.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87010144109	33,428.00	23,729.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88010936988	23,282.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
89010233203	\$36,359.32	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
90011712393	32,431.66	23,359.07	140.49	0.00	0.00	0.00	0.00	0.00	0.00
91010060331	36,522.00	743.48	469.42	0.00	0.00	0.00	0.00	0.00	0.00
92010063375	39,037.98	205.26	17.37	0.00	0.00	0.00	0.00	0.00	0.00
93011215214	36,176.00	288.14	43.88	0.00	0.00	0.00	0.00	0.00	0.00
94011011056	36,284.66	282.09	43.89	0.00	0.00	0.00	0.00	0.00	0.00
95010105098	33,384.66	19,821.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96010115282	37,006.46	836.01	457.13	0.00	0.00	0.00	0.00	0.00	0.00
97010796566	38,105.61	26,492.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98010415898	37,188.66	432.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99011549556	0.00	252.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100010265720	37,184.00	54.05	49.04	0.00	0.00	0.00	0.00	0.00	0.00
101090407044	35,758.64	36,556.33	15,246.39	0.00	0.00	0.00	0.00	0.00	0.00
102090007266	32,803.50	35,264.04	41,627.54	0.00	0.00	0.00	0.00	0.00	0.00
103090019978	30,756.65	36,668.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104090010154	36,406.00	23,782.19	131.07	0.00	0.00	0.00	0.00	0.00	0.00
105091495932	31,548.98	15,996.61	128.52	0.00	0.00	0.00	0.00	0.00	0.00
106090337031	37,196.66	3,041.59	389.71	0.00	0.00	0.00	0.00	0.00	0.00
107090007582	29,556.00	38,090.00	5,256.01	0.00	0.00	0.00	0.00	0.00	0.00
108091958257	32,960.09	294.19	795.99	0.00	0.00	0.00	0.00	0.00	0.00
109090900434	32,827.00	34,239.71	24,906.13	0.00	0.00	0.00	0.00	0.00	0.00
110090070503	38,698.69	318.07	324.18	0.00	0.00	0.00	0.00	0.00	0.00
111091119875	9,388.42	336.12	92.16	0.00	0.00	0.00	0.00	0.00	0.00
112090825911	37,383.35	252.13	38.18	0.00	0.00	0.00	0.00	0.00	0.00
113090002766	36,340.66	38,468.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114090833083	36,786.66	708.91	159.42	0.00	0.00	0.00	0.00	0.00	0.00
115090076598	32,089.35	3,618.94	569.29	0.00	0.00	0.00	0.00	0.00	0.00
116090907310	35,446.67	37,435.00	193.69	0.00	0.00	0.00	0.00	0.00	0.00
117090838118	35,016.66	36,637.36	29,696.29	0.00	0.00	0.00	0.00	0.00	0.00
118090256498	34,507.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119090861199	14,423.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120090854109	7,957.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121090007315	1,410.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123090005682	36,642.44	10,773.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124090091841	34,601.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125090292041	13,521.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126090008497	14,790.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
127090602624	36,542.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128855658422	37,613.36	7,018.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
129850623975	36,895.33	28,429.37	57.08	0.00	0.00	0.00	0.00	0.00	0.00
130853291770	1,132.12	318.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131854684544	35,539.33	37,040.02	1,342.80	0.00	0.00	0.00	0.00	0.00	0.00
132855975099	111.06	0.00	612.43	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
133853319142	\$15,918.55	\$ 942.27	\$ 87.84	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
134850933515	35,700.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135000027300	36,136.00	40,863.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136000029144	2,281.99	37,223.85	37,851.58	0.00	0.00	0.00	0.00	0.00	0.00
137000167380	27,913.89	115.27	17.34	0.00	0.00	0.00	0.00	0.00	0.00
138000189962	38,284.10	105.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139000214389	35,580.08	3,241.07	1,803.27	0.00	0.00	0.00	0.00	0.00	0.00
140000278697	38,546.38	2,734.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141000292726	36,162.66	5,641.00	3,292.19	0.00	0.00	0.00	0.00	0.00	0.00
142000358348	37,504.00	169.28	695.02	0.00	0.00	0.00	0.00	0.00	0.00
143000376722	37,483.69	240.08	260.03	0.00	0.00	0.00	0.00	0.00	0.00
144000376980	36,906.79	2,238.26	235.28	0.00	0.00	0.00	0.00	0.00	0.00
145000406174	35,341.67	426.14	4,259.71	0.00	0.00	0.00	0.00	0.00	0.00
146000443522	36,280.66	14,118.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
147000475015	38,337.35	122.47	39.53	0.00	0.00	0.00	0.00	0.00	0.00
148000493681	33,513.96	654.14	1,012.79	0.00	0.00	0.00	0.00	0.00	0.00
149000513870	38,690.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150000559862	31,555.00	486.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151000570168	36,323.42	4,997.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
152000586571	37,516.26	140.42	157.75	0.00	0.00	0.00	0.00	0.00	0.00
153000640831	37,786.65	136.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154000692244	35,903.00	37,531.58	11,019.32	0.00	0.00	0.00	0.00	0.00	0.00
155000725882	904.21	36,796.56	36,698.23	0.00	0.00	0.00	0.00	0.00	0.00
156000740656	26,602.10	1,174.20	498.97	0.00	0.00	0.00	0.00	0.00	0.00
157000870050	37,488.00	36,692.90	34.23	0.00	0.00	0.00	0.00	0.00	0.00
158000875600	36,762.00	38,816.00	16,954.87	0.00	0.00	0.00	0.00	0.00	0.00
159000914339	34,990.66	35,949.68	40,475.42	0.00	0.00	0.00	0.00	0.00	0.00
160000010200	32,825.00	34,693.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
161000249384	3,659.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
162000307600	39,127.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163824307554	38,036.01	185.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
164862435041	36,468.00	15,892.32	78.18	0.00	0.00	0.00	0.00	0.00	0.00
165830997404	32,599.98	33,963.33	34,078.00	29,839.41	0.00	0.00	0.00	0.00	0.00
166843463242	37,204.00	38,879.35	21,294.65	0.00	0.00	0.00	0.00	0.00	0.00
167501071292	34,001.99	35,926.68	30,620.58	0.00	0.00	0.00	0.00	0.00	0.00
168103345174	5,067.65	780.02	2,365.60	0.00	0.00	0.00	0.00	0.00	0.00
169601127825	0.00	300.12	319.82	0.00	0.00	0.00	0.00	0.00	0.00
170802744467	11,222.00	37,167.00	36,098.99	0.00	0.00	0.00	0.00	0.00	0.00
171903347777	3,835.30	624.24	186.01	0.00	0.00	0.00	0.00	0.00	0.00
172501176920	35,284.32	37,275.52	15,297.92	0.00	0.00	0.00	0.00	0.00	0.00
173601228848	34,488.01	42,373.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
174001247680	31,996.22	35,456.41	33,683.92	0.00	0.00	0.00	0.00	0.00	0.00
175800198219	37,125.33	42,883.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
176602552464	\$35,172.82	\$37,111.52	\$37,228.16	\$36,904.67	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
177302968407	37,238.30	39,055.03	19,588.75	0.00	0.00	0.00	0.00	0.00	0.00
178901523598	36,200.00	38,260.00	37,632.26	0.00	0.00	0.00	0.00	0.00	0.00
179901579825	36,436.00	38,471.50	18,161.94	0.00	0.00	0.00	0.00	0.00	0.00
180603251219	13,903.64	276.18	207.39	0.00	0.00	0.00	0.00	0.00	0.00
181901587000	35,878.00	37,203.00	23,149.50	0.00	0.00	0.00	0.00	0.00	0.00
182101003907	35,549.33	30,312.52	1,466.47	0.00	0.00	0.00	0.00	0.00	0.00
183800314704	35,628.00	1,132.95	696.26	0.00	0.00	0.00	0.00	0.00	0.00
184401646460	35,131.99	37,200.00	146.75	0.00	0.00	0.00	0.00	0.00	0.00
185501699250	31,298.65	1,219.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186201717444	36,492.00	38,561.32	1,139.34	0.00	0.00	0.00	0.00	0.00	0.00
187502596034	25,488.11	270.48	348.58	0.00	0.00	0.00	0.00	0.00	0.00
188102740854	144.42	353.86	1,108.79	0.00	0.00	0.00	0.00	0.00	0.00
189603253954	0.00	288.13	85.19	0.00	0.00	0.00	0.00	0.00	0.00
190602697645	36,168.00	30,475.09	42.97	0.00	0.00	0.00	0.00	0.00	0.00
191402685304	27,553.39	282.23	42.11	0.00	0.00	0.00	0.00	0.00	0.00
192800244278	36,540.00	38,609.33	3,750.95	0.00	0.00	0.00	0.00	0.00	0.00
193403430528	30,160.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194020275954	36,630.66	38,723.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195020397030	32,966.66	34,664.99	33,105.00	1,950.90	0.00	0.00	0.00	0.00	0.00
196027786391	24,106.67	0.00	18,034.00	0.00	0.00	0.00	0.00	0.00	0.00
197021156302	34,391.92	392.72	509.15	0.00	0.00	0.00	0.00	0.00	0.00
198027556612	2,187.44	986.61	34.24	0.00	0.00	0.00	0.00	0.00	0.00
199021932181	31,592.14	33,423.03	31,726.81	0.00	0.00	0.00	0.00	0.00	0.00
200022669782	20,394.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201026300897	34.06	0.00	327.04	0.00	0.00	0.00	0.00	0.00	0.00
202020388336	21,264.06	6,663.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203027202837	34,702.97	19,388.34	1,001.96	0.00	0.00	0.00	0.00	0.00	0.00
204024482515	36,358.50	5,390.67	144.05	0.00	0.00	0.00	0.00	0.00	0.00
205022702112	31,343.53	31,266.06	29,207.52	27,235.04	28,795.00	39,279.48	4,847.81	0.00	0.00
206025042342	36,437.32	7,713.88	568.00	0.00	0.00	0.00	0.00	0.00	0.00
207027897107	20,494.11	366.11	514.82	0.00	0.00	0.00	0.00	0.00	0.00
208024447906	24,583.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209029600368	2,929.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210023675143	34,218.52	1,122.08	4,765.64	0.00	0.00	0.00	0.00	0.00	0.00
211027614353	0.00	228.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212027881705	33,972.66	35,633.97	32,740.64	34,083.00	0.00	0.00	0.00	0.00	0.00
213028584605	0.00	294.19	568.00	0.00	0.00	0.00	0.00	0.00	0.00
214029099082	13,419.03	468.07	1,225.65	0.00	0.00	0.00	0.00	0.00	0.00
215302968134	33,684.01	31,894.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216703059188	12,615.81	226.88	51.24	0.00	0.00	0.00	0.00	0.00	0.00
217403055182	11,454.73	384.19	87.14	0.00	0.00	0.00	0.00	0.00	0.00
218103065583	7,684.52	390.23	219.19	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
219503433526	\$ 0.00	\$ 474.21	\$ 127.90	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
220758269898	35,654.75	6,322.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
222768637384	6,691.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
223757391828	37,058.00	30,993.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224788580165	37,659.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225754670756	35,617.62	36,987.50	57.06	0.00	0.00	0.00	0.00	0.00	0.00
226744580373	7,301.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
227727812779	21,339.06	0.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00
228756812670	331.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229721624468	14,845.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230753289029	15,452.12	0.00	1,639.33	0.00	0.00	0.00	0.00	0.00	0.00
231781412912	35,943.52	29,495.66	137.94	0.00	0.00	0.00	0.00	0.00	0.00
232738683923	0.00	0.00	37.79	0.00	0.00	0.00	0.00	0.00	0.00
233503254789	0.00	33,307.32	33,640.00	31,000.00	23,978.23	0.00	0.00	0.00	0.00
234000217698	35,815.00	36,783.55	5,582.89	0.00	0.00	0.00	0.00	0.00	0.00
235200258032	38,065.00	118.85	213.13	0.00	0.00	0.00	0.00	0.00	0.00
236002966990	3,652.40	126.05	857.63	0.00	0.00	0.00	0.00	0.00	0.00
237403259508	16,367.86	432.18	103.37	0.00	0.00	0.00	0.00	0.00	0.00
238603259512	20,512.42	540.24	80.87	0.00	0.00	0.00	0.00	0.00	0.00
239002967225	35,111.50	342.16	82.63	0.00	0.00	0.00	0.00	0.00	0.00
240302967587	35,702.00	183.68	43.73	0.00	0.00	0.00	0.00	0.00	0.00
241202967795	32,299.95	33,843.98	103.37	0.00	0.00	0.00	0.00	0.00	0.00
242902969296	0.00	115.25	17.41	0.00	0.00	0.00	0.00	0.00	0.00
243101207400	35,260.00	41,051.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244803153449	10,701.33	462.24	1,257.21	0.00	0.00	0.00	0.00	0.00	0.00
245903335430	31,803.16	33,998.16	38,981.50	0.00	0.00	0.00	0.00	0.00	0.00
246803429368	26,410.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247300319558	19,957.18	210.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248002967956	11,484.18	264.07	39.49	0.00	0.00	0.00	0.00	0.00	0.00
249302968921	13,865.09	9,853.05	71.93	0.00	0.00	0.00	0.00	0.00	0.00
250000849583	38,787.31	15.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
251602969448	38,228.68	210.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252002967937	37,789.50	40,994.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253702964997	13,287.71	264.07	177.52	0.00	0.00	0.00	0.00	0.00	0.00
254602968057	35,322.94	40,408.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
255102974635	34,932.99	31,679.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256502967204	37,124.00	39,166.00	36,161.61	0.00	0.00	0.00	0.00	0.00	0.00
257802966689	36,372.00	3,978.15	115.96	0.00	0.00	0.00	0.00	0.00	0.00
258902967141	35,752.34	36,684.68	26,754.04	0.00	0.00	0.00	0.00	0.00	0.00
259503362270	189.37	270.13	40.38	0.00	0.00	0.00	0.00	0.00	0.00
260500238735	36,241.00	40,432.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261802969386	19,906.63	318.08	47.39	0.00	0.00	0.00	0.00	0.00	0.00
262002968423	38,896.00	273.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
263402967030	\$36,500.00	\$37,052.24	\$ 169.60	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
264802966712	35,628.01	37,569.67	66.74	0.00	0.00	0.00	0.00	0.00	0.00
265302968105	36,300.00	29,916.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
266100278083	19,642.98	33,378.66	33,378.00	31,000.00	31,349.38	0.00	0.00	0.00	0.00
267202966729	36,592.00	38,602.99	40.45	0.00	0.00	0.00	0.00	0.00	0.00
268301324380	34,541.32	36,353.32	34,973.67	0.00	0.00	0.00	0.00	0.00	0.00
269702966802	37,024.00	41,202.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270302967441	36,111.20	785.37	67.60	0.00	0.00	0.00	0.00	0.00	0.00
271402967313	36,111.20	532.17	56.21	0.00	0.00	0.00	0.00	0.00	0.00
272302966861	37,907.99	133.25	19.99	0.00	0.00	0.00	0.00	0.00	0.00
273202969271	20,571.00	37,597.18	36,591.89	0.00	0.00	0.00	0.00	0.00	0.00
274700670303	38,156.01	42,559.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
275702967203	33,317.00	39,043.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276603151804	30,181.03	14,100.64	7,944.38	0.00	0.00	0.00	0.00	0.00	0.00
277602967878	2,244.67	36,083.34	35,394.34	0.00	0.00	0.00	0.00	0.00	0.00
278402967902	35,256.33	5,323.06	1,270.18	0.00	0.00	0.00	0.00	0.00	0.00
279800328287	0.00	1,277.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280803252232	0.00	1,410.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
281603434634	0.00	0.00	542.63	0.00	0.00	0.00	0.00	0.00	0.00
282803430946	0.00	260.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
283202686432	0.00	1,684.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
284303413336	0.00	570.11	823.21	0.00	0.00	0.00	0.00	0.00	0.00
285011603682	0.00	1,653.02	265.27	0.00	0.00	0.00	0.00	0.00	0.00
286600269788	0.00	37,275.33	48.35	0.00	0.00	0.00	0.00	0.00	0.00
287011844655	0.00	1,931.43	58.92	0.00	0.00	0.00	0.00	0.00	0.00
288103482585	0.00	1,361.43	133.20	0.00	0.00	0.00	0.00	0.00	0.00
289000890030	0.00	11,810.77	1,450.97	0.00	0.00	0.00	0.00	0.00	0.00
290850594655	0.00	50.22	419.98	0.00	0.00	0.00	0.00	0.00	0.00
291000785674	0.00	3,130.38	922.30	0.00	0.00	0.00	0.00	0.00	0.00
292733561244	0.00	9.72	84.41	0.00	0.00	0.00	0.00	0.00	0.00
293824745171	0.00	0.00	51.10	0.00	0.00	0.00	0.00	0.00	0.00
294000270241	0.00	1,446.25	1,977.12	0.00	0.00	0.00	0.00	0.00	0.00
295000938050	0.00	1,982.58	2,104.14	0.00	0.00	0.00	0.00	0.00	0.00
296119129658	0.00	5,684.20	178.01	748.22	0.00	0.00	2,296.04	0.00	0.00
297513823534	0.00	870.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298027736230	0.00	13,751.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
299101895272	0.00	35,923.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300000089322	0.00	251.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301000141787	0.00	0.00	51.97	0.00	0.00	0.00	0.00	0.00	0.00
302341413060	0.00	1,741.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303403157859	0.00	11.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304501011967	0.00	36,346.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305401052091	0.00	22,803.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Years 2005-2013

Employee ID	2005	2006	2007	2008	2009	2010	2011	2012	2013
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
306501134100	\$ 0.00	\$39,106.89	\$ 7,832.25	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
307901165750	0.00	33,463.82	36,781.68	0.00	0.00	0.00	0.00	0.00	0.00
308301352575	0.00	36,087.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
309001411114	0.00	35,047.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310801493865	0.00	39,485.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311301513045	0.00	39,562.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312002617637	0.00	27,640.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313501642758	0.00	38,972.00	13,782.34	0.00	0.00	0.00	0.00	0.00	0.00
314201659590	0.00	30,480.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315200244747	0.00	39,178.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316200233428	0.00	39,829.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317401748675	0.00	30,004.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318401881805	0.00	41,240.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320011539126	0.00	0.00	1,855.20	0.00	0.00	0.00	0.00	0.00	0.00
321851661545	0.00	2,006.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322027622174	0.00	3,257.89	1,679.76	0.00	0.00	0.00	0.00	0.00	0.00
324202967031	0.00	857.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325503237484	0.00	26.68	138.05	0.00	0.00	0.00	0.00	0.00	0.00
326503578487	0.00	0.00	8,463.74	0.00	0.00	0.00	0.00	0.00	0.00
327020208906	0.00	0.00	255.28	0.00	0.00	0.00	0.00	0.00	0.00
328003631487	0.00	0.00	155.51	0.00	0.00	0.00	0.00	0.00	0.00
329090029544	0.00	0.00	1,004.26	0.00	0.00	0.00	0.00	0.00	0.00
330903631906	0.00	0.00	5,336.04	0.00	0.00	0.00	0.00	0.00	0.00
331749380089	0.00	0.00	846.94	0.00	0.00	0.00	0.00	0.00	0.00
332011087622	0.00	0.00	38,757.26	0.00	0.00	0.00	0.00	0.00	0.00
333596416800	0.00	0.00	1,296.97	0.00	0.00	0.00	0.00	0.00	0.00
336502967652	0.00	0.00	29.01	0.00	0.00	0.00	0.00	0.00	0.00
340011045745	0.00	0.00	42,899.81	0.00	0.00	0.00	0.00	0.00	0.00
342203640179	0.00	0.00	1,317.23	0.00	0.00	0.00	0.00	0.00	0.00
382091492370	0.00	0.00	0.00	0.00	0.00	0.00	1,641.95	0.00	2,295.80

Exhibit A-1
Defined Contribution Plan Fixed Contributions for Calendar Year 2014-Present

Employee ID	2014	2015	2016	2017	2018	2019	2020	2021
	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount	One-time Amount
205022702112	\$ 586.40	\$ 599.24	\$ 1,033.10	\$ 650.68	\$ 673.39	\$17,142.35	\$ 0.00	\$ 0.00
296119219658	0.00	2,160.20	618.73	549.13	0.00	0.00	0.00	0.00
327020208906	0.00	0.00	0.00	4,647.03	586.46	452.77	0.00	0.00
373020049086	0.00	0.00	0.00	0.00	0.00	527.20	0.00	0.00
382091492370	815.82	1,329.59	0.00	0.00	0.00	0.00	0.00	0.00
396023645252	0.00	0.00	675.10	333.20	0.00	0.00	0.00	0.00
414000860708	451.74	738.95	0.00	0.00	0.00	0.00	0.00	0.00
570010001760	0.00	0.00	68.46	0.00	0.00	22.05	0.00	0.00
599026389585	0.00	0.00	3,053.22	0.00	0.00	0.00	0.00	0.00
602000540518	0.00	0.00	707.70	1,661.72	552.67	562.95	0.00	0.00
611304878914	0.00	0.00	3,367.24	5,310.84	0.00	0.00	0.00	0.00
616022730451	0.00	0.00	0.00	0.00	0.00	416.59	0.00	0.00
633010096802	0.00	0.00	0.00	0.00	4,805.99	21,753.08	0.00	0.00
634010107764	0.00	0.00	0.00	0.00	6,493.51	6,008.52	0.00	0.00
647010222620	0.00	0.00	0.00	0.00	0.00	3,384.00	0.00	0.00

**Exhibit A-2
Defined Contribution Plan Fixed Contributions for Calendar Years 2005 - 2014**

	2005	2006	2007	2008	2009	2009	2010	2011	2012	2013	2014
	Annual	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
	Amount	Amount	Amount	Amount	Amount Jan- Aug	Amount Sep- Dec	Amount	Amount	Amount	Amount	Amount
145000406174	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41.67	\$ 0.00	\$ 0.00	\$ 0.00
148000493681	0.00	0.00	0.00	0.00	293.74	0.00	0.00	0.00	0.00	0.00	0.00
168103345174	0.00	0.00	245.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205022702112	0.00	0.00	261.25	272.08	623.75	0.00	315.54	623.75	1,395.83	1,395.83	1,270.60
296119129658	0.00	0.00	41.66	0.00	0.00	0.00	0.00	0.00	833.33	833.33	708.33
298027736230	0.00	0.00	41.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382091492370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.67	125.00	125.00	250.00
414000860708	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	375.02

Exhibit A-2
Defined Contribution Plan Fixed Contributions for Calendar Year 2015 – Present

	2015	2016	2017	2018	2019	2020	2021	2022
	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
205022702112	\$1,387.70	\$1,466.44	\$1,589.74	\$1,678.00	\$1,771.00	\$3,262.15	\$ 0.00	\$ 0.00
296119129658	708.33	869.67	910.11	978.00	0.00	0.00	0.00	0.00
382091492370	463.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327020208906	0.00	0.00	0.00	112.00	187.00	235.95	0.00	0.00
373020049086	0.00	0.00	0.00	0.00	6.00	70.39	0.00	0.00
396023645252	0.00	0.00	250.02	275.00	233.00	0.00	0.00	0.00
414000860708	464.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570010001760	0.00	0.00	0.00	0.00	0.00	9.20	0.00	0.00
599026389585	0.00	0.00	208.35	0.00	0.00	0.00	0.00	0.00
602000540518	0.00	0.00	520.77	878.00	947.00	1,018.42	0.00	0.00
611304878914	0.00	0.00	900.00	1,494.00	0.00	0.00	0.00	0.00
616022730451	0.00	0.00	0.00	1,150.00	1,227.00	1,269.20	0.00	0.00
633010096802	0.00	0.00	0.00	0.00	1,581.00	2,929.21	2,845.88	2,853.38
634010107764	0.00	0.00	0.00	0.00	41.00	535.57	452.24	387.89
647010222620	0.00	0.00	0.00	0.00	0.00	266.60	0.00	110.92
701010386346	0.00	0.00	0.00	0.00	0.00	0.00	3,178.82	3,196.25
703010425396	0.00	0.00	0.00	0.00	0.00	0.00	935.09	885.27

APPENDIX B

ELIGIBILITY FOR ACADEMIC APPOINTEE PENSION CHOICE SUPPLEMENTAL SAVINGS BENEFIT

Pension Choice Participants eligible for the University Contribution described in Section 4.01(c)(1) to fund a Supplemental Savings Benefit for a Plan Year include employees described in Sections 1 and 2 below, if such Participant's UCRP Covered Compensation is subject to the PEPR maximum for a Plan Year.

1. ACADEMIC APPOINTEES IN THE FOLLOWING JOB TITLES:

- Ladder-rank faculty and equivalent titles Professorial and Equivalent titles, which include Agronomists, Astronomers, Clinical Professor of Dentistry [over 50%] and Supervisor of Physical Ed)
- Professor In Residence series
- Professor of Clinical X series
- Acting full, associate, and assistant professors
- Lecturers/Senior Lecturers with Security of Employment or Potential Security of Employment (full time)
- Adjunct Professor series
- Health Science Clinical Professors series

OR

2. OTHER EMPLOYEES AS DESCRIBED BELOW:

- Non-Senate faculty (NSF) employees covered under Unit 18 (also known as the IX Unit), provided their appointments make them eligible for the Retirement Choice Program and provided that the IX collective bargaining contract continues to state that its covered members participate in retirement benefit programs to the same extent as other faculty, including Senate Faculty, of the University and subject to any modifications made pursuant to the IX collective bargaining contract.
- Librarians covered by the Professional Librarians Unit (LX Unit), provided their appointments make them eligible for the Retirement Choice Program and provided that the LX collective bargaining contract continues to state that its covered members participate in retirement benefit programs to the same extent as other faculty, including Senate Faculty, of the University and subject to any modifications made pursuant to the LX collective bargaining contract.

APPENDIX C

COLLECTIVE BARGAINING UNIT PARTICIPATION IN THE RETIREMENT CHOICE PROGRAM (“THE PROGRAM”)

1. COLLECTIVE BARGAINING UNITS PARTICIPATING IN THE RETIREMENT CHOICE PROGRAM

Effective July 1, 2016, unless otherwise noted, the bargaining units listed below participate in the Program. This list will be updated from time to time.

Bargaining Unit (Systemwide, then Local units listed)	Code
Clerical & Allied Services <i>participation is effective June 1, 2017</i>	CX
Physicians, Dentists and Podiatrists	DX
Non-Senate Instructional (Lecturers)	IX
Professional Librarians	LX
Academic Researchers <i>participation is effective November 8, 2019</i>	RA
Santa Cruz Faculty	A7
San Francisco Skilled Craft	K2
Los Angeles Skilled Craft <i>participation is effective June 1, 2017</i>	K4
Riverside Skilled Craft	K5
San Diego Skilled Craft <i>participation is effective June 1, 2017</i>	K6
Santa Barbara Skilled Craft <i>participation is effective August 28, 2016</i>	K8
Irvine Skilled Craft	K9
Berkeley Skilled Craft	KB
Merced Skilled Craft	KM
Professional Librarians (Hastings College of the Law)	LH

2. COLLECTIVE BARGAINING UNITS NOT PARTICIPATING IN THE RETIREMENT CHOICE PROGRAM

- (a) An employee who is first hired or rehired as, or becomes an Eligible Employee under Section 2.14(b) on or after July 1, 2016 and who is represented by a bargaining unit that is not participating in the Program, as listed below, will not be eligible to elect a primary retirement option and will become an active member of UCRP. This list will be updated from time to time.

Bargaining Unit (Systemwide, then Local units listed)	Code
Patient Care Technical	EX
Health Care Professionals	HX
Registered Nurses	NX
Police Officers	PA
Research Support Professionals	RX
Technical	TX
Service	SX
Fire Fighters (Davis)	F3
Berkeley Printing Trades	GS
College Service Unit (Hastings College of the Law)	HA
Santa Cruz Skilled Craft	K7

- (b) The bargaining units listed below do not participate in the Program because represented employees in these units are not Eligible Employees as described in Section 2.14(b).

Bargaining Unit	Code
Academic Student Employees	BX
Postdoctoral Scholars	PX
San Francisco House Staff	M2
Los Angeles House Staff	M4
San Diego House Staff	M6
Irvine House Staff	M9

3. COLLECTIVE BARGAINING UNITS FORMERLY PARTICIPATING IN THE RETIREMENT CHOICE PROGRAM

The bargaining units listed below participated in the Program at one time, but subsequently ratified contracts ending participation in the Program, as detailed below. This list will be updated from time to time.

Bargaining Unit	Code
<p>Patient Care Technical</p> <p><i>Participation was effective November 1, 2018 and ended under the contract that was ratified on February 7, 2020, with the exception of Savings Choice Participants who will remain Savings Choice Participants in accordance with the addendum to said contract.</i></p>	<p>EX</p>
<p>Service</p> <p><i>Participation was effective July 1, 2018, and ended under the contract that was ratified on January 31, 2020, with the exception of Savings Choice Participants who will remain Savings Choice Participants in accordance with the addendum to said contract.</i></p>	<p>SX</p>