

Appendix A – Benefit Class Benefit Rates

NIPSCO Union Pension Plan

- (a) For the purposes of the Plan, a Participant's Benefit Class shall be determined by his job classification as maintained on the personnel records of the Company. If a Participant is paid an incumbent rate pursuant to applicable provisions of a collective bargaining agreement, his Benefit Class for the purposes of the Plan shall be based on the job classification under which his incumbent rate is determined. If new job classifications are created, the Company shall determine the appropriate Benefit Class for each such job classification, and notify the bargaining unit representative thereof. After discussion with the Company, the bargaining unit representative may dispute the Benefit Class assigned to any such new job classification by taking up the matter as a grievance in the step immediately preceding arbitration under the grievance procedure provided in the labor agreement. The Benefit Class for each job classification in existence on the Effective Date is as follows:

BENEFIT CLASSES - PHYSICAL

Benefit Class A: Physical Jobs

788
955

Benefit Class B: Physical Jobs

364	539	708A	742	810	880	938
424	541	711	776	811	884	942
508	573	732	780	836	888	950
529	697	736	784	840	934	954

Benefit Class C: Physical Jobs

56	363R	503	609	635	724	871
57	376	505	613	635R	728	872
60	380	525	617	700	738	876
61	384	527	621	710	740	914
178	416	535	625	710R	768	916
320	420	537	626	712	772	917
321	438	565	627	717	828	918
352	442	569	628	718	832	920
356	474	583	629	719	841	922
363	474R	590	631	720	842	930

Benefit Class D: Physical Jobs

54	186	216	241R	412R	601	685
58	190	217	243	434	602	686
116	194	217R	250	468	603	708
120	204	233	348	470	605	709
124	206	235	358	501	630	766

Appendix A (continued)

<u>Benefit Class D:</u>		Physical Jobs				
138	211	236	359	540	640	868
140	212	236R	359R	561	659	870
174	214	241	362	581	680	912
182	215	241I	412	600	681	919
						940

<u>Benefit Class E:</u>		Physical Jobs				
100	158	200	221	229	261	482
104	158G	202	221R	229R	261R	484
108	158R	203	222	230	262	515
110	162	207	223	240*	263R	545
110R	162G	208	223R	244	263	547
128	162R	210	225	245	316	584
130	166	210A	226	245R	317	
134	170	219	227	245T	404*	
136	172	219R	227R	247	408*	
136R	198	220	228	260	480	

* Effective June 1, 1990. Prior to June 1, 1990, these jobs were in Benefit Class D.

BENEFIT CLASSES - CLERICAL

<u>Benefit Class A*:</u>		Clerical Jobs				
800	1210	1305	1401	1450	1549	1660
1000	1212	1307	1404	1460	1551	1709
1101	1213	1309	1405	1501	1560	1713
1105	1214	1313	1408	1509	1604	1721
1109	1216	1315	1409	1513	1605	1729
1113	1218	1317	1412	1515	1606	1733
1117	1221	1321	1413	1517	1608	1737
1121	1222	1325	1416	1521	1612	1741
1125	1225	1327	1417	1527	1614	1749
1129	1226	1331	1420	1529	1616	1760
1131	1229	1335	1421	1531	1618	1806
1133	1230	1339	1424	1532	1620	1812
1140	1231	1343	1425	1533	1622	1814
1160	1232	1347	1428	1537	1626	1818
1201	1233	1351	1432	1540	1628	1826
1202	1235	1359	1436	1541	1630	1830
1204	1260	1360	1440	1544	1636	1838
1205	1301	1363	1444	1547	1638	1860
1209	1303	1365	1448	1548	1650	

* Prior to January 1, 2015. Effective January 1, 2015, all of these job codes are in Benefit Class B.

<u>Benefit Class B:</u>		Clerical Jobs				
1707	1751	1911	1936	2023	2109	2222
1711	1808	1913	1939	2027	2113	2224

Appendix A (continued)

Benefit Class B: Clerical Jobs

1715	1820	1915	1941	2028	2116	2226
1719	1822	1919	1951	2029	2118	2228
1727	1824	1920	1960	2030	2120	2260
1731	1828	1921	2010	2032	2160	2261
1735	1832	1927	2014	2036	2161	
1739	1836	1931	2020	2040	2214	
1743	1905	1932	2021	2042		
1747	1909	1935	2022	2060		

Benefit Class C: Clerical Jobs

2111	2123	2315	2327	2360	2412	2460
2115	2127	2319	2328	2361	2424	2461
2119	2200	2321	2330	2400	2432	2499
2121	2212	2323	2332	2404	2435	2500

- (b) With respect to any FAP Participant, for the purposes of determining the Accrued Benefit of Section 1.04 and the FAP Benefit of Section 5.02(a), the following pension amounts shall be applicable based on the date of the Participant's retirement or termination of employment with respect to a Deferred Vested Benefit and his Benefit Class as of such date (subject to the provisions of Section 5.02(a)(i)(B)).

<u>Date of Retirement or Termination of Employment</u>	<u>Benefit Class</u>	<u>Pension for Each of the First 30 Years of Service</u>	<u>Pension for Each Year of Service in Excess of 30 Years</u>
On or after June 1, 1987, but prior to June 1, 1990	A	\$18.18	\$ 9.09
	B	22.44	11.22
	C	26.70	13.35
	D	30.96	15.48
	E	35.23	17.62
On or after June 1, 1990, but prior to June 1, 1991	A	\$18.73	\$ 9.36
	B	23.11	11.56
	C	27.50	13.75
	D	31.89	15.94
	E	36.29	18.14
On or after June 1, 1991, but prior to June 1, 1992	A	\$19.48	\$ 9.74
	B	24.03	12.02
	C	28.60	14.30
	D	33.17	16.58
	E	37.74	18.87
On or after June 1, 1992, but prior to June 1, 1993	A	\$20.26	\$10.13
	B	24.99	12.50
	C	29.74	14.87