

**ARTICLE 12A.        Motion Picture Industry Individual Account Plan**

(a) The Producer shall contribute to the Individual Account Plan eight percent (8%) of the scale Regular Basic Hourly Rate of pay on behalf of each employee employed by the Producer hereunder, for all hours worked by or guaranteed such employee during the period August 1, 2021 to and including July 31, 2024. (In the case of "on call" employees, such percentage payment shall be based on the scale "on call" rate.)

(b) The parties agree that each employee's Individual Account Plan shall vest after one (1) qualified year.

(c) Future reallocation of Post '60s and Supplemental Markets monies to the Individual Account Plan shall be done on the following basis:

(1) Only that portion of the reserves in the Active Employees Plan that exceeds the amount needed to furnish benefits to participants in such Health Plan for twelve (12) months, and that portion of the reserves in the Retired Employees Fund that exceeds the amount needed to furnish benefits to participants in such Health Plan for twenty (20) months, measured as of September 30 of each year, shall be subject to reallocation. Reserve levels shall be calculated in accordance with the continuation value measurement methodology heretofore adopted by the Health Plan.

(2) If the Pension Plan's finalized actuarial valuation report for the prior Plan Year shows that the Pension Plan is less than one hundred percent (100%) funded under the Pension Protection Act ('PPA'), the excess amount shall be reallocated to the Pension Plan. If

such actuarial valuation report shows that the Pension Plan is at least one hundred percent (100%) funded, then eighty percent (80%) of the excess amount to be reallocated shall be allocated to the accounts of participants in the Individual Account Plan and twenty percent (20%) of the excess amount shall be designated as a credit against future Supplemental Markets or Post '60s payments, to be divided up among those Companies, each of which has made Supplemental Markets payments of not less than \$15,000,000 (or has made Post '60s payments of not less than \$6,000,000) in the aggregate during the three (3) year period beginning January 1, 1994 and ending on December 31, 1996, or in any subsequent three (3) consecutive year period. For these purposes, the Supplemental Markets and Post '60s payments made by Columbia and TriStar shall be aggregated and the Supplemental Markets and Post '60s payments made by Amblin Entertainment Inc. and DreamWorks shall be aggregated.

(3) It is understood that funding of the 1997, 2001, 2003 and 2006 pension benefit increases described in the 1997, 2001, 2004 and 2007 Producer-Studio Utility Employees, Local 724 Agreements shall take place before any monies are reallocated pursuant to this subparagraph (c).