

**APPENDIX B**  
**PAST SERVICE BENEFIT – LEVEL B**

B.1. Past Service Benefit. A Participant's Past Service Benefit, if any, is the sum of (a), (b), and (c) as defined below:

(a) Benefit Accrual for Participation in the Plan Prior to January 1, 1976. Every Participant who participated at Benefit Level B prior to January 1, 1976, shall be entitled to an Accrued Benefit for all of the years of Current and Past Service, as such terms were defined in the Plan then in effect, accrued by the Participant prior to such date calculated in the manner provided in the Plan then in effect.

(b) Benefit Accrual for Participation in Plan on or after January 1, 1976 and prior to entry in Benefit Level B. Every Participant shall accrue all of their Hours and Years of Service on or after January 1, 1976 under any other Benefit Level as provided under the terms of such other Benefit Level. If a Participant shall have participated in a lower Benefit Level, then after the Participant has been credited with at least 1000 Hours of Service in a Plan Year in this Benefit Level, the Participant's prior accruals shall be recalculated as if all the Participant's Hours of Service and Years of Credited Service were credited at this Benefit Level.

(c) Benefit Accrual after entry into Benefit Level B.

(1) Normal Retirement Benefit. The Normal Retirement Benefit is a monthly benefit for life with a three-year certain commencing at Normal Retirement Age equal to the sum of (i) the Participant's Accrued Benefit as of December 31, 1975 (if any) and (ii) six dollars (\$6) for each Year of Credited Service after December 31, 1975 plus twenty dollars (\$20). The annual accrual shall equal \$6 plus \$20 divided by the number of years from the date the Participant became a Participant in the Plan (or from January 1, 1976, if later) to the Participant's Normal Retirement Age.

(2) Social Security Bridge Payment. If a Participant retires on or after age 60, the Participant shall be entitled to an additional monthly benefit until and including the end of the year in which the Participant attains age 62 (effective for Annuity Starting Dates on or after January 1, 2004, as well as for Participants in pay status on January 1, 2004, who are receiving the Social Security Bridge Payment, such additional benefit shall be payable for the Participant's lifetime). The additional monthly payment shall be equal to the quotient of one hundred dollars divided by the number of years between the date the Participant entered the Plan (or January 1, 1976 if later) and the date the Participant attained age sixty.

(3) The amount of annual benefit accrued for a Participant for each year of employment (whether or not under this Benefit Level, or any other Benefit Level, or service before becoming an Employee) until either the Participant's termination of participation in the Plan or retirement requires at least 1800 Hours of Service. If a Participant is credited with less than 1800 Hours of Service in a given year, the Participant's Benefits shall be pro-rated according to the following Table:

Table of Pro-Rata Annual Benefit Accruals

<u>Hours of Service Per Year</u>	<u>Percentage of Benefits</u>
Less than 1000	None
1000 to 1199	60%
1200 to 1399	70%

1400 to 1599	80%
1600 to 1799	90%
1800 and over	100%

(4) Change To Benefit Level With Lower Benefit.

(i) If a Participant shall have retired or terminated service under any lower Benefit Level and thereafter shall become reemployed by any Employer under this Benefit Level, the monthly retirement Benefit for each full Year of Service which the Participant shall accrue under this Benefit Level shall be limited to an annual accrual of \$6.00 per year.

(ii) A Participant shall be subject to all of the other provisions of the Benefit Level in which the Participant is participating upon such change in Benefit Level or reemployment, except that the Annual Benefit Accrual which the Participant shall earn thereafter shall be limited as set forth above.

(iii) All determinations relating to changes in Benefit Levels, either to a higher or lower Benefit Level, or reemployment after retirement, shall be made in reference to the Benefit Level in which the person is participating on December 31 of the year in which such change or reemployment occurs.

(iv) Any Participant who has a Vested interest under this Benefit Level and who thereafter becomes a Participant in another Benefit Level with a lower scale of Benefits, or with a later Normal or Early Retirement Age, shall be eligible to retire at the Normal or Early Retirement Age provided in this Benefit Level.

B.2. \$25 Increase for Certain Participants. The Plan shall provide an increase in the monthly pension benefit of \$25 for a Participant whose Normal, Vested, or Disability Retirement Pension attributable to Past Service only is less than \$500 per month. A Participant who elects to receive an Early Retirement Pension and whose Normal Retirement Pension would be less than \$500 per month also is entitled to the \$25 increase, which shall be added after the early retirement actuarial reduction. The \$25 increase shall be payable for life for the several forms of the above retirement benefits, or until the termination of Disability when a Disability Retirement Pension has been awarded. This increase shall be added to the Participant's annuity and shall be subject to all the rights, privileges and conditions provided elsewhere in this Benefit Level relating to Qualified Joint and Survivor Annuities and the 3-Year Certain Benefit (as such terms are defined in Article IV), but shall not apply to the Death Benefit. With respect to Partial Pension benefits pursuant to Article XIII, a Participant who is receiving total reciprocal pension benefits from this Plan and Related Funds (as such total reciprocal benefit is computed in Article XIII) which exceed \$500 per month shall not be entitled to the \$25 increase or any portion thereof, even if the Participant's benefit from this Plan is less than \$500 per month. However, a Participant receiving a Partial Pension under this Plan whose total reciprocal pension benefit is less than \$500 shall receive a fraction of the \$25 increase equal to the fraction of their total reciprocal pension benefit paid under this Plan. No part of the \$25 contingent pension benefit shall be reported to a Participant as part of their Accrued Benefit in their annual report but such Participant shall be informed that if their total benefit when payable is less than \$500 per month that it will be increased by \$25 per month.

B.3. Thirteenth Check. For certain retired Participants and their Beneficiaries, an additional retirement benefit check in the form of a bonus check shall be paid. It is payable only to those retired Participants (and surviving Spouses who are receiving a Qualified Pre-Retirement Survivor Annuity or the survivor portion of a Qualified Joint and Survivor Annuity, as those terms are defined in Article IV) who are entitled to receive a monthly benefit check for each month of the calendar year with respect to which the thirteenth check is being paid.

The amount of the thirteenth check for any Plan Year shall be reduced, but not below \$0, by the Actuarial Equivalent value of a Participant's Future Service monthly benefit.

Notwithstanding the preceding, the thirteenth check shall be payable only if the Plan's actuary certifies that the unfunded Vested liability of the Plan, as calculated for purposes of the Multiemployer Pension Plan Amendments Act of 1980 as of the last day of the calendar year preceding distribution of the thirteenth check, does not exceed \$85,000,000.00.

B.4. Additional Alternative Benefit.

(a) Eligibility. The Additional Alternative Benefit is available to Participants in this Plan (i) who elect to receive a Straight Life Annuity with a 3-Year Certain Benefit or a Qualified Joint and 50% or 100% Survivor Annuity (as such terms are defined in Article IV); (ii) who have an account balance in the RIP; and (iii) who are not excluded under the provisions of paragraph (b) below.

(b) Exclusions.

(1) Participants. The Additional Alternative Benefit is not available to a Participant

(i) who elects Partial Pension benefits pursuant to Article XIII;

(ii) who does not have a balance in the RIP; or

(iii) who separates from this Plan and then returns to the Plan pursuant to employment with an Employer that only has participated in RIP.

(2) Beneficiaries. Beneficiaries of Qualified Pre-Retirement Survivor Annuities (whether payable to widows of Participants who died before or after reaching Normal Retirement Age) and of 3-Year Certain Benefits are ineligible to elect the Additional Alternative Benefit.

(c) The Additional Alternative Benefits increases the amount of the Past Service portion of the monthly benefit the Participant otherwise would receive under this Plan, and is computed by determining the additional benefit that the Participant would have accrued under this Plan through February 28, 2002 (and not beyond such date) if the Participant had remained an active Participant in this Plan and continued to accumulate vesting and benefit accrual service through February 28, 2002 at the same rate and under the same conditions that existed as of the effective date of their participation in the RIP. In order to elect this benefit, a Participant must elect to have a trustee-to-trustee transfer made on their behalf from the RIP to this Plan. The amount to be transferred must consist of the portion of each Employer's Contribution to the RIP made on behalf of such Participant through February 28, 2002 that does not exceed the Base Level of contribution for the Participant, plus earnings allocable thereto. For this purpose, the Base Level means the highest contribution rate for the Benefit Level in which the Participant participated immediately prior to the effective date of the Participant's participation in the RIP.

B.5. Cessation of Accruals. Benefit accruals under this Appendix B cease effective as of the date a Participant's Employer enters into RIP, except with respect to a Participant who elects the Additional Alternative Benefit.

B.6. Non-Continuous Past Service. If an Employee was a previous Participant in the Plan, and the Employee was required to become a member of another union as a consequence of an order of the National Labor Relations Board decertifying their local Teamsters union as their collective bargaining representative, and upon a subsequent date all of the members of their collective bargaining unit become Participants in this Plan, then the Employee shall be entitled to the restoration of all Credited Service accrued by the Employee prior to their separation from the

Plan as a consequence of such decertification. Further, the foregoing provisions shall apply without reference to the seniority granted or maintained by the Employee upon their re-entry into the Plan and without reference to the period of time the Employee shall have been a separated or terminated Employee.