

**First Amendment
to the
Roman Catholic Archdiocese of Boston 401(k) Retirement Savings Plan
(As Amended and Restated Effective November 1, 2017)**

WHEREAS, the Roman Catholic Archbishop of Boston, a Corporation Sole (the “Employer”) amended and restated the Roman Catholic Archdiocese of Boston 401(k) Retirement Savings Plan (the “Plan”) effective as of November 1, 2017; and

WHEREAS, Section 13.2 of the Plan reserves the right of the Employer to amend the Plan at any time through the written action or vote of the Retirement Committee; and

WHEREAS, the Employer desires to amend the Plan to clarify the first sentence of the third paragraph of the Preamble, effective as of January 1, 2018; to amend the definition of “Compensation” in Section 1.6 of the Plan to provide that, solely for purposes of the Compensation limitation on Annual Additions in Section 4.4(a)(ii) of the Plan, “Compensation” includes qualified moving expense reimbursements as required by the Tax Cuts and Jobs Act, effective as of January 1, 2018 for limitation years 2018 through 2025; to clarify, effective as of January 1, 2018, that the automatic rollover provisions in Section 10.9 of the Plan apply only to mandatory cash outs that exceed \$1,000; to clarify the mandatory cash out provisions in Section 10.12 of the Plan, effective as of January 1, 2018; and to make conforming changes in Section 14.6 of the Plan, effective as of January 1, 2018.

NOW, THEREFORE, the Plan is hereby amended, as follows:

1. Effective January 1, 2018, the first sentence of the third paragraph of the Preamble to the Plan is hereby amended to delete the words “or rehired” from clause (a) thereof.
2. Effective January 1, 2018, for limitation years 2018 through 2025, Section 1.6 of the Plan is hereby amended to add the following paragraph at the end thereof:

“For the avoidance of doubt, solely for purposes of the Compensation limitation on Annual Additions in Section 4.4(a)(ii) and effective for limitation years 2018 through 2025, ‘Compensation’ shall include all qualified moving expense reimbursements, as defined in Code Section 132(g)(1).”

3. Effective January 1, 2018, Section 10.9 of the Plan is hereby amended to add the phrase “and that exceeds \$1,000” after the reference to “Section 10.12”.
4. Effective January 1, 2018, Section 10.12 of the Plan is hereby deleted and replaced by the following:

“10.12 Mandatory Cash Out of Small Amounts. Subject to Section 10.9, but notwithstanding Sections 10.2, 10.3 and any other provision to the contrary, if a Participant is entitled to a distribution pursuant to Section 10.1 and the value of a Participant’s vested Account is \$5,000 or less (excluding any Rollover Contribution

Account), such Account shall automatically be distributed in one lump sum payment to the Participant (or Beneficiary, in the case of the Participant's death). Any such distribution of \$1,000 or less shall be automatically distributed in one lump sum payment and shall not, unless the Participant or Beneficiary elects otherwise in writing, be transferred to an individual retirement account pursuant to Section 10.9. Any distribution made pursuant to this Section 10.12 shall be made as soon as practicable after the Participant (or Beneficiary of a deceased Participant) becomes entitled to the distribution pursuant to Section 10.1 in accordance with such uniform and nondiscriminatory procedures as adopted by the Plan Administrator."

5. Effective January 1, 2018, the last sentence of Section 14.6 of the Plan is hereby amended to delete the words "compensation within the meaning of Code Section 415(c)(3)" and to replace them with the words "Compensation (as modified by the final paragraph of Section 1.6)".

IN WITNESS WHEREOF, the Employer has caused this First Amendment to be executed by its duly authorized representative as of this 20th day of June, 2018.

THE ROMAN CATHOLIC ARCHBISHOP OF
BOSTON, A CORPORATION SOLE

By: 
Sean O'Malley

Title: Archbishop of Boston