

**PLAN AMENDMENT NO. 11
TO THE
SOUTHERN CALIFORNIA IBEW-NECA PENSION PLAN**

This Plan Amendment to the Southern California IBEW-NECA Pension Plan (“Plan”) executed by the Chair and Secretary on the dates set forth below is made by the Board of Trustees of the Southern California IBEW-NECA Pension Trust Fund (“Board of Trustees”) with reference to the following facts and circumstances.

The Board of Trustees have reserved to themselves the ability to amend the Plan from time to time and has previously authorized execution of this Plan Amendment. The SECURE Act has modified the Required Beginning Date of Plan Participants as of the January 1, 2020 effective date of the SECURE Act. The Plan has been administered in accord with the SECURE Act as of the effective date of the SECURE Act. The IRS is to provide guidance to Plans as to the appropriate language for Plan Amendments but as of this date has yet to finalize proposed language. The Trustees wish to assure a timely Amendment which will be modified as necessary by further Amendment following action by the IRS.

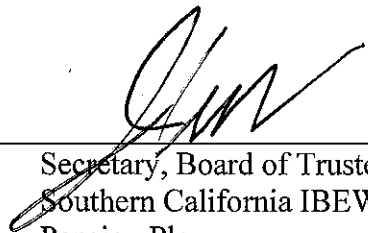
Accordingly, pursuant to Article 10, Section 10.1 of the Plan, the provisions of Article 5, Section 5.5, second full paragraph, is amended to read as follows:

“(e) Effective January 1, 2020 the SECURE Act amended provisions of the Code related to Required Minimum Distribution dates, referred to in this Plan as the Required Beginning Date. In accord with the SECURE Act for Participants born before July 1, 1949 the Required Beginning Date is April of the calendar year following the calendar year of attainment of age 70½ subject to the preexisting exceptions and exclusions of the Plan. For Participants born on and after July 1, 1949, the Required Beginning Date is April 1 of the calendar year following the calendar year of attainment of age 72 subject to the preexisting exceptions and exclusions of the Plan. As to any such Participant born on and after July 1, 1949, any reference in this Plan to age 70½ shall be deemed a reference to age 72. This change is effective in accord with the SECURE Act, preempts any contrary provisions of the Plan and shall be interpreted in accord with IRS guidance and regulations under the required minimum distributions provisions of the SECURE Act.”

Executed this 7 day of June, 2021.



Chair, Board of Trustees
Southern California IBEW-NECA
Pension Plan



Secretary, Board of Trustees
Southern California IBEW-NECA
Pension Plan