

Western States Office & Professional Employees Pension Fund

2010 Rehabilitation Plan Update

Default Supplemental Employer Contribution Schedule

The following Default Supplemental Employer Contribution Percentages automatically apply if (A) the collective bargaining agreement (“CBA”) expires on or after November 25, 2009, and (B) the bargaining parties do not adopt a new CBA implementing the Supplemental Employer Contribution Schedule within 180 days of the CBA expiration date. The bargaining parties cannot reduce employer pension contribution rates below the level of the pension contribution rates in effect as of March 31, 2009.

All employers are subject to a 10% surcharge contribution effective January 1, 2010 and ending when the Rehabilitation Plan is adopted or imposed.

CBA Effective Date	<i>Subsequent Year after CBA Effective Date</i>															
	<i>1st</i>	<i>2nd</i>	<i>3rd</i>	<i>4th</i>	<i>5th</i>	<i>6th</i>	<i>7th</i>	<i>8th</i>	<i>9th</i>	<i>10th</i>	<i>11th</i>	<i>12th</i>	<i>13th</i>	<i>14th</i>	<i>15th</i>	<i>16th & later</i>
1/1/2010	20%	40%	60%	80%	100%	120%	140%	160%	180%	200%	220%	240%	260%	275%	275%	275%
2/1/2010	22%	42%	62%	82%	102%	122%	142%	162%	182%	202%	222%	242%	262%	275%	275%	275%
3/1/2010	23%	43%	63%	83%	103%	123%	143%	163%	183%	203%	223%	243%	263%	275%	275%	275%
4/1/2010	25%	45%	65%	85%	105%	125%	145%	165%	185%	205%	225%	245%	265%	275%	275%	275%
5/1/2010	27%	47%	67%	87%	107%	127%	147%	167%	187%	207%	227%	247%	267%	275%	275%	275%
6/1/2010	29%	49%	69%	89%	109%	129%	149%	169%	189%	209%	229%	249%	269%	275%	275%	275%
7/1/2010	30%	50%	70%	90%	110%	130%	150%	170%	190%	210%	230%	250%	270%	275%	275%	275%
8/1/2010	32%	52%	72%	92%	112%	132%	152%	172%	192%	212%	232%	252%	272%	275%	275%	275%
9/1/2010	34%	54%	74%	94%	114%	134%	154%	174%	194%	214%	234%	254%	274%	275%	275%	275%
10/1/2010	36%	56%	76%	96%	116%	136%	156%	176%	196%	216%	236%	256%	275%	275%	275%	275%
11/1/2010	38%	58%	78%	98%	118%	138%	158%	178%	198%	218%	238%	258%	275%	275%	275%	275%
12/1/2010	39%	59%	79%	99%	119%	139%	159%	179%	199%	219%	239%	259%	275%	275%	275%	275%
1/1/2011	41%	61%	81%	101%	121%	141%	161%	181%	201%	221%	241%	261%	275%	275%	275%	275%
2/1/2011	43%	63%	83%	103%	123%	143%	163%	183%	203%	223%	243%	263%	275%	275%	275%	275%
3/1/2011	45%	65%	85%	105%	125%	145%	165%	185%	205%	225%	245%	265%	275%	275%	275%	275%
4/1/2011	47%	67%	87%	107%	127%	147%	167%	187%	207%	227%	247%	267%	275%	275%	275%	275%
5/1/2011	49%	69%	89%	109%	129%	149%	169%	189%	209%	229%	249%	269%	275%	275%	275%	275%
6/1/2011	51%	71%	91%	111%	131%	151%	171%	191%	211%	231%	251%	271%	275%	275%	275%	275%
7/1/2011	53%	73%	93%	113%	133%	153%	173%	193%	213%	233%	253%	273%	275%	275%	275%	275%
8/1/2011	55%	75%	95%	115%	135%	155%	175%	195%	215%	235%	255%	275%	275%	275%	275%	275%
9/1/2011	57%	77%	97%	117%	137%	157%	177%	197%	217%	237%	257%	275%	275%	275%	275%	275%
10/1/2011	59%	79%	99%	119%	139%	159%	179%	199%	219%	239%	259%	275%	275%	275%	275%	275%
11/1/2011	61%	81%	101%	121%	141%	161%	181%	201%	221%	241%	261%	275%	275%	275%	275%	275%
12/1/2011	63%	83%	103%	123%	143%	163%	183%	203%	223%	243%	263%	275%	275%	275%	275%	275%
1/1/2012	66%	86%	106%	126%	146%	166%	186%	206%	226%	246%	266%	275%	275%	275%	275%	275%

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CBA Effective Date	<i>Subsequent Year after CBA Effective Date</i>															
	<i>1st</i>	<i>2nd</i>	<i>3rd</i>	<i>4th</i>	<i>5th</i>	<i>6th</i>	<i>7th</i>	<i>8th</i>	<i>9th</i>	<i>10th</i>	<i>11th</i>	<i>12th</i>	<i>13th</i>	<i>14th</i>	<i>15th</i>	<i>16th & later</i>
2/1/2012	68%	88%	108%	128%	148%	168%	188%	208%	228%	248%	268%	275%	275%	275%	275%	275%
3/1/2012	70%	90%	110%	130%	150%	170%	190%	210%	230%	250%	270%	275%	275%	275%	275%	275%
4/1/2012	72%	92%	112%	132%	152%	172%	192%	212%	232%	252%	272%	275%	275%	275%	275%	275%
5/1/2012	74%	94%	114%	134%	154%	174%	194%	214%	234%	254%	274%	275%	275%	275%	275%	275%
6/1/2012	77%	97%	117%	137%	157%	177%	197%	217%	237%	257%	275%	275%	275%	275%	275%	275%
7/1/2012	79%	99%	119%	139%	159%	179%	199%	219%	239%	259%	275%	275%	275%	275%	275%	275%
8/1/2012	81%	101%	121%	141%	161%	181%	201%	221%	241%	261%	275%	275%	275%	275%	275%	275%
9/1/2012	84%	104%	124%	144%	164%	184%	204%	224%	244%	264%	275%	275%	275%	275%	275%	275%
10/1/2012	86%	106%	126%	146%	166%	186%	206%	226%	246%	266%	275%	275%	275%	275%	275%	275%
11/1/2012	89%	109%	129%	149%	169%	189%	209%	229%	249%	269%	275%	275%	275%	275%	275%	275%
12/1/2012	91%	111%	131%	151%	171%	191%	211%	231%	251%	271%	275%	275%	275%	275%	275%	275%
1/1/2013	94%	114%	134%	154%	174%	194%	214%	234%	254%	274%	275%	275%	275%	275%	275%	275%
2/1/2013	96%	116%	136%	156%	176%	196%	216%	236%	256%	275%	275%	275%	275%	275%	275%	275%
3/1/2013	99%	119%	139%	159%	179%	199%	219%	239%	259%	275%	275%	275%	275%	275%	275%	275%
4/1/2013	102%	122%	142%	162%	182%	202%	222%	242%	262%	275%	275%	275%	275%	275%	275%	275%
5/1/2013	104%	124%	144%	164%	184%	204%	224%	244%	264%	275%	275%	275%	275%	275%	275%	275%
6/1/2013	107%	127%	147%	167%	187%	207%	227%	247%	267%	275%	275%	275%	275%	275%	275%	275%
7/1/2013	110%	130%	150%	170%	190%	210%	230%	250%	270%	275%	275%	275%	275%	275%	275%	275%
8/1/2013	113%	133%	153%	173%	193%	213%	233%	253%	273%	275%	275%	275%	275%	275%	275%	275%
9/1/2013	116%	136%	156%	176%	196%	216%	236%	256%	275%	275%	275%	275%	275%	275%	275%	275%
10/1/2013	119%	139%	159%	179%	199%	219%	239%	259%	275%	275%	275%	275%	275%	275%	275%	275%
11/1/2013	122%	142%	162%	182%	202%	222%	242%	262%	275%	275%	275%	275%	275%	275%	275%	275%
12/1/2013	125%	145%	165%	185%	205%	225%	245%	265%	275%	275%	275%	275%	275%	275%	275%	275%
1/1/2014	128%	148%	168%	188%	208%	228%	248%	268%	275%	275%	275%	275%	275%	275%	275%	275%
2/1/2014	131%	151%	171%	191%	211%	231%	251%	271%	275%	275%	275%	275%	275%	275%	275%	275%

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3/1/2014	134%	154%	174%	194%	214%	234%	254%	274%	275%	275%	275%	275%	275%	275%	275%	275%
4/1/2014	138%	158%	178%	198%	218%	238%	258%	275%	275%	275%	275%	275%	275%	275%	275%	275%
5/1/2014	141%	161%	181%	201%	221%	241%	261%	275%	275%	275%	275%	275%	275%	275%	275%	275%
6/1/2014	145%	165%	185%	205%	225%	245%	265%	275%	275%	275%	275%	275%	275%	275%	275%	275%
7/1/2014	148%	168%	188%	208%	228%	248%	268%	275%	275%	275%	275%	275%	275%	275%	275%	275%
8/1/2014	152%	172%	192%	212%	232%	252%	272%	275%	275%	275%	275%	275%	275%	275%	275%	275%
9/1/2014	155%	175%	195%	215%	235%	255%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
10/1/2014	160%	180%	200%	220%	240%	260%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
11/1/2014	164%	184%	204%	224%	244%	264%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
12/1/2014	168%	188%	208%	228%	248%	268%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
1/1/2015	172%	192%	212%	232%	252%	272%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
2/1/2015	176%	196%	216%	236%	256%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
3/1/2015	181%	201%	221%	241%	261%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
4/1/2015	186%	206%	226%	246%	266%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
5/1/2015	191%	211%	231%	251%	271%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
6/1/2015	196%	216%	236%	256%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
7/1/2015	202%	222%	242%	262%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
8/1/2015	209%	229%	249%	269%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
9/1/2015	215%	235%	255%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
10/1/2015	223%	243%	263%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
11/1/2015	231%	251%	271%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
12/1/2015	240%	260%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%
1/1/2016	252%	272%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%	275%