

Plan Provisions for

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|-----------------|---------------------------------|-----------|-------------------|
| | | | |
| Plan Name | | | |
| Case Number | | TPD | |
| Actuary: | | | |
| Auditor: | | | |
| DOPT | | DOTR | |
| NOD Date | | NOIT Date | |
| Employer Status | Ongoing | | Business End Date |
| Successor Plan | Yes / No/ Not Applicable | | |
| Plan Assets | | SPARR | |

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|----------------------|--|---------------------|--|
| PBGC Lump Sum Rates: | | PBGC Annuity Rates: | |
| | | | |

Plan Name
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DOPT

| APAD Section | Plan Provisions | Original Plan Adoption Date: Effective Date: Phase-In: | | Restatements/Amendments Adoption Date: Effective Date: Phase-In: | |
|--------------------------------|---|---|--|---|--|
| | Plan Year / Plan Anniversary | | | | |
| Section 3 - Eligibility | Eligible Employee | | | | |
| | Eligibility (3.1) | | | | |
| | Date of Participation (3.2) | | | | |
| | Eligibility / Participation Service (3.3) | | | | |
| | | | | | |
| Section 4 - Service | Vesting Service (4.1) | | | | |
| | Benefit Service (Credited Service) (4.2) | | | | |
| | Accrual Factor Service (4.3) | | | | |
| | Top Heavy Service (4.4) | | | | |
| | Other Service (4.5) | | | | |
| | Break in Service | | | | |
| | | | | | |

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|-------------------------------------|--|---|--|---|--|
| Section 5 – Retirement Dates | Normal Retirement Age (NRA) (5.1) | | | | |
| | Normal Retirement Date (NRD) (5.1) | | | | |
| | Latest Retirement Age (5.2) | | | | |
| | Latest Retirement Date (5.2) | | | | |
| | Early Unreduced Retirement Eligibility (5.3) | | | | |
| | Early Unreduced Retirement Date (5.3) | | | | |
| | Early Retirement Eligibility (5.4) | | | | |
| | Early Retirement Date (5.4) | | | | |
| | Disability Retirement Eligibility (5.5) | | | | |
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| | Disability Retirement Date (5.5) | | | | |
| | Special Retirement Date (Retirement Windows) (5.6) | | | | |
| Section 6 - Adjustments | Early Retirement Adjustment (6.1) | | | | |
| | Late Retirement Adjustment (6.2) | | | | |
| | Disability Retirement Adjustment (6.3) | | | | |
| | 415 IRS limit Early Retirement Adjustment (6.4) | | | | |
| Section 7 - Salary | Pensionable Earnings (7.1) | | | | |
| | 401(a)(17) Limits (7.2) | | | | |

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| | Other Earnings (7.3) | | | | |
| | Service to annualize Salary (7.4) | | | | |
| Section 8 - Contributions | Employee Contributions (8.1 & 8.2) | | | | |
| | Cash Balance Account (8.3) | | | | |
| | Pay Credits | | | | |
| | Interest Accumulation | | | | |
| Section 9 – Retirement Benefits | Normal Retirement Benefit (9.1a) | | | | |
| | Accrued Benefit (9.1b) | | | | |
| | Cash Balance Formula (9.2) | | | | |
| | Supplemental Pension (9.3) | | | | |

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| | Late Retirement Pension (9.4) | | | | |
| | Mandatory Contributions (9.5) | | | | |
| | Disability Pension (9.6) | | | | |
| | Top-Heavy Pension (9.7) | | | | |
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| Section 10 – 415 Limit | | | | | |
| Section 11 – Deferred Vested Benefits | Vesting Schedule – Plan Schedule (11.1a) | | | | |
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| | Vesting Schedule – Top Heavy Schedule (11.1b) | | | | |
| | Deferred Vested Retirement Benefit (11.2) | | | | |
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| | Cash-out Provisions (11.2) | | | | |
| Section 12 – Pre and Post Retirement Death Benefit | | | | | |
| Section 13 – Forms of Payment | Normal Form of Pension without Spouse (13.1) | | | | |
| | Normal Form of Pension with Spouse (13.2) | | | | |
| | Plan Optional forms of pension already in payment (13.3) | | | | |
| | Form Conversion Factors (13.4) | | | | |
| | | | | | |

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|------------------------------|-----------------|---|---|
| Names of Substantial Owners: | | Number of Years as a S/O: | |
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