

Central Pennsylvania Teamsters Pension Fund

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TO ALL PARTICIPANTS COVERED UNDER THE
CENTRAL PENNSYLVANIA TEAMSTERS
RETIREMENT INCOME PLAN 1987

SUMMARY OF MATERIAL MODIFICATIONS

This Summary of Material Modifications (“SMM”) describes changes to Sections 9.2 and 9.3 of the Plan Document with respect to Participants and their Surviving Spouses and the date as of which a Participant or his Surviving Spouse must commence to receive benefits under the Plan (the “Required Beginning Date”)

In the case of a Participant who attained age 70 ½ prior to January 1, 2020, the Required Beginning Date on which the Participant must commence to receive benefits is the April 1 of the calendar year following the year the Participant attained age 70 ½. This rule is the same as the prior rule.

However, for a Participant who attains age 70 ½ after December 31, 2019, the Required Beginning Date is the April 1 of the calendar year following the year that the Participant attains age 72.

Pursuant to special provisions enacted by Congress in response to COVID-19 and market conditions, a Participant was not required to commence or receive a required minimum distribution in calendar year 2020. A Participant could elect to receive such distribution by notifying the Fund Office of the Participant’s election to receive distribution in 2020.