

(ii) The judgment, order, decree or settlement agreement is entered into on or after August 5, 1997, and expressly provides for the offset of all or part of the amount which the Participant is ordered or required to pay against the Participant's benefits provided under the Plan;

(iii) If the survivor annuity requirements of Code Section 401(a)(11) apply with respect to the distributions from the Plan to the Participant, and if the Participant has a spouse at the time at which the offset is to be made, (A) either such spouse has consented in writing to such offset and such consent is witnessed by a notary public or representative of the Plan (or it is established to the satisfaction of a Plan representative that such consent may not be obtained because there is no spouse or because the spouse cannot be located, or an election to waive the right of the spouse to either a qualified joint and survivor annuity or a qualified preretirement survivor annuity is in effect in accordance with the requirements of Code Section 417(a); (B) such spouse is ordered or required, pursuant to such judgment, order, decree or settlement, to pay an amount to the Plan in connection with a violation of Part 4 of Subtitle B of Title I of the Employee Retirement Income Security Act of 1974, or (C) pursuant to such judgment, order, decree or settlement, such spouse retains the right to receive the survivor annuity under a qualified joint and survivor annuity provided pursuant to Code Section 401(a)(11)(A)(i) and under a qualified preretirement survivor annuity provided pursuant to Code Section 401(a)(11)(A)(ii), determined in accordance with subparagraph (iv) below, and

(iv) The survivor annuity described in subparagraph (c)(iii)(C) above shall be determined as if the Participant terminated employment on the date of the offset, there was no offset, the Plan permitted commencement of benefits only on or after attainment of normal retirement age, the Plan provided only the minimum required qualified joint and survivor annuity, and the amount of the qualified preretirement survivor annuity under the Plan is equal to the amount of the survivor annuity payable under the minimum required qualified joint and survivor annuity. For purposes of this subparagraph (c)(iv), the term "minimum required qualified joint and survivor annuity" shall mean the qualified joint and survivor annuity which is the actuarial equivalent of the Participant's accrued benefit (as defined in Code Section 411(a)(7)) and under which the survivor annuity is fifty percent of the amount of the annuity which is payable during the joint lives of the Participant and the spouse.

12.04 Impact of Qualified Military Service: For purposes of entitlement to death benefits in accordance with Section 5.03, a Participant who dies while performing Qualified Military Service shall be treated as having resumed employment with the Employer on the day preceding the Participant's death and then terminated employment on account of death. For purposes of Disability Benefits in accordance with Section 5.02, a Participant who sustains a Total and Permanent Disability while performing Qualified Military Service shall be treated as if such Participant had resumed employment immediately preceding the date on which such Total and Permanent Disability is deemed to have occurred and then ceased employment as a result of such Total and Permanent Disability. Effective for Plan Years beginning on or after January 1, 2009, any Differential Wage Payment made by the Employer to a Participant performing Qualified Military Service shall be treated as Compensation solely for purposes of applying the limitations of Code Section 415, in accordance with Appendix I. For this purpose, "Differential Wage Payment" shall mean any payment made by the Employer to an individual performing uniformed