

**ROMAN CATHOLIC ARCHDIOCESE OF BOSTON  
TRANSITION ASSISTANCE PROGRAM PLAN  
Restated January 1, 2017**

**ARTICLE I  
PURPOSE, ESTABLISHMENT AND APPLICABILITY OF PLAN**

- A. **Purposes.** By operation of Massachusetts Unemployment Insurance Law, employees of the Roman Catholic Archbishop of Boston, a Corporation Sole, (“RCAB”) and of the Participating Employers are not eligible for unemployment benefits through the Commonwealth of Massachusetts. Because of its strong commitment to social justice, the RCAB created the Roman Catholic Archdiocese of Boston Transition Assistance Program Trust to provide financial assistance to eligible employees of Participating Employers who may be separated from employment under certain circumstances.
- B. **Establishment of Plan.** The Plan, as set forth in this amended and restated Plan document and description (the “Plan”) and in the Trust Agreement dated September 21, 1995 (“Trust Agreement”), is effective as of the Effective Date.
- C. **Applicability of Plan.** Subject to the terms of this Program and of the Trust Agreement, the benefits provided pursuant to this Plan are available to those Employees who, on or after the Effective Date, are involuntarily terminated from employment with a Participating Employer and who meet the eligibility requirements of Article III.
- D. **Interpretation of Plan.** The Plan Administrator has full discretionary authority to administer and interpret the Plan, including discretionary authority to make factual findings, to determine eligibility for participation and for benefits under the Plan, to correct errors, and to interpret and construe ambiguous terms.

**ARTICLE II  
DEFINITIONS AND CONSTRUCTION**

Whenever used in the Plan, the following terms shall have the meanings set forth below.

- A. **Affidavit.** “Affidavit” means a written statement, in a format determined by the Plan Administrator, used by a Participant to verify his/her ongoing availability and search for employment. An Affidavit must be received in order for payment of benefits under the Plan to occur.
- B. **Base Weekly Wage.** “Base Weekly Wage” means the Participant’s annual base salary of record divided by 52. In the case of a Participant who is not salaried (*i.e.*, is paid by the hour), the Base Weekly Wage will be calculated as the Participant’s base hourly wage rate multiplied by the number of hours he/she is regularly scheduled to work in a week, up to a maximum of 40 hours. In no case will the Base Weekly Wage exceed the maximum weekly wage then allowed under the Massachusetts Unemployment Insurance Law.

- C. **Board.** "Board" means the Board of Trustees of the Roman Catholic Archdiocese of Boston Transition Assistance Program Trust.
- D. **Cause.** "Cause" means (i) a material or willful violation of a federal or state law or regulation applicable to the Participating Employer, (ii) a willful act by the Participant that constitutes gross misconduct, or (iii) any other gross or willful misconduct or gross or willful inattention to duties. Examples of "willful acts" include, but are not limited to, theft, destruction of property, insubordination, falsification of records, violence, harassment, serious policy violations such as violations of the Code of Ministerial Behavior, etc.
- E. **Disability.** "Disability" means a physical or mental impairment, which renders the employee incapable of performing the essential duties of his or her regular occupation.
- F. **Effective Date.** "Effective Date" of the Plan means January 1, 2017.
- G. **Employee.** "Employee" means a lay staff employee of a Participating Employer with at least twelve (12) months of continuous service for the Participating Employer, who worked a minimum of 20 hours per week in employment for the Participating Employer, and does not include temporary employees, leased employees or independent contractors. In the event that an employee worked only 10 months per year, he/she must have worked a minimum of 24 hours per week.
- H. **Involuntary Job Loss.** "Involuntary Job Loss" means any separation initiated by the Participating Employer including but not limited to reduction in force, job restructuring, position elimination, institution closing, and terminations related to performance issues other than for Cause.
- I. **Notice of Separation.** "Notice of Separation" means an individualized written notice of separation from an authorized officer of a Participating Employer.
- J. **Participant.** "Participant" means an Employee of a Participating Employer who meets the eligibility requirements of Article III.
- K. **Participating Employer.** "Participating Employer" means RCAB, and such additional employers as have been determined by the Board to have met the qualifications to become a Participating Employer under the Trust Agreement as it may be amended from time to time; provided, however, that each such Participating Employer is not subject to Massachusetts unemployment law, and has signed a Participation Agreement with the Board and maintained compliance with the terms of said Participation Agreement and the Trust.
- L. **Plan or Program.** "Plan" or "Program" means this Roman Catholic Archdiocese of Boston Transition Assistance Program.
- M. **Plan Administrator.** "Plan Administrator" means the head of the Benefits Department for the Archdiocese of Boston, or his/her designee.
- N. **Retirement.** "Retirement" means the employee's resignation from the Participating Employer for the purpose of retiring from employment with a Participating Employer, whether or not pension benefit payments are requested or received by the Participant.

- O. **Termination Date.** "Termination Date" means the last date of employment of a Participant with a Participating Employer. For employees of schools, the Termination Date is presumed to be August 31.
- P. **Transition Period.** "Transition Period" means the period of time during which benefits are paid under the Program, further defined as a maximum of 30 calendar weeks. The Transition Period shall commence on the day following the expiration of the Waiting Period and will also be delayed to take into account other payments, including, but not limited to, payouts for accrued unused vacation, severance benefits, or other contractual payments. In schools or other environments with a shortened work year, benefits are not payable until the beginning of the next work year, usually after September 1. The Transition Period shall end upon the re-employment (including independent contractor or temporary employment) of Participant. The Transition Period shall also end upon the Participant's receipt of unemployment insurance benefits from a state agency. In the event a Participant's temporary employment or receipt of state unemployment benefits ends within one (1) year of the Termination Date, the Plan Administrator may reinstate payments for the remainder of the Transition Period with a combined maximum length of 30 calendar weeks. Except as outlined in Section III.B.3., below, in no event shall the Transition Period extend beyond the one (1) year anniversary of the Termination Date.
- Q. **Trust.** "Trust" shall mean the Roman Catholic Archdiocese of Boston Transition Assistance Program Trust, as amended from time to time.
- R. **Waiting Period.** "Waiting Period" shall mean the period of time commencing on the Termination Date and ending (but excluding) the first Sunday following the expiration of seven (7) calendar days after the Termination Date, or the waiting period established by the Board from time to time. In cases where severance payments have been made to a Participant pursuant to a policy or practice of the Archdiocese of Boston or other Participating Employer, the Transition Period shall begin immediately following the expiration of the severance payment period, such period to be translated to a number of weeks (if not already expressed as such) by dividing the severance payment by the Base Weekly Wage, rounding down to the nearest number of weeks. Other payments, including, but not limited to, payouts for accrued unused vacation or other contractual payments, shall also be counted as part of the Waiting Period.

### **ARTICLE III ELIGIBILITY**

- A. **Initial Eligibility.** An Employee who suffers an Involuntary Job Loss shall be entitled to Plan benefits provided that all of the following requirements and/or events have been met and/or satisfied to the satisfaction of the Plan Administrator or Board:
1. The Employee is a lay staff employee of a Participating Employer who has worked on average a minimum of 20 hours per week (24 hours per week for a school or other entity which operates on a 10-month per year schedule) in employment for the Participating Employer for at least twelve (12) continuous months immediately preceding the Involuntary Job Loss. Work as a temporary or leased employee or as an independent contractor does not count toward this requirement.

2. The reason for the Involuntary Job Loss was not for Cause, as defined above.
4. The reason for the Involuntary Job Loss was not by reason of death, Disability, or Retirement.
5. The Participating Employer filed with the Plan Administrator a completed Notice of Separation filled out and signed by the Participating Employer and the Employee, within one (1) year after the Termination Date.
6. The Employee promptly provided such other information as the Plan Administrator may reasonably request in order to process the claim.
7. The Employee is unemployed and capable of working, available for work, and actively seeking work.
8. The Plan Administrator has determined that the Employee is eligible for benefits under the program.
9. The Participant has satisfied any applicable Waiting Period.

**B. Continuing Eligibility.** In order to remain eligible for benefits, the Participant must satisfy all of the following conditions:

1. Provide periodic verification that he/she continues to be capable of, available, and actively seeking work, in the form of an Affidavit or as otherwise required by the Plan Administrator;
2. Satisfy such other reasonable information requests as may be made from time to time by the Plan Administrator.
3. Except as noted herein, no Participant shall be eligible to receive benefits under the Program after the one (1) year anniversary of the Termination Date. In the event a Participant receives severance payments made pursuant to a policy or practice of the Archdiocese of Boston, the duration of which, when combined with any vacation payout or other contractual payments would result in less than 30 weeks of benefits payable within one (1) year from the Termination Date, he/she remains eligible to receive benefits for the entire 30-week period.
4. In no event shall a Participant receive more than 30 weeks of Plan Benefits in any rolling 12-month period.

#### **ARTICLE IV TRANSITION PERIOD COMPENSATION AND BENEFITS**

During the Transition Period, the Plan shall maintain compensation benefit programs for the benefit of Participants as follows:

- A. Amount of Compensation.** The Plan shall pay to eligible Participants an amount equal to 50 percent of the Participant's Base Weekly Wage, subject to a maximum adjusted annually

to reflect the maximum weekly benefit amount under the Massachusetts Unemployment Insurance Law.

- B. Period and Timing of Transitional Assistance.** Entitlement to payments hereunder will begin after expiration of the Waiting Period, if any, but in no event earlier than the Sunday following the expiration of seven (7) calendar days after the Termination Date. Payments shall be made on a bi-weekly basis unless otherwise specified by the Plan Administrator. The Plan Administrator shall deduct applicable FICA, Medicare, and Federal and State taxes from said payments. The Plan Administrator shall not deduct any voluntary deductions from the payments. Payments will terminate at the end of the Transition Period, which has a maximum length of 30 calendar weeks.

In the event that, following the Termination Date, Participant accepts employment with any employer that provides a rate of remuneration substantially below the rate of compensation being paid by the Participant's Participating Employer immediately prior to the Termination Date, defined as less than 70% of base wages just prior to the Termination Date, the Plan Administrator may, in his or her complete discretion, provide a partial pro rata benefit to Participant. Notwithstanding the foregoing, amounts earned by a Participant of up to one-third of his weekly Transition Assistance payment amount shall be disregarded by the Administrator in determining if a partial pro rata benefit is warranted.

- C. Termination of Benefits Prior to End of Transition Period.** In the event the Participant becomes employed, begins receipt of state unemployment insurance benefits, otherwise no longer satisfies the conditions for continuing eligibility; or in the event it is discovered that inaccurate or misleading information was supplied by or with the knowledge of the Participant to the Plan Administrator or Board, benefits may, at the discretion of the Plan Administrator or Board, be terminated prior to the end of the Transition Period.

- D. Outplacement Benefits.** With respect to Participants receiving payments under Article IV. A., above, on or after March 1, 2016, such Participants shall be eligible for certain outplacement benefits, as determined by the Plan Administrator, at no cost to the Participant. Subject to the requirements of Rev. Rul. 92-69 for non-taxability of outplacement benefits (which requirements are incorporated herein by reference and made a part of this Plan) the manner, amount, timing (including, where appropriate, commencement of outplacement services after notice of termination but before the Termination Date, applicable to announcements of termination January 1, 2017 and later), duration, and location of outplacement services shall be at the discretion of the Plan Administrator but in no event will the aggregate value of such outplacement provided to a Participant exceed the amount of \$2,000, adjusted each year to account for CPI.

- E. Employee Benefits.** During the Transition Period, Participants are not considered Employees of any Participating Employer, and are not eligible for any benefits other than those expressly enumerated in this Plan. The preceding sentence does not prevent otherwise eligible persons from seeking continuation of health, life, or other insurance continuation coverage as and to the extent provided in other plans of the Participating Employer.

- F. Retirement Benefits.** Payments made under this Plan shall not be credited toward years of service or compensation for purposes of any Participating Employer retirement or pension, health or welfare plans or any other plans.

**ARTICLE V  
PARTICIPANT INTEREST**

No Participant has an interest in the Plan or Trust or in any other benefits which may be provided under this Plan until the Participant actually receives a payment. No Participant may look to any Participating Employer or the Archdiocese of Boston for payment should the Trust not be able to meet its obligations.

**ARTICLE VII  
CLAIMS PROCEDURE**

In the event any claim for benefits is denied, in whole or in part, or in the event of the termination of benefits before the end of the Transition Period, the Plan Administrator shall notify the Employee or Participant of such denial or termination in writing and shall advise the claimant of his or her right to appeal the decision.

The Plan Administrator shall make reasonable efforts to provide this notice to the claimant within 14 days after the Plan Administrator receives the Notice of Separation; however, the Plan Administrator may decide that additional time is needed under the circumstances. In the event a Participant fails to respond to any requests for information from the Plan Administrator, any time guidelines applicable to the Plan Administrator contained in this and the succeeding Article shall be tolled for such period of time following the receipt by the Plan Administrator of the requested information as the Plan Administrator may determine in the exercise of her or his sole discretion.

**ARTICLE VIII  
REVIEW PROCEDURE**

- A. **Board.** The Board of Trustees shall appoint a Transition Assistance Program Appeals Subcommittee (“Subcommittee”), which shall have the discretionary authority to act with respect to appeals from denials of claims for benefits under the Program so long as such actions are consistent with the terms of this Plan and the Trust Agreement.
- B. **Right to Appeal.** Any Employee or Participant whose claim for benefits is denied, in whole or in part, or whose benefits are terminated prior to the end of the Transition Period, may appeal from such denial or termination by submitting a written request for review to the Subcommittee within thirty (30) days after receiving written notice of the denial or termination from the Plan Administrator.
- C. **Form of Request for Review.** A request for review must be made in writing and shall set forth all of the grounds upon which it is based, all facts and documentation in support thereof and any other matters that the claimant deems pertinent.
- D. **Subcommittee Review and Decision.** The Subcommittee will review all facts presented by the Participating Employer, the Participant and the Plan Administrator. When rendering decisions regarding the existence or absence of Cause, the Subcommittee may look to precedent established under the Massachusetts Unemployment Insurance Law and be guided by that precedent in making decisions regarding benefit entitlement. The Subcommittee will make reasonable efforts to make a decision by its next regularly scheduled meeting

following the receipt of the request for review along with any additional information as may be requested by the Subcommittee. If additional time or information is needed, the Subcommittee may so notify the Plan Administrator who shall notify the Employee. The Subcommittee shall normally provide written notice of its decision to the claimant and the Plan Administrator within 14 days of a final decision.

- E. **Plan Administrator Request for Decision.** Without limiting the discretion granted to the Plan Administrator to make claims determinations, the Plan Administrator may from time to time and at its sole discretion request that the Subcommittee decide eligibility consistent with the standards set forth in Paragraph D, above.
- F. **No Admission.** An award under this Program does not constitute either a finding or admission by the Plan Administrator, the Archdiocese of Boston or any other Participating Employer as to the facts asserted by either the Participant or the Participating Employer as part of the processing of a claim under the Program. Information provided as part of the Transition Assistance claim determination process may not be used by any party for any other purpose.

## **ARTICLE IX EMPLOYMENT STATUS**

- A. **No Contract of Employment.** This Program does not constitute a contract of employment or impose on any Participating Employer any obligation to retain the Participant as an Employee, to change the status of the Participant's employment, or to change the Participating Employer's policies, if any, regarding termination of employment. Unless otherwise provided in a written contract between the Participant and a Participating Employer, the Participant's employment is and shall continue to be at-will, as defined under applicable law.
- B. **No Additional Payments.** If the Participant's employment with the Participating Employer or a successor entity terminates for any reason, nothing in this Plan shall entitle the Participant to any payments, benefits, damages, awards or compensation other than as specifically provided by this Plan, as amended from time to time.

## **ARTICLE X DURATION, AMENDMENT AND TERMINATION**

- A. **Duration.** This Plan shall remain in effect until terminated or modified by the Trustees of the Roman Catholic Archdiocese of Boston Transition Assistance Program Trust.
- B. **Plan Amendment.** The Trustees of the Trust shall have the discretionary authority to modify or terminate the Plan in any respect, at any time.

## **ARTICLE XI MISCELLANEOUS PROVISIONS**

- A. **Notices.** Notices and all other communications contemplated by this Plan shall be in writing and shall be deemed to have been duly given when personally delivered or when mailed by

first class U.S. mail to the Plan Administrator. In the case of the Participant, mailed notices shall be addressed to him or her at the home address which he or she most recently communicated to the Program in writing. In the case of the Program, mailed notices shall be addressed to:

Human Resources Office - TAP  
Archdiocese of Boston  
66 Brooks Drive  
Braintree, MA 02184  
Phone: (617) 746-5825

- B. **Severability.** The invalidity or unenforceability of any provision or provisions of this Plan shall not affect the validity or enforceability of any other provision hereof, which shall remain in full force and effect.
- C. **Section 409A.** The Plan is exempt from Section 409A of the Internal Revenue Code and its applicable regulations.
- D. **Indemnity of Plan Administrator.** The Plan Administrator, Trustees, and members of the Subcommittee are absolved of the responsibility of seeking recovery for any improperly paid amounts and are generally indemnified from any liabilities arising from their administration of the Plan.
- E. **No Assignment of Benefits.** The rights of any person to payments or benefits under this Plan shall not be made subject to option or assignment, either by voluntary or involuntary assignment or by operation of law, including (without limitation) bankruptcy, garnishment, attachment or other creditor's process, and any action in violation of this subsection shall be void.
- F. **Designated Agent.** Designated agent for service of process:

Human Resources Department - TAP  
Archdiocese of Boston  
66 Brooks Drive  
Braintree, MA 02184  
Phone: (617) 746-5825

IN WITNESS WHEREOF, Roman Catholic Archdiocese of Boston Transition Assistance Program Trust has caused this instrument to be executed by its duly authorized representative on this 15th day of December, 2016.

ROMAN CATHOLIC ARCHDIOCESE  
OF BOSTON TRANSITION ASSISTANCE  
PROGRAM TRUST

ATTEST:



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Carol Gustavson, Plan Administrator