

Supplemental Agreement

Covering

**INCOME MAINTENANCE
BENEFIT PLAN
AND
VOLUNTARY TERMINATION
OF EMPLOYMENT PLAN**

Exhibit D

to

AGREEMENT

Between

GENERAL MOTORS OF CANADA COMPANY

AND

UNIFOR AND

UNIFOR LOCAL No. 199

UNIFOR LOCAL No. 222

UNIFOR LOCAL No. 636

**Dated: September 20, 2016
(Effective date: September 26, 2016)**

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2016
SUPPLEMENTAL AGREEMENT
EXHIBIT D
SUPPLEMENTAL
AGREEMENT

Covering

Income Maintenance Benefit Plan

(Exhibit D-1)

and

Voluntary Termination of Employment Plan

(Exhibit D-2)

INCOME MAINTENANCE BENEFIT PLAN

EXHIBIT D

2016 SUPPLEMENTAL AGREEMENT

On this 20th day of September, 2016, General Motors of Canada Company, hereinafter referred to as the Company, and Unifor Local No. 222; Unifor Local No. 199; and Unifor Local No. 636, and Unifor said Local Unions and National Union Unifor hereinafter referred to jointly as Union, on behalf of the employees covered by the Collective Bargaining Agreement of which this Supplemental Agreement becomes a part, agree as follows:

Section 1. Establishment of the Plans

(a) This Agreement covering the Income Maintenance Benefit Plan (Exhibit D-1), and the Voluntary Termination of Employment Plan (Exhibit D-2), shall become effective on the first Monday immediately following the effective date of the Collective Bargaining Agreement of which this Agreement is a part.

(b) The Income Maintenance Benefit Plan and the Voluntary Termination of Employment Plan, which are attached as Exhibits D-1 and D-2 to this Supplemental Agreement (Exhibit D) between the parties dated September 20, 2016, will be established as set forth in Exhibits D-1 and D-2 attached hereto, effective as of September 26, 2016 except as otherwise specified in this Agreement and the Plans and maintained by the Company for the duration of the Collective Bargaining Agreement of which this Agreement is a part, subject to the terms and conditions of such Plans attached to this Agreement as Exhibits D-1 and D-2.

The definitions of Section 19 of Exhibit D-1 are applicable to this Agreement as if fully set forth herein.

Section 2. Termination of the Plans Prior to Expiration Date

In the event the Income Maintenance Benefit Plan shall not become effective by reason of Section 5 of this Agreement or if the rulings described in Section 5 shall be revoked or modified in such manner so as to no longer be satisfactory to the Company, notice of such event shall be provided to the Union within five (5) working days, and all obligations of the Company under this Agreement and the Income Maintenance Benefit Plan and the Voluntary Termination of Employment Plan shall cease and the Plans shall thereupon terminate and be of no further effect.

Thereafter the parties shall negotiate for a period of sixty (60) days, or a mutually satisfactory longer period, from the date of notice to the Union of receipt of such unfavourable rulings, with respect to adopting a program adhering as closely as possible to the language and intent of the provisions outlined in Exhibit D-1 for which favourable rulings may be obtained.

Section 3. Obligations During Term of this Agreement

During the term of this Agreement, neither the Company nor the Union shall request any change in, deletion from, or addition to the Income Maintenance Benefit Plan or the Voluntary Termination of Employment Plan or this Agreement; or be required to bargain with respect to any provision or interpretation of such Plans or this Agreement; and during such period no change in, deletion from or addition to any provision, or interpretation, of such Plans or this Agreement, nor any dispute or difference arising in any negotiations pursuant to Section 2 of this Agreement, shall be an object of, or a reason or cause for, any action or failure to act, including, without limitation, any strike, slowdown, work stoppage, lockout, picketing or other exercise of economic force, or threat thereof, by the Union or the Company.

Section 4. Term of Agreement: Notice to Modify or Terminate

This Agreement shall remain in full force and effect without change for the duration of the Agreement, thereafter this Agreement may be terminated, modified, changed, or continued, subject to and in accordance with the terminal provisions of the Collective Bargaining Agreement of which this Agreement is a part.

Anything herein which might be construed to the contrary notwithstanding, however, it is understood that termination of this Agreement under this Section shall not have the effect of automatically terminating the Income Maintenance Benefit Plan or the Voluntary Termination of Employment Plan which shall continue only for eligible Employees laid off during the term of the current Collective Bargaining Agreement.

Any notice under this Section shall be in writing and shall be sufficient to the Union if it is sent by mail addressed to the National President, Unifor, 205 Placer Court, North York, Ontario, or to such other address as the Union shall furnish to the Company in writing; and to the Company if it is sent to the President of General Motors of Canada Company, Oshawa, Ontario, or to such other address as the Company shall furnish to the Union, in writing.

Section 5. Governmental Rulings

(a) This Agreement and the Income Maintenance Benefit Plan and the Voluntary Termination of Employment Plan incorporated in Exhibits D-1 and D-2 hereof shall not be effective prior to receipt by the Company of rulings, satisfactory to the Company, from Canadian governmental authorities:

(1) permitting Supplementation as defined in the Income Maintenance Benefit Plan, and

(2) from the Minister of National Revenue holding that the Income Maintenance Benefit Plan is acceptable to the Minister of National Revenue as a “registered supplemental unemployment benefit plan” under the provisions of Section 145 of the Canadian Income Tax Act, Chapter 63, SC 1970-71-

72, as amended, now in effect or as hereafter may be amended during the term of the current Supplemental Agreement.

(b) The Company shall apply promptly for the rulings described in subsection (a) of this Section.

(c) Notwithstanding any other provisions of this Agreement or the Income Maintenance Benefit Plan or the Voluntary Termination of Employment Plan, the Company, with the consent of the National President, Unifor, may, during the term of this Agreement, make revisions in such Plans not inconsistent with the purposes, structure, and basic provisions thereof which shall be necessary to obtain or maintain any of the rulings referred to in subsection (a) of this Section 5 or in Section 18 of the Income Maintenance Benefit Plan. Any such revisions shall adhere as closely as possible to the language and intent of the provisions outlined in such Plans.

(d) In the event that rulings acceptable to the Company are not obtained, or having been obtained shall be revoked or modified so as to be no longer satisfactory to the Company, and it is determined by the Company that the Income Maintenance Benefit Plan cannot become effective without such rulings, the Company, within five (5) working days after receipt of notice of disapproval, will give written notice thereof to the Union and this Agreement, the Income Maintenance Benefit Plan and the Voluntary Termination of Employment Plan shall thereupon have no force or effect, in which event Section 2 of this Agreement shall apply.

Section 6. General Provisions

(a) Board of Administration

(1) Establishment

There shall be established a Board of Administration (hereinafter referred to as the Board) consisting of six (6) members, three (3) of whom shall be appointed by the Company (hereinafter referred to as the Company members), and three (3) of whom shall be appointed by the Union (hereinafter referred to as the Union members). Either the Company or the Union at any time may remove a member appointed by it and may appoint a member to fill any vacancy among the members appointed by it. Both the Company and

the Union shall notify each other in writing of the members respectively appointed by them before any such appointments shall be effective.

The Company and the Union members of the Board shall appoint an impartial third person to act as an Impartial Chairperson who shall serve until such time as the Impartial Chairperson may be requested to resign by three (3) members of the Board. In the event that the Company and Union members of the Board are unable to agree upon an Impartial Chairperson, the Arbitrator under the Collective Bargaining Agreement shall make the selection; provided, however, that the Company and Union members may by agreement request such Arbitrator to serve as the Impartial Chairperson of the Board.

The Impartial Chairperson shall be considered a member of the Board and shall vote only on matters within the Board's authority to determine where the other members of the Board shall have been unable to dispose of the matter by majority vote, except that the Impartial Chairperson shall have no vote concerning determinations made in connection with Section 14 of the Income Maintenance Benefit Plan.

(2) Powers and Authority of the Board

(i) It shall be the function of the Board to exercise ultimate responsibility for determining whether an Employee is eligible for IMP Benefits under the terms of the Income Maintenance Benefit Plan or a Payment under the terms of the Voluntary Termination of Employment Plan, and, if so, the amount of the IMP Benefit or Voluntary Termination of Employment Payment. The Board shall be presumed conclusively to have approved any initial determination by the Company unless the determination is appealed as prescribed in this Section 6.

(ii) The Board shall be empowered and authorized and shall have jurisdiction to:

(aa) hear and determine appeals by Employees pursuant to this Section 6;

(bb) obtain such information as the Board shall deem necessary in order to determine such appeals;

(cc) prescribe the form and content of appeals to the Board and such detailed procedures as may be necessary with respect to the filing of such appeals;

(dd) direct the Company to pay IMP Benefits or Voluntary Termination of Employment Payments pursuant to determinations made by the Board;

(ee) prepare and distribute, on behalf of the Board, information explaining the Plans;

(ff) make any determination with respect to reducing the amount of IMP Benefits or Voluntary Termination of Employment Payments in connection with the status of the Income Security Fund Maximum Company Liability as provided for under Section 14(c)(2) of the Income Maintenance Benefit Plan. The Impartial Chairperson of the Board shall have no authority to participate in any such discussions or to vote to reduce any IMP Benefits or Voluntary Termination of Employment Payments; and

(gg) perform such other duties as are expressly conferred upon it by this Agreement.

(iii) In ruling upon appeals, the Board shall have no authority to waive, vary, qualify, or alter in any manner the eligibility requirements set forth in the Income Maintenance Benefit Plan or the Voluntary Termination of Employment Plan, the procedure for applying for IMP Benefits or Voluntary Termination of Employment Payments as provided herein, or any other provisions of the Plans; and shall have no jurisdiction other than to determine, on the basis of the facts presented and in accordance with the provisions of the Plans:

(aa) whether the appeal to the Board was made within the time and in the manner specified in this Section 6,

(bb) whether the Employee is an eligible Employee with respect to the Plans, and, if so,

(cc) the amount of any IMP Benefit or Voluntary Termination of Employment Payment payable.

(iv) The Board shall have no jurisdiction to act upon any appeal not made within the time limit and in the manner specified in this Section 6.

(v) The Board shall have no jurisdiction to determine questions arising under the Collective Bargaining Agreement, even though relevant to the issues before the Board. All such questions shall be determined through the regular procedures provided therefor by the Collective Bargaining Agreement, and all determinations made pursuant to such Agreement shall be accepted by the Board.

(vi) Nothing in this Section or in the Plans shall be deemed to give the Board the power to prescribe in any manner internal procedures or operations of either the Company or the Union.

(vii) The Board shall make recommendations to the Company with respect to the Company's establishment of rules, regulations and procedures for carrying out the Company's duties under the Plans as provided for under Section 11(a) of the Income Maintenance Benefit Plan, and the Company shall give consideration to such Board recommendations.

(viii) The Board may provide for a Local Committee at a Facility of the Company. The Local Committee shall be composed of two (2) members designated by the Company members of the Board and two (2) members designated by the Union members of the Board. Appointments to the Local Committee shall become effective when the members' names are exchanged in writing between the Union and the Company. Either the Company or the Union members of the Board may remove a Local Committee member appointed by them and fill any vacancy among the Local Committee members appointed by them.

Any individual appointed by the Union as a member of a Local Committee shall be an Employee having Seniority at the Facility where, and at the time when, the Employee is to serve as a member of the Local Committee.

In addition to their regularly appointed Local Committee members, the Union members of the Board may name one (1) additional Employee, who qualifies under the above, as an alternate Local Committee member to serve during temporary specified periods when the Local Committee member is absent from the Facility during scheduled working hours and unable to serve on the Committee.

The Company members of the Board may also name one (1) alternate Local Committee member to serve during temporary specified periods. The alternate Local Committee member may serve on the Local Committee when the party desiring such alternate Local Committee member to serve gives notice, locally, to the other party of such temporary service and the period thereof.

(3) Quorum; Voting

To constitute a quorum for the transaction of business, there shall be required to be present at any meeting of the Board at least two (2) Union members and two (2) Company members. At all meetings of the Board the Company members shall have a total of three (3) votes and the Union members shall have a total of three (3) votes; the vote of any absent member being divided equally between the members present appointed by the same party. Except on matters with respect to which the Income Maintenance Benefit Plan or the Voluntary Termination of Employment Plan specifies otherwise, decisions of the Board shall be by a majority of the votes cast, with the Impartial Chairperson empowered to cast the deciding vote in cases where there shall have been a tie vote.

(4) Compensation and Expenses

The compensation of the Impartial Chairperson, which shall be in such amount and on such basis as may be determined by the other members of the Board, shall be shared equally by the Company and the Union. The Company members and the Union members of the Board or any Local Committee shall serve without compensation. Reasonable and necessary expenses of the Board for forms and stationery required in connection with the handling of appeals shall be borne by the Company.

(5) Liability of Members of the Board

The Board and any member thereof shall be entitled to rely upon the correctness of any information furnished by the Union or the Company. Neither the Board nor any of its members, nor the Union, nor any officer of or any other representative of the Union, nor the Company, nor any officer of or any other representative of the Company, shall be liable because of any act or failure to act on the part of the Board, or any of its members, to any person whatsoever, except that nothing herein

shall be deemed to relieve any such individual from liability for the individual's own fraud or bad faith.

(6) Anything herein which might be construed to the contrary notwithstanding, however, it is understood that the members of the Board of Administration and the members and alternate of the Local Committees provided for under this Section 6(a) of this Agreement shall be the same persons as those appointed to similar positions under Article V, Sections 2(a) and 2(b)(7) of the CSUB Plan.

(b) Appeal Procedures for Benefits

(1) Applicability of Appeal Procedure

The appeal procedure set forth in this Section may be employed only for the purposes specified in this Section.

(2) Procedure for Appeals

(i) An Employee may appeal from the Company's written determination with respect to the payment or denial of an IMP Benefit or Voluntary Termination of Employment Payment by filing a written appeal with the Board on a form provided for that purpose.

(ii) Such appeal shall be filed in writing within thirty (30) days following the date of mailing of the determination appealed. With respect to an appeal that is mailed, the date of filing shall be the postmarked date of the appeal. No appeal filed after such thirty (30) day period will be valid.

(iii) Such appeals shall specify the respects in which the Plan(s) is claimed to have been violated, and shall set forth the facts relied upon as justifying a reversal or modification of the determination appealed from.

(iv) The handling and disposition of each appeal to the Board shall be in accordance with regulations and procedures established by the Board. Such regulations and procedures shall provide that in situations where a number of Employees either have applied for and were denied an IMP Benefit or Voluntary Termination of Employment Payment or were paid such Benefit or Payment and believe that they were entitled to such payment in a greater amount, under

substantially identical conditions, an appeal may be filed with respect to one of such Employees and the decision of the Board thereof shall apply to all such Employees.

(v) The Employee or the Union members of the Board may withdraw an appeal to the Board at any time before it is decided by the Board.

(vi) There shall be no appeal from the Board's decision. It shall be final and binding upon the Union, its members, the Employee, and the Company. The Union shall discourage any attempt of its members to appeal, and shall not encourage or cooperate with any of its members in any appeal, to any court or administrative agency from a decision of the Board, nor shall the Union or its members by any other means attempt to bring about the settlement of any claim or issue on which the Board is empowered to rule hereunder.

(vii) The Employee shall be advised, in writing, by the Board of the disposition of any appeal.

(c) Notice Copies to Union

Copies of the Company notices issued to employees concerning ineligibility for an IMP Benefit or Voluntary Termination of Employment Payment will be furnished to the Union.

(d) Income Security Fund Maximum Company Liability

The Company's total financial liability for the Income Maintenance Benefit Plan (Exhibit D-1) and the Voluntary Termination of Employment Plan (Exhibit D-2), shall be limited by the amount of the Income Security Fund Maximum Company Liability pursuant to Section 19, (19) of Exhibit D-1.

Section 7. Miscellaneous

Notwithstanding the provisions of the Income Maintenance Benefit Plan, the provisions of Section 11, Powers and Authority of Company, Section 13, Application and Determination of Eligibility, Section 15, Nonalienation of Benefits and Section 16, Miscellaneous, shall to the extent practicable, be equally applicable under the Voluntary Termination of Employment Plan.

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

Unifor

**General Motors of
Canada Company**

J. DIAS
P. KENNEDY
B. ORR
S. WARK
W. MACDONALD
B. MURNIGHAN
C. VERMEY

J. PIECHOCKI
C. THOMSON
M. ARMITAGE
A.E. COOPERMAN
D.J. COURTNEY
M. GLAZIER
I. O'HARA
L. CAO
K. NEWBOLD
M. WEIGEL
C. RADTKE

Unifor

**General Motors of
of Canada Company**

Local No. 222, Unifor

G. MOFFATT
C. JAMES
B. DICKSON
K. CAMPBELL
D. GREENWOOD
M. SHEAHAN
P. WHEELER

T. COSTA
J. KUYT

Local No. 199, Unifor

T. McKINNON
B. CHEMNITZ
G. BRADY
L. BURKLEY
P. DORTONO
J. RAKICH
D. WARK

G. VAN HEUVEN
D. ULCH

Local No. 636, Unifor

R. FIGUEIREDO-HERMAN J. WILSON
L. GORDON

EXHIBIT D-1

INCOME MAINTENANCE BENEFIT PLAN

EXHIBIT D-1

INCOME MAINTENANCE BENEFIT PLAN

Section 1. General

The Income Maintenance Benefit Plan is designed to promote employment stability and avoid layoffs. The Plan provides a weekly income payment and insurance coverage, subject to the terms, conditions and limitations contained herein (including the definitions contained in Section 19 hereof), for eligible Employees who become laid off from the Company on or after the Effective Date and during the term of the current Collective Bargaining Agreement.

Section 2. Eligibility for an IMP Benefit

An Employee at Work on or after the Effective Date and laid off during the term of the current Collective Bargaining Agreement shall be eligible for an IMP Benefit for any Week beginning on or after September 26, 2016, if with respect to such Week the Employee meets all of the following conditions:

- (a) Was, for the entire Week, on a qualifying layoff as described in Section 3 and such Week occurs within the IMP Benefit Period immediately following the last Week for which the CSUBenefit was paid that exhausted the Employee's entitlement for CSUBenefits for the qualifying period of layoff.
- (b) Had at least five (5) Years of Seniority, six (6) years for employees hired on or after October 1, 2012, under the terms of the Collective Bargaining Agreement, on the last day the Employee Worked prior to the effective date of such layoff and such Years of Seniority had not been broken on or prior to the last day of the Week.
- (c) Has no credit units under the CSUB Plan or any other "SUB" Plan of the Company and after the qualifying layoff for IMP Benefits has had no credit units cancelled under Article III, Section 3(a)(4) of the CSUB Plan for willfully misrepresenting any material fact in connection with an application for benefits under the CSUB Plan.
- (d) Has not received on or after the Effective Date a separation payment under the Canadian Separation Payment Plan (or any other "Separation Payment" Plan of the

Company), unless the Employee returns to Work and thereafter Works five (5) years, six (6) years for employees hired on or after October 1, 2012, and thereby becomes eligible for any future IMP Benefits that may be available.

(e) Is either

(1) working with a subsequent employer;

(2) meets the requirement of able and available for work, utilized by the Human Resources and Social Development Canada, for purposes of the receipt of an Employment Insurance Benefit and meets the eligibility requirements other than minimum number of qualifying weeks for such Employment Insurance Benefit for such Week even though the Employee may have exhausted such Benefits;

(3) is participating in a jointly approved vocational training program; or

(4) (i) becomes wholly and continuously disabled after such otherwise qualifying layoff began, and

(ii) remains wholly and continuously disabled for a period of more than one (1) Week (the period of eligibility shall not include the first Week of such disability), and

(iii) is under a doctor's care;

provided, however, that such eligibility while disabled shall cease when the Employee becomes eligible for a disability retirement benefit under the Retirement Plan. If the Employee has exhausted Employment Insurance Benefits, any reporting requirements associated with Employment Insurance Benefit eligibility will not apply under this paragraph.

(f) Except when eligible while disabled under subsection (e)(4) of this Section, maintains an active registration for such Week with Human Resources and Social Development Canada for purposes of locating employment opportunities.

(g) Reports on a timely basis, as required, to the Company:

(1) income from other sources,

(2) statutory Benefits,

(3) evidence of active registration with Human Resources and Social Development Canada,

(4) changes in employment status.

(h) Provides the Company or governmental agencies, as required, with any waivers, releases and reasonable evidence that may be required by such agencies or the Company for purposes of verifying the Employee's eligibility for and amount of IMP Benefits.

(i) Has made an application for IMP Benefits in accordance with procedures established by the Company.

Section 3. Conditions with Respect to Layoff

(a) A layoff for purposes of this Plan includes any Seniority layoff except an inverse Seniority layoff resulting from a reduction in force, including a layoff resulting from the discontinuance of a Facility or an operation, and any layoff occurring or continuing because the Employee was unable to do the work offered by the Company, although able to perform other work in the Facility to which the Employee would have been entitled if the Employee had had sufficient Seniority.

(b) An Employee's layoff for any Week shall be deemed qualifying for purposes of this Plan only if:

(1) such layoff was for the entire Week;

(2) such layoff was from the Bargaining Unit;

(3) such layoff was not for disciplinary reasons, and was not a consequence of:

(i) any strike, slowdown, work stoppage, picketing (whether or not by Employees), or concerted action, at a Company Facility or Facilities, or any dispute of any kind involving Employees, whether at a Company Facility or Facilities or elsewhere,

(ii) any fault attributable to the Employee,

(iii) any war or hostile act of a foreign power (but not government regulation or controls connected therewith),

(iv) sabotage (including but not limited to arson) or insurrection,

(v) any act of God, or

(vi) the sale of a Company Facility to another employer and the Employee did not receive an offer of employment from the new employer;

(4) the Employee is not eligible to retire under any Company pension or retirement program except under the General Motors Canadian Hourly-Rate Employees Pension Plan, Article I, Section 2(a)(4);

(5) at a time when the Employee was on an otherwise qualifying layoff for purposes of this Plan or after having been advised that the Employee would be placed on such a layoff in the future, the Employee did not refuse or fail to appear for an employment interview or related pre-employment physical examination (unless for Good Cause) or refuse any offer of employment (including employment with the Company outside the Bargaining Unit) which the Employee was then capable of performing at another Company Facility, or at the Company Facility where the Employee last Worked, the acceptance of which could have avoided, delayed or reduced the period of the layoff that otherwise would have qualified the Employee for IMP Benefits, except that until two (2) years immediately following the Employee's last day Worked, or if less, the last day of eligibility for a regular CSUBenefit, the Employee may refuse an offer which the Employee has a right to refuse under the Local Seniority Agreement(s) of the Bargaining Unit(s) in which such Employee has Seniority, and still remains eligible for a regular benefit under the CSUB Plan.

If the employment or employment interview which was refused is at a different Company Facility which is more than eighty (80) kilometers from the Employee's address of record for purposes of the Plan and from the Company Facility where the Employee last worked or is currently working for the Company, the Employee shall not be ineligible hereunder unless with respect to an employment offer the Company shall have offered to pay a Relocation Allowance, or with respect to

an employment interview, the Company offers to pay reasonable expenses actually incurred to attend the interview; provided, however, that an otherwise eligible Employee may refuse either a Company offer of employment in a Province other than the Province in which the Company Facility where the Employee last worked or is currently working for the Company is located, or a temporary part-time position with the Company and with respect to either such refusal will remain eligible for IMP Benefits; and

(6) the Employee retains Years of Seniority under the Collective Bargaining Agreement.

Section 4. Description of IMP Benefits

An Employee eligible for IMP Benefits, in accordance with Section 2 of this Plan, is entitled to an IMP Income Benefit and to IMP Insurance Coverage as provided in this Section, and reduced as provided in this Section and in Section 5, until the Employee's eligibility for such Benefits is terminated, or until the Income Security Fund Maximum Company Liability, as defined in Section 19, (19), has been exhausted.

(a) IMP Income Benefit

(1) At the time of layoff an income level will be calculated for each Employee who thereafter may be eligible for an IMP Income Benefit. For eligible Employees, the income level will equal 60% of Weekly Before-Tax Base Earnings, as of the Employee's last day Worked prior to the qualifying layoff.

(2) The gross amount of the IMP Income Benefit payable to an eligible Employee will equal the income level reduced by offsets provided under Section 5 of the Plan.

(b) IMP Insurance Coverage

An Employee who is eligible to receive IMP Benefits will receive IMP Insurance Coverage, as determined in accordance with this paragraph, until the end of the month following the month in which Seniority is broken in accordance with the provisions of Exhibit D-2, Section 5, and for any other employee, until termination of IMP Benefits. The IMP Insurance Coverage consists of Health Care and Life, Extra Accident, and Survivor Income Benefit Insurance.

Section 5. IMP Income Benefit Offsets

(a) The IMP Income Benefit described in Section 4(a) is reduced by gross income or payments that an Employee receives or is eligible to receive from the following sources:

(1) Statutory Benefits,

(2) Income from other Sources in excess of the greater of the amount disregarded as earnings by Employment Insurance or 20% of such Income received or receivable (except disability, termination and supplemental unemployment benefit pay will be offset at 100%); provided, however, that with respect to a Week for which an Employee has received an Employment Insurance “waiting period” credit, the reduction for Income from other Sources shall be such amount in excess of the greater of an amount equal to 25% of the Employee's Employment Insurance benefit rate or 20% of such Income received or receivable by the Employee for such Week,

(3) The amount of any pay in lieu of notice of termination of employment, mass termination or plant closing or similar payment required under Federal or Provincial law.

(b) In addition, an Employee's outstanding debts to the Company or trustees of any Company benefit plan or program, and an Employee's unrepaid overpayments under the CSUB Plan shall be offset against IMP Income Benefits. The amount of IMP Income Benefits that are offset by CSUB overpayments or outstanding debts to the Company or trustees of any Company plan or program, shall be paid to the Company or trustee of the CSUB Plan Fund or other Company plan or program, as applicable.

Section 6. Relationship Between Governmental Required Separation or Severance Pay and Plan Benefits

The IMP Benefits described in Section 4 shall be applied to reduce the amount of any separation, severance payment or similar payment required by Federal or Provincial law by reason of any plant closing.

Section 7. Duration of IMP Benefits

(a) The period for which IMP Benefits are payable to an eligible Employee under this Plan (hereinafter referred to as the IMP Benefit Period) shall be a period of consecutive Weeks equal in number to the number of IMP units credited to the Employee under the provisions of Section 7(b) below, beginning the week immediately following the last Week for which the Employee received a CSUBenefit under the CSUB Plan and with respect to which the Employee's Credit Unit balance under the CSUB Plan was exhausted.

(b) Upon the Employee's exhaustion of CSUB Plan Credit Units, the Employee will be credited with IMP Units under this Plan in accordance with the following table:

EMPLOYEE'S YEARS OF SENIORITY ON LAST DAY WORKED PRIOR TO QUALIFYING LAYOFF FOR IMP BENEFITS	NUMBER OF IMP UNITS CREDITED
5 but less than 6*	26
6 but less than 7	32
7 but less than 8	38
8 but less than 9	45
9 or more	52

** Hired prior to October 1, 2012*

(c) IMP Units will be cancelled for each and all IMP Income Benefits paid to the Employee under this Plan in the same manner as, and at a rate equal to the credit unit cancellation rate that would have applied to the Employee in accordance with the Employee's Years of Seniority for, credit units under the CSUB Plan for the payment of a CSUBenefit paid for the first Week for which the Employee is eligible for an IMP Benefit under this Plan.

(d) Any IMP Units remaining to the Employee's credit at the end of the Employee's IMP Benefit Period and after the expiration of the IMP Benefit application time limit for the final Week of the Employee's IMP Benefit Period, will be permanently forfeited.

Section 8. Termination of IMP Benefits

An Employee's eligibility for IMP Benefits will permanently terminate (even though the Employee may not have applied for or yet become eligible to receive IMP Benefits for any period) upon the earliest of:

- (a)** Death,
- (b)** Retirement,
- (c)** Acceptance of a Voluntary Termination of Employment Payment as provided under the Voluntary Termination of Employment Plan,
- (d)** Acceptance of a separation payment under the Canadian Separation Payment Plan (or any other "Separation Payment" Plan of the Company),
- (e)** Refusal of or failure to appear for an employment interview or related pre-employment physical examination, (unless for Good Cause), or refusal to accept any offer of employment which the Employee is capable of performing (including employment with the Company outside the Bargaining Unit) at any Company Facility (except that refusal of an offer which the Employee has a right to refuse under the Local Seniority Agreement(s) of the Bargaining Unit(s) in which the Employee had Seniority within two years from the last day at Work, or if less, the last day of eligibility for a regular CSUB Plan benefit, will not terminate eligibility hereunder); provided that if the employment or interview is at a different Company Facility which is more than 80 kilometers from the Employee's address of record for purposes of the Plan and the Company Facility where the Employee last worked for the Company, the Company offers to pay a Relocation Allowance, or with respect to an employment interview, the Company offers to pay reasonable expenses actually incurred to attend the interview. Refusal of either a Company offer of employment in a Province other than the Province where the Company Facility at which the Employee last worked or is currently working for the Company is located, or a temporary part-time position with the Company, shall not terminate an otherwise eligible Employee's eligibility under the Plan,
- (f)** Failure of an Employee to Report on a Timely Basis, the following information to the extent the information would offset IMP Benefits:

- (1) Income from Other Sources;
 - (2) Statutory Benefits;
 - (3) Changes in employment status,
- (g) Refusal of an Employee, otherwise eligible for IMP Benefits, to apply for a Statutory Benefit that would or could offset IMP Benefits following a request by the Company to apply for such benefit,
- (h) Loss of Years of Seniority for any reason,
- (i) Failure of an Employee to file an application for Company employment in accordance with the Employment Application Procedure and any pertinent letter(s) attached to the Collective Bargaining Agreement in accordance with the application procedure established pursuant to the provisions of the letter(s); provided, however, that failure to apply with respect to employment in a Province other than the one in which the Company Facility at which the Employee last worked is located, will not cause termination of the Employee's IMP Benefit entitlement under the Plan.

Section 9. IMP Benefit Overpayments

- (a) If the Company or the Board determines that any benefit paid under the Plan should not have been paid or should have been paid in a lesser amount, written notice thereof shall be mailed to the Employee receiving such benefit and the Employee shall return the amount of the overpayment to the Company; provided however, that no such repayment shall be required if the cumulative overpayment is \$3.00 or less, or if notice has not been given within one hundred twenty (120) days from the date the overpayment was established and the overpayment was caused solely by Company error.
- (b) If the Employee shall fail, within thirty (30) calendar days following receipt or attempted delivery of notice of such overpayment, to return the overpayment to the Company, the Employee's future IMP Benefits will be reduced by such IMP Benefit overpayment; provided, however, that the Company shall include in such overpayment notice a statement that eligibility for IMP Benefits will be so reduced. The Company

shall have the right to make or arrange to have made deductions for such overpayments from any present or future amounts which are or become payable by the Company to such Employee.

Section 10. Withholding Tax

The Company shall deduct from the amount of any payment under the Plan any amount required to be withheld by the Company by reason of any law or regulation, for payment of taxes or otherwise, to any federal, provincial or municipal government. In determining the amount of any applicable tax entailing personal exemptions, the Company shall be entitled to rely on the official form filed by the Employee with the Company for purposes of income tax withholding.

Section 11. Powers and Authority of the Company

(a) Company Powers

The Company shall have such powers and authority as are necessary and appropriate in order to carry out its duties under the Plan, including, without limitation, the power to:

- (1)** obtain such information as it shall deem necessary to carry out its duties under the Plan;
- (2)** investigate the correctness and validity of information furnished with respect to an application for an IMP Benefit;
- (3)** make initial determinations with respect to IMP Benefits;
- (4)** establish reasonable rules, regulations and procedures concerning:
 - (i)** the manner in which and the times and places at which an application shall be filed for IMP Benefits,
 - (ii)** the form, content and substantiation of the application for IMP Benefits,

(iii) the allocation of Statutory Benefits and Income from Other Sources that are not directly attributable to specific Weeks for purposes of determining IMP Benefits;

(5) determine the amount of Company funds that have been expended under the Plan to ensure that the Income Security Fund Maximum Company Liability, as defined in Section 19, (19), will not be exhausted;

(6) establish appropriate procedures for giving notices required to be given under the Plan;

(7) establish and maintain necessary records;

(8) furnish the Union an annual report for each calendar year as to Company expenditures counted against the Income Security Fund Maximum Company Liability; and

(9) prepare and distribute information explaining the Plan.

(b) Company Authority

Nothing contained in the Plan shall be deemed to qualify, limit or alter in any manner the Company's sole and complete authority and discretion to establish, regulate, determine or modify at any time levels of employment, hours of work, the extent of hiring and layoff, production schedules, manufacturing methods, the products and parts thereof to be manufactured, where and when work shall be done, marketing of its products, or any other matter related to the conduct of its business or the manner in which its business is to be managed or carried on, in the same manner and to the same extent as if the Plan were not in existence; nor shall it be deemed to confer upon the Union any voice in such matters.

(c) Applicable Law

The Plan and all rights and duties thereunder shall be governed, construed and administered in accordance with the laws of the Province of Ontario, except that the eligibility of an Employee for, and the amount and duration of Employment Insurance Benefits shall be determined in accordance with the Employment Insurance Act of Canada.

Section 12. Non-Applicability of Collective Bargaining Agreement Grievance Procedure

No matter respecting the Plan shall be subject to the grievance procedure established in the Collective Bargaining Agreement between the Company and the Union.

Section 13. Application and Determination of Eligibility

(a) IMP Benefits

(1) Application Procedure

(i) Filing Applications

An application for an IMP Benefit may be filed, either in person or by mail, in accordance with procedures established by the Company. No application for an IMP Benefit shall be accepted unless it is submitted to the Company within 60 calendar days after the end of the Week with respect to which it is made.

(ii) Application Information

Application for IMP Benefits shall be in writing and shall include any information deemed relevant by the Company with respect to the determination of the Employee's eligibility for and amount of IMP Benefits and the determination of offsets to such benefits as provided under Section 5 of the Plan.

(2) Determination of Eligibility

When an application is filed for an IMP Benefit and the Company is furnished with the evidence and information as required, the Company shall have initial responsibility for determining eligibility.

(b) Relocation Allowance

A Relocation Allowance shall be provided under the Plan to help defray the moving costs incurred by eligible Employees and their families relocating as a result of accepting a job offer from the Company. A Relocation Allowance will be payable after the Employee reports and begins work at the Company

Facility to which relocated, provided the following conditions of eligibility are satisfied:

(1) the Company offered a Relocation Allowance and the Company Facility to which the Employee relocates is more than 80 kilometers from the Employee's address of record for purposes of the Plan and from the Company Facility where the Employee last worked or is currently working for the Company; and

(2) as a result of the relocation, the Employee changes permanent residence; and

(3) the Employee applies for a Relocation Allowance within 1 year of the date the Employee was scheduled to begin work at the Facility to which the Employee has relocated; and

(4) the Employee has applied for and received (or is eligible to receive) any statutory relocation, moving or similar payment or allowance under any applicable law, rule or regulation; and

(5) the Employee is not eligible to receive a relocation allowance or similar payment for the same relocation under the Collective Bargaining Agreement or under any other plan or program of the Company;

provided, however, that only one Relocation Allowance will be payable in situations where more than one member of a family living in the same residence, is also an Employee being relocated to the same Company Facility.

(c) Notice of Denial

If the Company determines that an Employee is not entitled to IMP Benefits or to a Relocation Allowance, it shall notify the Employee promptly, in writing, of such determination, including the reasons therefore, and of the Employee's right to appeal.

Section 14. Financial Provisions and Liability

(a) All IMP Benefits shall be payable by the Company.

(1) Any payments made by the Company are subject to, and limited by the Income Security Fund Maximum Company Liability as defined in Section 19, (19).

(2) If the Company at any time shall be required to withhold any amount from IMP Income Benefits by reason of any federal or provincial law or regulation, the Company shall have the right to charge such amount against the Income Security Fund Maximum Company Liability as defined in Section 19, (19).

(b) IMP Benefit Cheques Not Presented

If a payment is made under the Plan and the amount of the payment is not claimed within a period of two (2) years from the date such payment was made, the amount shall revert to the Company and such amount will be credited to the Income Security Fund Maximum Company Liability.

(c) Liability

(1) The Plan applies only to eligible Employees laid off on or after the Effective Date and during the term of the current Collective Bargaining Agreement. The Company's total financial liability for the cost of the Income Maintenance Benefit Plan including payments of IMP Income Benefits (including amounts paid to the trustee of the CSUB Plan and amounts owed to the Company or trustees of other Company plans or programs which were offset against the IMP Income Benefit under Section 5), IMP Insurance Coverages, any taxes or contributions imposed on the Company by reason of paying IMP Benefits, any Relocation Allowance or interview expenses provided in conjunction with the Plan, and any taxes which reduce IMP Benefits and are paid to the appropriate tax authority by the Company, shall be limited to the Income Security Fund Maximum Company Liability pursuant to Section 19, (19).

(2) If it appears the Income Security Fund Maximum Company Liability will be exhausted before all Employees cease eligibility for IMP Benefits, the issue may be discussed by the Company and Union and a determination

made whether to reduce the amount of IMP Benefits to provide for an equitable means for distribution of the Company's remaining obligations.

Section 15. Nonalienation of Benefits

Except as otherwise provided under Section 5 and Section 9 of this Plan, no IMP Benefit shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution, or encumbrance of any kind, and any attempt to accomplish the same shall be void. In the event that the Company shall find that such an attempt has been made with respect to any such IMP Benefit due or to become due to any Employee, the Company in its sole discretion may terminate the interest of such Employee in such IMP Benefit and apply the amount of such IMP Benefit to or for the benefit of any Employee, the Employee's spouse, parents, children or other relatives or dependents as the Company may determine, and any such application shall be a complete discharge of all liability with respect to such IMP Benefit.

Section 16. Miscellaneous

(a) IMP Benefits shall be payable hereunder only to the Employee who is eligible therefor, except that if the Company shall find that such an Employee is deceased and has not received all IMP Benefits payable prior to termination by death or is unable to manage the Employee's affairs for any reason, any such IMP Benefit payable shall be paid to the Employee's duly appointed legal representative, if there be one, and if not, to the spouse, parents, children or other relatives or dependents of such Employee as the Company in its discretion may determine. Any IMP Benefit so paid shall be a complete discharge of any liability with respect to such IMP Benefits. In the case of death, no IMP Benefit shall be payable with respect to any period following the Employee's death.

(b) An Employee's IMP Benefits will not be terminated nor will the Employee be deemed ineligible for IMP Benefits for refusal of, or failure to appear for, an employment interview, or refusal to accept employment where such employment, at the time of such refusal or failure, would have been in a bargaining unit at a location at which a strike, lockout or other labour dispute is or was in progress and the Employee would not have

been disqualified for Employment Insurance Benefits by such action.

Section 17. Amendment and Termination of the Plan

So long as Exhibit D, the current Supplemental Agreement covering the Income Maintenance Benefit Plan, shall remain in effect and subject to Section 14(c), the Plan shall not be amended, modified, suspended, or terminated, except as may be proper or permissible under the terms of the Plan or such Agreement.

Upon the termination of such Exhibit D, the current Supplemental Agreement, the Company shall have the right to continue the Plan in effect and to modify, amend, suspend, or terminate the Plan, except as may be otherwise provided in any subsequent agreement between the Company and the Union, and except that the Plan shall continue for eligible Employees laid off during the current Collective Bargaining Agreement and eligible for IMP Benefits hereunder, subject to Section 14(c).

Section 18. Effect of Revocation of Governmental Rulings

(a) If any ruling which may be obtained by the Company holding that payments under the Plan constitute currently deductible expenses under the Canadian Income Tax Act, Chapter 63, S.C. 1970-71-72, as amended, as now in effect or as hereafter may be amended, or under any other applicable federal or provincial income tax law, shall be revoked or modified in such manner so as to be no longer satisfactory to the Company, all obligations of the Company under the Plan shall cease and the Plan shall thereupon terminate and be of no further effect (without in any way effecting the validity or operation of the Collective Bargaining Agreement).

(b) Supplementation of Employment Insurance Benefits

If Supplementation is no longer permitted by rulings from Canadian governmental authorities, or by amendments of the Employment Insurance Act, the parties shall endeavour to negotiate an agreement establishing a plan for benefits not inconsistent with the purposes of the Plan.

Section 19. Definitions

As used herein:

- (1) **“Act of God”** under the Plan shall have the same meaning as it has for a qualifying layoff under the CSUB Plan;
- (2) **“Bargaining Unit”** means a unit of Employees covered by the Collective Bargaining Agreement;
- (3) **“Base Hourly Rate”** means the straight-time hourly rate, including cost-of-living allowance, but excluding all other premiums and bonuses of any kind, of an Employee on such Employee’s last day at Work in the Bargaining Unit prior to layoff, except that if such Employee was paid at a higher straight-time hourly rate in 1 or more Bargaining Units at any time during the 13 consecutive Weeks ending with the Week which includes such Employee’s last day worked, Base Hourly Rate shall be such higher rate;
- (4) **“Collective Bargaining Agreement”** means the currently effective collective bargaining agreement between the Company and the Union which incorporates this Plan by reference. 2008 Collective Bargaining Agreement means the collective bargaining agreement dated September 20, 2016 between the Company and the Union;
- (5) **“Company”** means General Motors of Canada Company;
- (6) **“CSUB Plan”** means the Canadian Supplemental Unemployment Benefit Plan, Exhibit C-1; the Canadian Separation Payment Plan, Exhibit C-2 or the Canadian Automatic Short Week Benefit Plan, Exhibit C-3, as applicable, to the Collective Bargaining Agreement;
- (7) **“Effective Date”** means September 26, 2016;
- (8) **“Employee”** means a Full-Time, hourly-rate employee in a Bargaining Unit covered by the Plan, including such a person laid-off from Company employment in such a Bargaining Unit and who is eligible for an IMP Benefit except that an “Employee at Work” means a Full-Time, hourly-rate employee in such a Bargaining Unit who receives pay for regular hours scheduled by the Company and Worked within such a Bargaining Unit on or after the Effective Date;

(9) “Employment Application Procedure” means any procedures by which an Employee may file an application for employment with the Company under Paragraphs 67(a), 67(b) and Document No. 14 of the Collective Bargaining Agreement as well as any other hiring agreements negotiated between the Company and the Union as contained in any local Agreement. Such applications are to be filed within twelve (12) months after the last day worked prior to layoff;

(10) “Employment Insurance Benefit” means an unemployment benefit payable by Human Resources and Social Development Canada, including any federal or provincial training allowances;

(11) “Facility” shall be deemed to include any manufacturing or assembly plant, works, parts depot, or other Company activity or location in or out of which an Employee Works;

(12) “Good Cause” for refusing to interview or failing to appear for an interview or related physical examination or failing to file a timely application under the Employment Application Procedure, is deemed to exist if there is a justifiable reason, determined in accordance with a standard of conduct expected of an individual acting as a reasonable person in light of all the circumstances. Justifiable reasons include, but are not limited to, the following:

(i) Acts of God that prevent an individual from getting to an interview or related physical examination;

(ii) Personal physical incapacity;

(iii) Death occurring in the Employee's immediate family which could have otherwise been covered as bereavement time under the Collective Bargaining Agreement if the Employee were at Work in the Bargaining Unit; and

(iv) Jury duty;

(13) “Health Care” means health care coverages as specified in Article II of the Health Care Insurance Program. Coverage shall not include Dental Benefits;

(14) “Human Resources and Social Development Canada” means the federal agency responsible for the administration of:

(i) benefits provided under any federal or provincial laws to persons on account of their unemployment;

(ii) programs to identify employment opportunities; or

(iii) training or education programs that may assist an individual in qualifying for better paying employment opportunities;

(15) “Income from Other Sources” means any income by reason of or related to any employment (for example, wages, tips, commission, bonuses, vacation pay, disability pay, supplemental unemployment compensation and termination pay) of the Employee;

(16) “IMP Benefit” means an IMP Income Benefit and IMP Insurance Coverage, provided to an eligible Employee under the provisions of this Income Maintenance Benefit Plan;

(17) “IMP Income Benefit” means the income benefit payable for a Week to an eligible Employee under Section 4(a) of the Plan which is subject to offset in accordance with Section 5;

(18) “IMP Insurance Coverage” means Health Care coverages and Life, Extra Accident, and Survivor Income Benefit Insurance coverage provided to eligible Employees under the Plan as defined in subsection 4(b) of the Plan;

(19) “Income Security Fund Maximum Company Liability”

(a) Shall be established at \$440 million.

(b) The following benefits, payments and costs shall be applied against and limited by such Income Security Fund Maximum Company Liability amount, as provided under:

(i) the Canadian Supplemental Unemployment Benefit Plan (Exhibit C-1),

(ii) the Canadian Separation Payment Plan (Exhibit C-2),

(iii) the Canadian Automatic Short Week Benefit Plan (Exhibit C-3),

(iv) the Income Maintenance Benefit Plan (Exhibit D-1),

(v) the Voluntary Termination of Employment Plan (Exhibit D-2); and

(vi) those amounts payable by the Company provided under Miscellaneous Agreements attached to Exhibits C and D; and

(vii) all costs associated with administering the Plan as referenced under Article VI, Section 6 of Exhibit C-1;

(c) All benefits, payments and costs covered under the 2005 Supplemental Agreements, Exhibit C-1, Article VIII (19)(b) and Exhibit D-1, Section 19 (19)(b) that exceeded the Income Security Fund Maximum Company Liability will be offset from 19(a) herein.

(20) “Life, Extra Accident, and Survivor Income Benefit Insurance” means Life Insurance coverage as specified in Article II of the Group Life and Disability Insurance Program. Coverage shall not include Sickness and Accident or Extended Disability Insurance coverage;

(21) “Plan” means the Income Maintenance Benefit Plan as set forth in this Exhibit D-1;

(22) “Relocation Allowance” means an amount equal to the amount provided under the provisions of Paragraphs (67)(c)(2) of the Collective Bargaining Agreement, less any statutory relocation, moving allowance or similar payment paid or payable under any applicable law, rule or regulation;

(23) “Reports on a Timely Basis” or “Report on a Timely Basis” means that the Employee must fully furnish the information required to establish eligibility for and the amount of any IMP Benefits within 60 calendar days after the end of the Week with respect to which IMP Benefits are sought and with respect to any additional information requested by the Company within 60 days of such Company request, unless the Employee can demonstrate that the information was furnished

at the earliest time when it could be obtained with diligence or that the failure was clearly inadvertent. Failure to report earnings from any subsequent employment or any Employment Insurance benefits will not be considered inadvertent. Upon discovery that the Employee failed to furnish certain information required, clearly through inadvertence, the Employee shall promptly furnish the information;

(24) **“Retirement”** means retirement regardless of age or type, under the Pension Plan established by agreement between the Company and the Union or any other pension plan or retirement program maintained by the Company;

(25) **“Seniority”** means seniority status under terms of the Collective Bargaining Agreement as of the date of a layoff qualifying for IMP Benefits hereunder;

(26) **“Separation Payment Plan”** means the Canadian Separation Payment Plan, Exhibit C-2 to the Collective Bargaining Agreement;

(27) **“Statutory Benefits”** means payments which the Employee receives or which without a means test would be available (upon application if necessary) as a result of federal, provincial, or municipal laws, regulations or statutes, including, without limitation, such income received or receivable as an Employment Insurance Benefit, or benefits under the Canada or Quebec Pension Plan, governmental pensions, and Weekly lost-time benefits under Workers' Compensation; provided, however, that Statutory Benefits shall not include amounts which would be available to the Employee, but which the Employee has not received, and which require a means test in order to be eligible. The foregoing are intended to be examples only and do not limit the types of present or future Statutory Benefits which shall be offset under the Plan;

(28) **“Supplementation”** means recognition of the right of a person to receive both an Employment Insurance Benefit and an IMP Income Benefit under the Plan for the same Week of layoff at approximately the same time and without reduction of the Employment Insurance Benefit because of the payment of the IMP Income Benefit under the Plan;

(29) **“Union”** means Unifor and Unifor Local No. 222; Unifor Local No. 199; Unifor Local No. 636;

(30) “Voluntary Termination of Employment Payment” means a payment of a benefit under the Voluntary Termination of Employment Plan;

(31) “Voluntary Termination of Employment Plan” means the Voluntary Termination of Employment Plan, Exhibit D-2 to the Collective Bargaining Agreement;

(32) “Week” when used in connection with eligibility for and computation of IMP Benefits with respect to an Employee, means a period of layoff equivalent to a Work Week. “Work Week” means 7 consecutive days beginning on Monday at the regular starting time of the shift to which the Employee is assigned, or was last assigned immediately prior to being laid off, or other appropriate 7 day period;

(33) “Weekly Before-Tax Base Earnings” means an amount equal to an Employee's Base Hourly Rate as of the last day Worked prior to layoff, including cost-of-living allowance but excluding all other premiums and bonuses of any kind, multiplied by 40;

(34) “Work” or “at Work” or “Worked” means receiving pay for regular hours scheduled by the Company and worked within the Bargaining Unit;

(35) “Years (or Year) of Seniority” means for all purposes of this Plan and for those purposes only, the longest Seniority an Employee has in any Bargaining Unit except that in determining an Employee's “longest Seniority”, if the Employee has Seniority (or if, while on the Active Employment Roll as defined under the CSUB Plan, the Employee acquires Seniority) in a Bargaining Unit at the time the Employee's Seniority is broken in another Bargaining Unit under the time for time provisions of the Collective Bargaining Agreement or because the Employee refuses recall at such other Bargaining Unit, or if the Employee's Seniority is broken in a Bargaining Unit because the Employee quits to respond to recall to another Bargaining Unit, such lost Seniority shall be included in “Years of Seniority”.

In addition, solely for those Employees described in Article III, 3(c) of the CSUB Plan, the Years of Seniority forfeited because of such quit will be reinstated in the new Bargaining Unit, for all purposes under this Plan, as of the later of the end of the

Week which includes the date the Employee acquires Seniority in the new Bargaining Unit or the end of the Week which includes the effective date of this Agreement.

EXHIBIT D-2
VOLUNTARY TERMINATION OF EMPLOYMENT
PLAN

EXHIBIT D-2

VOLUNTARY TERMINATION OF EMPLOYMENT PLAN

An Employee otherwise eligible for IMP Benefits under the Income Maintenance Benefit Plan may elect to receive a Voluntary Termination of Employment Payment in lieu of future IMP Benefits.

Section 1. Eligibility

An Employee at Work on or after the Effective Date of the current Collective Bargaining Agreement shall be eligible for a Voluntary Termination of Employment Payment if:

- (a) the Employee is otherwise eligible for IMP Benefits under Section 2 of the Income Maintenance Benefit Plan;
- (b) the Employee is not eligible to receive a monthly pension or a monthly retirement benefit other than a deferred pension or a deferred retirement benefit under any other Company plan or program then in effect except under the General Motors Canadian Hourly-Rate Employees Pension Plan, Article I, Section 2(a)(4);
- (c) the Employee has not refused any employment interview or offer of work by the Company pursuant to any of the conditions set forth in Section 3(b)(5) of the Income Maintenance Benefit Plan on or after the last day the Employee Worked for the Company, and prior to the date on which the Employee makes application;
- (d) the Employee has made application for a Voluntary Termination of Employment Payment prior to the last day of the Week with respect to which the Employee's final Week of Income Maintenance Benefit entitlement applies and as of such application date has unbroken Years of Seniority under the Plan;
- (e) the Employee has forfeited all credit units, if any, pursuant to Article III, Section 3(a)(3) of the CSUB Plan.

Section 2. Determination of Amount and Payment

(a) Subject to the Income Security Fund Maximum Company Liability defined in Section 19, (19) of Exhibit D-1, a Voluntary Termination of Employment Payment shall be payable by the Company and only in a lump sum.

(b) The Voluntary Termination of Employment Payment payable to an eligible Employee who shall meet the conditions set forth in Section 1 of this Plan shall be an amount determined in accordance with the Employee's Years of Seniority on the last day worked prior to the Employee's qualifying layoff for IMP Benefits.

For eligible Employees, the gross Payment amount will be in accordance with the following table:

Years of Seniority*	Amount	
	Multi-Plant Site Plant Closure and Permanent Layoff**	Stand-Alone Plant Closure
5 but less than 6***	\$27,500	\$42,500
6 but less than 7	\$29,500	\$44,500
7 but less than 8	\$31,500	\$46,500
8 but less than 9	\$33,500	\$48,500
9 but less than 10	\$35,500	\$50,500
10 but less than 11	\$37,500	\$52,500
11 but less than 12	\$39,500	\$54,500
12 but less than 13	\$41,500	\$56,500
13 but less than 14	\$43,500	\$58,500
14 but less than 15	\$45,500	\$60,500
15 but less than 16	\$47,500	\$62,500
16 but less than 17	\$49,500	\$64,500
17 but less than 18	\$51,500	\$66,500
18 but less than 19	\$53,500	\$68,500
19 but less than 20	\$55,500	\$70,500
20 but less than 21	\$57,500	\$72,500
21 but less than 22	\$59,500	\$74,500
22 but less than 23	\$61,500	\$76,500
23 but less than 24	\$63,500	\$78,500
24 but less than 25	\$65,500	\$80,500
25 and over	\$67,500	\$82,500

* prorated for fractional Years of Seniority calculated to the nearest 1/10th year.

** for the purpose of VTEP, a layoff is deemed to be permanent if the Employee is on layoff from the Company for a continuous period of 24 months.

*** employees hired prior to October 1, 2012

The gross Payment amount will be reduced by the gross amount of IMP Benefits (including an amount equal to the Company cost for the Employee's IMP Insurance Coverage) paid to the Employee under the Income Maintenance Benefit Plan as of the date the Payment application is received by the Company.

(c) The Company shall deduct from the amount of any Voluntary Termination of Employment Payment as computed under this Plan any amount required to be withheld by the Company by reason of any law or regulation, for payment of taxes or otherwise to any federal, provincial, or municipal government.

Section 3. Voluntary Termination of Employment Payment Offsets

Any Voluntary Termination of Employment Payment to an eligible Employee will be reduced by the Employee's outstanding debts to the Company or to trustees of any Company benefit plan or program, including any unpaid overpayments to the Employee under the CSUB Plan plus the amount of any pay in lieu of notice of termination of employment, mass termination or plant closing or similar payment required under federal or provincial law.

Section 4. Relationship Between Governmental Required Separation or Severance Pay and Plan Benefits

The Payments described in Section 2 shall be applied to reduce the amount of any separation, severance payment or similar payment required by federal or provincial law by reason of any plant closing.

Section 5. Effect of Receiving Voluntary Termination of Employment Payment

An Employee who accepts a Voluntary Termination of Employment Payment (i) shall cease to be an Employee and shall have Seniority broken at any and all of the Company's plants and locations as of the date the Employee's application for a Voluntary Termination of Employment Payment is received by the Company and (ii) shall have cancelled any eligibility the Employee would otherwise have had for a Separation Payment under the Canadian Separation Payment Plan.

An Employee who receives a Voluntary Termination of Employment Payment, and who is subsequently reemployed by the Company will not be eligible for any future Voluntary Termination of Employment Payment until the Employee has Worked five (5) years and thereby becomes eligible for any future IMP Benefits that may be available under the Income Maintenance Benefit Plan. No Seniority used to determine the amount of a previous Voluntary Termination of Employment Payment shall be used in determining a subsequent Voluntary Termination of Employment Payment.

Section 6. Overpayments

If the Company or the Board determines after issuance of a Voluntary Termination of Employment Payment that the Payment should not have been issued or should have been issued in a lesser amount, written notice thereof shall be mailed to the former Employee and such former Employee shall return the amount of the overpayment to the Company.

Section 7. Financial Provisions and Liability

(a) All Voluntary Termination of Employment Payments shall be payable by the Company.

(1) Any payments made by the Company are subject to, and limited by, in the aggregate, the Income Security Fund Maximum Company Liability as defined in Section 19, (19) of Exhibit D-1.

(2) If the Company at any time shall be required to withhold any amount from Voluntary Termination of Employment Payments by reason of any federal or provincial law or regulation, the Company shall have the right to charge such amount against the amount of the Income Security Fund Maximum Company Liability as defined in Section 19, (19) of Exhibit D-1.

(b) Voluntary Termination of Employment Payment Cheques Not Presented

If a payment is made under the Plan and the amount of the payment is not claimed within a period of two (2) years from the date such payment was made, the amount shall revert to the Company.

(c) Liability

(1) The Plan applies only to eligible Employees laid off on or after the Effective Date and during the term of the current Collective Bargaining Agreement. The Company's total financial liability for the cost of the Voluntary Termination of Employment Plan including Payments under the Plans (including amounts paid to the trustee of the CSUB Plan and amounts owed to the Company or trustees of other Company plans or programs which were offset against the Voluntary Termination of Employment Payment under Section 3), any taxes or contributions imposed on the Company by reason of paying such Payments, and any taxes which reduce such Payments and are paid to the appropriate tax authority by the Company, shall be limited to the Income Security Fund Maximum Company Liability as set forth under Section 19, (19) of Exhibit D-1.

(2) If it appears the Income Security Fund Maximum Company Liability, as set forth under Section 19, (19) of Exhibit D-1, will be exhausted before all Employees cease eligibility for Voluntary Termination of Employment Payments, the issue may be discussed by the Company and Union and a determination made whether to reduce the amount of such Payments to provide for an equitable means for distribution of the Company's remaining obligations.

Section 8. General

(a) The provisions of these Sections 1 through 10 constitute the entire Voluntary Termination of Employment Plan and express each and every obligation of the Company with respect to financing of the Plan and providing for Voluntary Termination of Employment Payments.

The Board, the Company and the Union, and each of them shall not be liable because of any act or failure to act on the part of any of the others, and each is authorized to rely upon the correctness of any information furnished to it by an authorized representative of any of the others. Notwithstanding the above provisions, nothing in this Section shall be deemed to relieve any person from liability for wilful misconduct or fraud.

(b) No Voluntary Termination of Employment Payment paid under the Plan shall be considered a part of any Employee's wages for any purpose. No person who receives a Voluntary Termination of Employment Payment shall for that reason be deemed an employee of the Company during such period.

(c) No question involving the interpretation or application of the Plan shall be subject to the grievance procedure provided for in the Collective Bargaining Agreement.

Section 9. Amendment and Termination of the Plan

So long as the Collective Bargaining Agreement of which this Plan is a part shall remain in effect, the Plan shall not be amended, modified, suspended or terminated, except as may be proper or permissible under the terms of the Plan or the Collective Bargaining Agreement. Upon the termination of the Collective Bargaining Agreement, the Company shall have the right to continue the Plan in effect and to modify, amend, suspend or terminate the Plan, except as may be otherwise provided in any subsequent Collective Bargaining Agreement between the Company and the Union.

Section 10. Definitions

Any term used herein which has a counterpart that is defined in the Income Maintenance Benefit Plan shall, unless specifically defined herein, have the same meaning, for purposes of this Plan, as such term has under the Income Maintenance Benefit Plan.

As used herein:

(1) **“Canadian Separation Payment Plan”** means the Canadian Separation Payment Plan, Exhibit C-2 to the Collective Bargaining Agreement;

(2) **“Income Maintenance Benefit Plan”** means the Income Maintenance Benefit Plan, Exhibit D-1 to the Collective Bargaining Agreement;

(3) **“Multi-Plant Site Plant”** under the Plan shall have the same meaning as it has under the terms of the Collective Bargaining Agreement;

(4) **“Plan”** means the Voluntary Termination of Employment Plan as set forth in this Exhibit D-2;

(5) **“Stand-Alone Plant”** under the Plan shall have the same meaning as it has under the terms of the Collective Bargaining Agreement.

Miscellaneous Agreement Concerning Payments Upon Plant Closure

During these negotiations the parties agreed that upon a stand alone plant closure as defined in Document 12 of the current Collective Bargaining Agreement, Pre Retirement Income Maintenance Program (PRIMP) benefits will be payable to eligible employees based on the following terms and conditions:

- (i) Eligible employees are those employees at the affected plant:
 - (a) who are age 50 but less than age 55 with ten (10) or more years of credited service at the date of the plant closure; or
 - (b) who have ten (10) or more years of credited service and can attain age 50 with seniority unbroken under the current Master Agreement.
- (ii) Eligible employees must be at least age 50 to receive PRIMP benefits.
- (iii) Eligible employees will receive monthly PRIMP benefits equal to:
 - (a) the sum of the basic and supplementary benefit rates in effect under the provisions of the applicable Pension Plan at the date of commencement of PRIMP benefits, multiplied by
 - (b) the employee's credited service.

Eligible employees who have thirty (30) or more years of credited service, shall receive a special allowance amount which when added to the Basic Benefit will equal the amount of the total monthly benefit in effect under the provisions of the Pension Plan at the date of the commencement of the PRIMP benefits.
- (iv) Unless otherwise elected by both the employee and the surviving spouse (as defined in the applicable pension plan), PRIMP payments will be reduced by 5% of the amount calculated in (iii) above, excluding any supplementary benefit and special allowance amount, in

order to provide PRIMP benefits to the surviving spouse, in an amount equal to 66 2/3% of the portion of the employee's PRIMP benefit which is based upon the basic benefit amount, after the application of the 5% reduction.

In the event the employee's spouse predeceases the employee, the employee's unreduced PRIMP benefit will be payable, upon notification of the death of the spouse.

PRIMP benefits will be payable until the first date at which the employee is eligible (or would have been eligible in the event of the death of the employee), for a mutually satisfactory retirement under the Pension Plan.

- (v) Employees or surviving spouses in receipt of PRIMP benefits would be eligible for mutually satisfactory retirement benefits from the applicable pension plan at age 55 (or at the date the employee would have attained age 55, in the case of a surviving spouse), at which time the calculation of the pension payable will be based on the employee's credited service and benefit rates at the date of commencement of the employee's PRIMP benefits.
- (vi) Employees and surviving spouses will be eligible for continued health care and group insurance coverage while in receipt of PRIMP benefits.
- (vii) The amount of any PRIMP benefits paid to eligible employees shall be applied against, and limited by, the Income Security Fund Maximum Company Liability pursuant to Section 19, (19) of the Income Maintenance Benefit Plan, Exhibit D-1 attached to the current Collective Bargaining Agreement.
- (viii) Employees age 50 but not yet age 55 who are eligible for PRIMP benefits at the date of plant closure will also be eligible for the lump sum retirement allowance and associated vehicle voucher pursuant to the Miscellaneous Agreement Concerning Retirement Allowance Option--Job Security, Exhibit C.

Mr. Jerry Dias
National President, Unifor
205 Placer Court
North York, Ontario

Dear Mr. Dias:

During these negotiations the Union raised a concern about the time lapse that occurs between when an Employee's application for VTEP is received by the Company and the date of actual benefit payment. Section 5 of the Voluntary Termination of Employment Plan provides that an Employee's seniority is broken as of the date the VTEP application is received by the Company, thereby creating a period of time during which the Employee may be without income.

To address the problem, the parties have agreed that, the provision of Exhibit D-2, Section 5 to the contrary notwithstanding, an employee who is in receipt of Regular Benefits under the SUB Plan and/or IMP Benefits and who makes an application for VTEP Payment at anytime up to six (6) weeks prior to the last week for which the Employee is eligible to receive such Regular Benefits or IMP Benefit, shall have their seniority broken as of the end of the 6th week following the date the application for VTEP is received by the Company.

During such six (6) week period, Regular Benefits or IMP Benefits, as applicable, will continue to be payable so long as the employee remains eligible for such benefits. In addition, notwithstanding the provisions of Exhibit D-2, Section 2(b) the gross amount of any IMP Benefits paid during such six (6) week period between receipt of the VTEP application by the Company and payment of the VTEP Payment will be deducted from the VTEP Payment.

Yours truly,

GENERAL MOTORS OF CANADA COMPANY

Joe Piechocki
General Director Labour Relations, Human Resources

Accepted and Approved:

Unifor

By: Jerry Dias
National President, Unifor

RECOVERY/OFFSET OF OVERPAYMENTS

Mr. Jerry Dias
National President, Unifor
205 Placer Court
North York, Ontario

Dear Mr. Dias:

During these negotiations the Union raised a concern regarding the method of recovery of IMP Income Benefit overpayments and the offset of CSUB overpayments from IMP Income Benefits.

To address these concerns, the Company agreed that:

- (a) Unrepaid CSUB overpayments, as referenced in Section 5 (b) of the Income Maintenance Plan, will be offset at a rate of \$100 against each IMP Income Benefit, provided full repayment of the CSUB overpayment can be anticipated to be made during the employee's IMP Benefit Period; otherwise, the offset rate will be increased such that the full CSUB overpayment can be offset during the IMP Benefit Period.
- (b) IMP Benefit Overpayments, as referenced in Section 9 of the Income Maintenance Plan, will be recovered by making a deduction from future IMP Income Benefits (not to exceed \$100 from any one IMP Income Benefit), provided full recovery of the IMP overpayment can be anticipated to be made during the employee's remaining IMP Benefit Period; otherwise, the rate of deduction will be increased such that the full IMP overpayment can be recovered during the remaining IMP Benefit Period.

Yours truly,

Joe Piechocki
General Director Labour Relations, Human Resources

Accepted and Approved:

Unifor

By: Jerry Dias, National President, Unifor