

Supplemental Agreement

Covering

DEPENDENT CARE REIMBURSEMENT PLAN

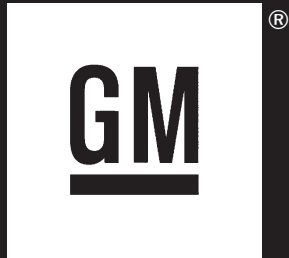


Exhibit J
to
AGREEMENT
between
the
UAW
and
GENERAL MOTORS LLC
dated
October 16, 2019

Supplemental Agreement

Covering

DEPENDENT CARE REIMBURSEMENT PLAN



Exhibit J
to
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EXHIBIT J
SUPPLEMENTAL AGREEMENT
(DEPENDENT CARE
REIMBURSEMENT PLAN)

SUPPLEMENTAL AGREEMENT (DEPENDENT CARE REIMBURSEMENT PLAN)

On this 16th day of October 2019, General Motors LLC, hereinafter referred to as the Company, and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, hereinafter referred to as the Union, on behalf of the employees covered by the Collective Bargaining Agreement of which this Agreement becomes a part, agree as follows:

Section 1. Establishment of the Plan

Subject to the approval of its Board of Managers, the Company shall establish a Dependent Care Reimbursement Plan for Hourly-Rate Employees in the United States, hereinafter referred to as the "Plan", a copy of which is attached and made a part of this Agreement to the extent applicable to the employees represented by the Union and covered by this Agreement. In the event of any conflict between the provisions of the Plan and the provisions of this Agreement, the provisions of this Agreement will supersede the provisions of the Plan to the extent necessary to eliminate such conflict.

Section 2. Administration

The Company shall have the responsibility for administration of the Plan.

Administrative expenses of the Plan to the extent not paid pursuant to Article VI, Section 6.01(c) shall be charged to the Company.

Section 3. Non-Applicability of Collective Bargaining Agreement Grievance Procedure

No matter respecting the Plan as supplemented by this Agreement or any difference arising thereunder shall be subject to the grievance procedure established in the Collective Bargaining Agreement between the Company and the Union.

Section 4. Duration of Agreement

This Agreement and Plan as supplemented by this Agreement shall continue in effect until the expiration of the Collective Bargaining Agreement of which this is a part.

In witness hereof, the parties hereto have caused this Agreement to be executed the day and year first above written.

**INTERNATIONAL
UNION, UAW**

GARY JONES
TERRY DITTES
MIKE STONE
BRYAN CZAPE
MICHAEL GLENNING
DAVE SHOEMAKER
ZACHERY ADAMS
JUDITH DAVIDSON
CHRIS GALLAGHER
LEE JONES
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TED KRUMM
MIKE PLATER
KENNETH FOUNTAIN
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MIKE BRANCH
ANTHONY CHEATHAMS
ALAN CHAMBLISS
MATT COLLINS
EARL FULLER
CHUCK HERR
JEFF KING
ED SMITH
JASON BEARDSLEY
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DEBBIE CHAMBERLAIN
TIM COBB

**GENERAL MOTORS
LLC**

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**INTERNATIONAL
UNION, UAW**

MICHAEL COX
NICOLE CURRENT
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DOUG TAYLOR
RICK TOLDO
JEFF WALKER
RON WALKER
CHRIS WEBB
OTEN WYATT

**GENERAL MOTORS
LLC**

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TAMMI DEWILDT
KIM DILWORTH
AMANDA DOHERTY
SUSAN DOHERTY
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DANIELLE DOTTER
KENT EATON
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SABRINA HALE
STEVE HOLLAND
KIMBERLY HOWE
TOM IRELAND
DEBORAH JACKSON
FRED JACKSON
MANISH JAIN
TOM JOHANNES
SANDRA KACZMAREK
DON KARPINSKI
ANNA KIRICHENKO
DAWN KOPACZ
STEPHEN KRAJCARSKI
ELIZABETH LAMARRA
SONJYA LEWIS-SHELLS
JENNIFER MACKENZIE
JOANNE MADDEN
JOHN MARCUM
RICK MASTERS
DENISE MCDONALD
DAUN MILLER
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**INTERNATIONAL
UNION, UAW**

**GENERAL MOTORS
LLC**

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DIRK OVERDICK-ROTH
JILL OWEN
MICHELLE PASSINO
SHERMAN PERKINS
BRIAN PFAFF
BETH POYNTER
WENDI REA
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STEVE RIES
AMANDA REUSS
JOY RICHARDS
SHARON RIZZO
HILARY ROSS
STEPHEN M. ROSS
STEVEN ROSS
CLARA SANCHEZ
MIKE SANOCKI
GREG SCHAEFFER
CHRISTINE SCHMITT
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JEFF SETZKE
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DEREK STRONG
PENNY THOMAS
LEXI SCOTT WATTON
BRETT WESTERFIELD
JASON WILLIAMS
JACLYN WILLS
GREG WOMMER
ELIZABETH WRIGHT
MARK ZAYDEL

EXHIBIT J-1
THE GENERAL MOTORS
DEPENDENT CARE
REIMBURSEMENT PLAN
FOR HOURLY-RATE EMPLOYEES
IN THE UNITED STATES

**ARTICLE I
ESTABLISHMENT OF THE DEPENDENT CARE
REIMBURSEMENT PLAN**

1.01 Establishment of the Plan

The Dependent Care Reimbursement Plan hereinafter referred to as the “Plan,” is maintained by General Motors LLC, the “Company”, on behalf of itself and certain of its domestic subsidiaries that are approved by the Company Board of Managers for inclusion and as specifically identified on Appendix A to this Plan.

This Plan was established for GM Hourly-Rate Employees in the United States, represented by a Union which has signed an agreement making this Plan applicable to hourly employees in a bargaining unit it represents, hereinafter referred to as the Union. The Plan is effective January 1, 2020, except as otherwise indicated.

1.02 Purpose of the Plan

The purpose of the Plan is to reimburse Employees for the cost of certain covered, eligible dependent care expenses. The Plan is intended to qualify as a dependent care assistance plan under IRC Section 129.

**ARTICLE II
DEFINITION OF TERMS**

The following definitions will apply to all words and phrases capitalized in text which follows.

2.01 “Administrator”

The term “Administrator” shall mean the Company. The Administrator’s address is General Motors LLC, Employee Benefits Activity, 300 Renaissance Center, Mail Code 482-C32-A68, Detroit, MI 48265-3000. References to the Administrator include agents of the Administrator to the extent that the Administrator has delegated certain duties to such agents. An agent shall have no authority beyond that specifically delegated in writing by the Administrator.

2.02 “Company”

The term “Company” shall mean General Motors LLC.

2.03 “Dependent”

The term “Dependent” shall mean a qualifying child or a qualifying relative as defined in IRC Section 152.

2.04 “Effective Date of Termination”

The term “Effective Date of Termination” shall mean the Participant’s date of termination of employment with the Company. Leave of absence or layoff shall not be considered termination of employment hereunder.

2.05 “Employee”

Employee means:

(a) Any person regularly employed in the United States by the Company or by a wholly-owned or substantially wholly-owned domestic subsidiary in accordance with IRC Section 414(b), (c), and (m) thereof, which the Company Board of

Managers or its designees for such purposes has approved for inclusion in this Plan and which are specifically identified in Appendix A, on an hourly-rate basis, including:

(1) Hourly-rate persons employed on a full-time basis; and

(2) Part-time hourly-rate employees.

(b) The term “Employee” shall not include employees of any directly or indirectly wholly-owned or substantially wholly-owned subsidiary of the Company except as their participation in the Plan is expressly approved by the GM Board of Managers and as specifically identified in Appendix A.

(c) The term “Employee” shall not include employees represented by a labor organization which has not signed an agreement making the Plan applicable to such employees.

(d) The term “Employee” shall not include Leased Employees as defined under IRC Section 414(n).

(e) The term “Employee” shall not include contract employees, bundled-services employees, consultants, or similarly situated individuals, or individuals who have represented themselves to be independent contractors.

(f) The following classes of individuals are ineligible to participate in this Plan, regardless of any other Plan terms to the contrary, and regardless of whether the individual is a common-law employee of the Company:

(1) Any individual who provides services to the Company where there is an agreement with a separate company under which the services are provided. Such individuals are commonly referred to by the Company as “contract employees” or “bundled- services employees”;

(2) Any individual who has signed an independent contractor agreement, consulting agreement, or other similar personal service contract with the Company;

(3) Any individual who both (a) is not included in any represented bargaining unit and (b) who the Company classifies as an independent contractor, consultant, contract employee, or bundled- services employee during the period the individual is so classified by the Company.

The purpose of this provision is to exclude from participation all persons who may actually be common-law employees of the Company, but who are not paid as though they were employees of the Company, regardless of the reason they are excluded from the payroll, and regardless of whether that exclusion is correct.

2.06 “Enrollment Period”

The term “Enrollment Period” shall mean a period determined annually by the Administrator during which eligible Employees are permitted to make their elections in accordance with Article 3. This Enrollment Period shall be within the three month plus one day period immediately preceding the start of each Plan Year.

2.07 “Grace Period”

The term “Grace Period” shall mean the period of time from January 1 through March 15 following the Plan Year. During this “Grace Period”, the Participant may incur qualified dependent care expenses and can apply for reimbursement of such expenses from the Participant’s prior year account balance. Employees may request reimbursement from the prior year account balance for qualified dependent care expenses through the last day of the fourth month following the end of the Plan Year. The “Grace Period” shall be administered in accordance with regulations under IRC Section 125.

2.08 “IRC”

The term “IRC” shall mean the Internal Revenue Code of 1986, as amended.

2.09 “Named Fiduciary”

The term “Named Fiduciary” shall mean the GM Employee Benefits Plans Committee (EBPC) with respect to this Plan. The EBPC may delegate authority to carry out such of its responsibilities as it deems proper to the extent permitted by the Employee Retirement Income Security Act of 1974.

2.10 “Participant”

The term “Participant” shall mean an Employee who participates under this Plan.

2.11 “Plan”

The term “Plan” shall mean the Dependent Care Reimbursement Plan for Hourly-Rate Employees in the United States.

2.12 “Plan Year”

The term “Plan Year” shall mean the calendar year.

**ARTICLE III
ELIGIBILITY AND ENROLLMENT**

3.01 Eligibility

An Employee is eligible to participate in the Plan on the first day of the first pay period next following the attainment of seniority.

3.02 Enrollment

An eligible Employee may enroll as a Participant in this Plan by electing to participate at such time during the Enrollment Period and in such manner as the Administrator shall determine. If a Participant fails to elect to participate, such Participant shall not be enrolled in this Plan.

3.03 Elections

A Participant may make an election under the Plan during the Enrollment Period, to be effective for the next Plan Year. Such election shall be irrevocable during such Plan Year except as follows: (1) a change in status, (2) cessation, commencement, or significant change of a spouse’s employment, or (3) other conditions or circumstances permitted by the Internal Revenue Service. Upon such event, a Participant may change the election consistent with the change in status and in accordance with the rules and procedures the Administrator may prescribe.

3.04 Participant Accounts

(a) The Administrator shall maintain an unfunded account for each Participant and no interest will be credited to any Participant's account. Plan benefits shall be available to each Participant equal to the lesser of (a) the annual amount elected by the Participant or the actual amount allocated to the Participant's account.

(b) Upon retirement or other termination of employment, pre-tax contributions will cease with the Participant's last paycheck. The Participant may still file claims for services received, up to the balance available in the Participant's account, at termination for claims incurred during the Plan Year and the Grace Period.

(c) Plan benefits for the Plan Year and the Grace Period may at no time exceed the amount then available to the Participant. Amounts available as Plan benefits are described in Articles V and VI. The Participant's account shall be maintained on a separate Plan Year basis, including the Grace Period.

ARTICLE IV ELIGIBLE DEPENDENT CARE EXPENSE

4.01 Eligible Dependent Care Expense

(a) The term "Dependent Care Expense" shall mean an expense incurred by the Participant for dependent care as provided under IRC Section 129. Only expenses incurred while the Employee is a Participant for such Plan Year are recognized.

(b) To be eligible, the care must be provided while the Participant works or is actively looking for work, and, if there is a spouse, while the spouse's work hours coincide with the Participant's, or while school hours coincide with the Participant's if the spouse is a full time student for at least five months during the year, or while the spouse is actively looking for work. If the spouse is disabled, dependent care expenses may still be eligible even if the spouse does not work.

(c) An eligible dependent is:

(1) A qualifying child (as defined under IRC Section 152 (a)(1)).

(2) A spouse who is mentally or physically incapable of self-care and who has the same principal place of abode as the Participant for more than one- half of the Plan Year.

(3) A Dependent who is mentally or physically incapable of self-care and who has the same principal place of abode as the Participant for more than one- half of the Plan Year.

(d) Dependents for whom reimbursement is claimed must reside at least eight hours per day in the Participant's residence.

(e) If permitted by federal tax law, regulations or rulings, eligible expenses for covered Dependent Care Expenses include the following type of care for an eligible dependent:

(1) Licensed nursery schools/day care centers which care for seven or more children;

(2) Baby-sitting either in or out of the home while parents are working or actively looking for work;

(3) Housekeepers, while parents are working or actively looking for work, if they care for eligible Dependents;

(4) Home care specialists to care for eligible disabled Dependents:

(5) Disabled dependent care centers that comply with state/local regulations; and

(6) Educational expenses including nursery school/day care centers that provide pre-school care services.

(f) The following expenses are not covered under the Plan:

(1) Baby-sitting while parents are not working or not actively looking for work;

(2) Dependents cared for by: (1) Participant's spouse, (2) Participant's children under age 19, and (3) another of the Participant's dependents for whom a deduction under IRC Section 151(c) is allowable to the Participant;

(3) Expenses for care received when the Participant's and spouse's work hours, hours spent actively looking for work, or school hours do not coincide;

(4) Services paid for by another organization or free services;

(5) Food, if not incidental to providing the care;

(6) Transportation;

(7) Care provided in full-time residential institutions such as nursing homes and homes for the disabled;

(8) Services outside if the Participant's household at a camp where the dependent stays overnight;

(9) Clothing and entertainment; and

(10) Educational expenses for the first grade and beyond.

ARTICLE V PLAN BENEFIT

5.01 Plan Benefit

(a) The “Plan Benefit” is the lesser of (a) 100% of Dependent Care Expenses incurred during the Plan Year and the Grace Period or (b) the maximum benefit elected by the Participant for the Plan Year.

(b) The Participant may elect a maximum benefit of up to \$5,000 for a Plan Year (\$2,500 in the case of a married Participant that files a separate income tax return).

ARTICLE VI REQUEST FOR BENEFITS

6.01 Request for Benefits

(a) A Participant may submit a request for benefits for expenses incurred during the Plan Year and Grace Period at any time before the end of the fourth month after the Plan Year, subject to the following conditions:

(1) The minimum submission shall be \$25.00. The minimum is waived for expenses incurred during a Plan Year and the Grace Period which are submitted within four months after the end of such Plan Year.

(2) The benefit payable may not exceed the Participant’s account balance as of the time the benefit is determined.

(3) The request must be made using a form and procedure prescribed by the Administrator and may be submitted not more often than once per week.

(b) In the event that the Participant dies or is incapacitated, the Administrator may pay the benefit to the Participant's estate or to such other person responsible for the payment of the expense as the Administrator may deem appropriate.

(c) Amounts remaining in a Participant's account longer than four months after the end of such Plan Year will be forfeited by the Participant. Such forfeited amounts will be applied to reduce or reimburse the Company for reasonable expenses of administering this Plan.

ARTICLE VII NON-ASSIGNABILITY

7.01 Non-Assignability

It is a condition of the Plan, and all rights of each Participant shall be subject thereto, that no right or interest of any Participant in the Plan shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, bankruptcy, or in any other manner, and no right or interest of any Participant in the Plan shall be liable for, or subject to, any obligation or liability of such Participant.

**ARTICLE VIII
AMENDMENT, MODIFICATION,
SUSPENSION OR TERMINATION**

8.01 Amendment, Modification, Suspension, or Termination

The Dependent Care Reimbursement Plan is part of and subject to the terms of the Collective Bargaining Agreement for hourly-represented employees and, subject to the terms of that agreement, with the union's consent, the Company reserves the right to amend, modify, suspend, or terminate the Plan at any time by action of its Board of Managers or other individual or committee expressly authorized by the Board to take such action. The benefits to which an employee is entitled are determined solely by the provisions of the Plan. Absent an express delegation of authority from the Board of Managers, no one has the authority to commit the Company to any benefit or benefit provisions not provided for under the Plan, or to change the eligibility criteria or any other provisions of the Plan.

**ARTICLE IX
ADMINISTRATION**

9.01 Administrator

(a) The Company will have discretionary authority to interpret, apply, and construe the Plan provisions in accordance with the terms of the Plan. The Company's discretionary authority includes but is not limited to:

(1) Establishing rules, regulations, and procedures to discharge its duties;

(2) interpreting the Plan, including supplying any omission in accordance with the intent of the Plan;

(3) deciding all questions concerning eligibility of any Employee to become a Participant;

(4) approval of any change of election; and

(5) performing any other act or acts necessary to the performance of its duties.

(b) The Company or its delegate will provide notice, in writing, to a Participant or beneficiary if any claim under the Plan has been denied, setting forth the specific reason for the denial. The Participant or beneficiary will be given 60 days from the date of the notice denying such claim to request a full and fair review by the Company. Such request for review should include any written comments that support the claim and should be mailed to: GM Benefits & Services Center, P.O. Box 770003, Cincinnati, OH 45277- 1060. The decision of the Company is final and binding.

(c) Unless otherwise provided by law, no Employee or Participant may bring an action against the Plan or the Company until they have exhausted the administrative remedies provided by the Plan or is denied the right to appeal the decision of the Administrator.

**ARTICLE X
NON-DISCRIMINATION**

10.01 Non-Discrimination

The average benefit for non-Highly Compensated Participants must be at least 55% of the average benefit for Highly Compensated Participants, in accordance with IRC Section 129. Contributions by Highly Compensated Participants into this Plan may be restricted from time to time, in order to achieve compliance with IRC Section 129.

APPENDIX A

Manual Transmissions of Muncie, LLC (formerly New Venture Gear, Muncie, Indiana)

GENERAL MOTORS LLC

October 16, 2019

International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, Michigan 48214

Attention: Mr. Terry Dittes
Vice President and Director
General Motors Department

Dear Mr. Dittes:

As discussed during these negotiations, this will confirm our understanding that for purposes of Article II, Section 2.05 of the Plan, the definition of "Employee" will include all hourly persons employed by Manual Transmissions of Muncie, LLC formerly New Venture Gear, Muncie, Indiana.

Very truly yours,

GENERAL MOTORS LLC

D. Scott Sandefur
Vice President
GMNA Labor Relations

Accepted and Approved:
INTERNATIONAL UNION, UNITED
AUTOMOBILE, AEROSPACE AND
AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: Terry Dittes

GENERAL MOTORS LLC

October 16, 2019

International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, Michigan 48214

Attention: Mr. Terry Dittes
Vice President and Director
General Motors Department

Dear Mr. Dittes:

During these negotiations, the parties renewed their commitment to provide ongoing training programs for Company and Union Benefit Representatives so as to improve the quality of service provided to hourly employees. The parties also recognize the importance of communications programs aimed at all educating employees about their benefits.

The Executive Board – Joint Activities will approve the development and implementation of training education programs. Such training education programs will be developed jointly. Funding for such training education programs, including development cost, travel, lodging and wages of participants shall be paid in accordance with the Memorandum of Understanding-Joint Activities. These programs include, but are not limited to, the following:

- Three joint UAW-GM Benefits Training Conferences will be scheduled upon approval by the parties.

- Continuing education program will be revised and updated for Union Benefit Representatives, newly appointed Union Benefit Representatives and Alternates as agreed to by the parties. The sessions will concentrate on areas such as eligibility to receive benefits, description and interpretation of benefit plan provisions, and calculation of benefits.
- Conduct periodic on site plant surveys and audits to evaluate training and education needs to improve employee service.
- Ad hoc training meetings and materials on legal developments or other special needs.

The Company will pay for lost time (eight hours per day base rate plus COLA) of Union Benefit Representatives attending such programs away from their locations. The Company will also pay for the time (eight hours per day base rate plus COLA) of alternate Union Benefit Representatives who replace those attending such programs.

Very truly yours,

GENERAL MOTORS LLC

D. Scott Sandefur

Vice President

GMNA Labor Relations

Accepted and Approved:
INTERNATIONAL UNION, UNITED
AUTOMOBILE, AEROSPACE AND
AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: Terry Dittes

GENERAL MOTORS LLC

October 16, 2019

International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, Michigan 48214

Attention: Mr. Terry Dittes
Vice President and Director
General Motors Department

Dear Mr. Dittes:

During these negotiations, the parties recognized the need to move ahead with the development of technological applications to improve the quality of service provided to hourly employees.

1. The parties recognized the need to provide the necessary tools to Local Union Benefit Representatives so that they may improve the service they are providing to hourly employees. Local Union Benefit Representatives require basic information that can be accessed quickly in order to confidently and accurately answer many of the questions they receive.

2. The parties further agree that the Company provide Local Union Benefit Representatives with GM On-Line computers with access to the appropriate systems required to perform their duties. The parties agree to provide voice mail, email and/or an answering machine at plant locations.

3. Information of importance to Local Union Benefit Representatives, including but not limited to the Benefits Supplemental Agreements, prescription drug therapy

programs, training materials, and information updates will be jointly developed and may also be made available by the Company electronically.

4. The parties further agree to work toward enhancing the information available through Fidelity's Plan Sponsor WebStation® (PSW).

5. The parties further agree ongoing discussions to enhance the information available through the disability administrator's web-based tool to provide Local Union Benefit Representatives and Alternates information regarding leaves of absence.

In conclusion, during the term of the new Agreement, the parties pledge to carefully consider every opportunity to improve the quality and efficiency in benefits delivery.

Very truly yours,

GENERAL MOTORS LLC

D. Scott Sandefur

Vice President

GMNA Labor Relations

Accepted and Approved:
INTERNATIONAL UNION, UNITED
AUTOMOBILE, AEROSPACE AND
AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: Terry Dittes

GENERAL MOTORS LLC

October 16, 2019

International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, Michigan 48214

Attention: Mr. Terry Dittes
Vice President and Director
General Motors Department

Dear Mr. Dittes:

During these negotiations, the parties discussed programs designed to assist participants in caring for the needs of their families.

The parties agree that as soon as practicable following the effective date of this Agreement, the Company-Union Committee on Health Care Benefits will gather and evaluate opportunities to optimize employee engagement and enhance the utilization of the existing Dependent Care Reimbursement Plan for Hourly-Rate Employees. Based upon the results of the evaluation, the parties may, upon mutual agreement, decide upon and implement an employee

Misc. (Promotion and Education of Dependent Care Reimbursement Plan)
communication plan to address the mutual objectives of the parties.

Very truly yours,

GENERAL MOTORS LLC

D. Scott Sandefur

Vice President

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ALLIED UNION SERVICES

