

**WINDSTREAM**

**SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN**

**AND**

**SUMMARY PLAN DESCRIPTION**

**January 1, 2024**

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**INTRODUCTION**

Windstream Services, LLC (the “Company” or the “Plan Sponsor”) has established the Windstream Supplemental Unemployment Benefit Plan (the “Plan”), a component of the Windstream Services, LLC Welfare Benefit Plan, to provide supplemental unemployment benefits to certain employees of the Company who have been involuntarily separated from service with the Company. References to the “Plan” in this document mean the Windstream Supplemental Unemployment Benefit Plan component benefits described in this document or the entire Windstream Services, LLC Welfare Benefit Plan, as applicable depending on the context.

This Plan is designed to be an “employee welfare benefit plan,” as defined in Section 3(1) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). Benefits provided under the Plan are designed to supplement State unemployment compensation benefits that such employees are entitled to receive on account of their involuntary separation from service with the Company.

This Plan is governed by ERISA and, to the extent not preempted by ERISA, the laws of the State of Delaware. This document is a component of the Windstream Services, LLC Welfare Benefit Plan, a separate document which together with this document constitute the official plan document and the required Summary Plan Description (“SPD”) under ERISA.

The Claim Administrator is Transition Services, Inc. (“TSI”), which the Company has selected to administer claims under this Plan. If you have any questions, you should contact the Claim Administrator. The Claim Administrator’s address and telephone number are set forth in the section titled “Supplemental Information” below.

**I. ELIGIBILITY FOR BENEFITS**

All eligible employees are automatically enrolled in the Plan. You are eligible for a Plan benefit if you meet all of the following conditions:

1. you were a regular non-bargaining employee of the Company on the date your employment with the Company ended;
2. if you became a Company employee through an asset purchase, stock purchase, merger, or other similar transaction, you had at least 90 days of continuous regular employment with the Company on the date your employment with the Company ended;
3. the termination of your employment by the Company was involuntary, was without cause, and resulted directly from the Company’s reduction in force, program of layoffs, the closing of a plant or the discontinuance of operations, or other similar conditions, as determined by the Company;

4. you are entitled to receive State unemployment compensation benefits on account of your termination of employment by the Company and you provide proof of your entitlement to such State unemployment compensation benefits in a manner acceptable to the Claim Administrator, or you are ineligible for such State unemployment compensation benefits solely because: (i) you do not have sufficient wage credits under State law, (ii) you have not met the waiting period required by State law, or (iii) you have exhausted the duration of benefits under State law;

5. you execute and deliver a valid release of all claims against the Company and its agents in a form acceptable to the Company and do not revoke such release within the time period, if any, permitted by law for the revocation of such a release; and

6. you are not an Excluded Employee for any of the reasons described below.

You are an Excluded Employee and are ineligible for a Plan benefit if you do not meet all of the eligibility requirements listed above. In particular, you are an Excluded Employee and are not eligible for a Plan benefit if:

1. you are not entitled to receive State unemployment compensation benefits for any reason other than: (i) not having sufficient wage credits under State law, (ii) not having met the waiting period required by State law, or (iii) having exhausted the duration of benefits under State law; or

2. you do not execute and deliver a valid release of all claims against the Company and its agents in a form acceptable to the Company or you revoke such a release; or

3. you are an employee with a work location in Canada; or

4. you are an employee in a bargaining unit position; or

5. you were an employee of another organization or a leased employee.

You also are an Excluded Employee and are not eligible for a Plan benefit if your employment by the Company was not involuntarily terminated as a direct result of a reduction in force, a program of layoffs, the discontinuance of a plant or operations, or other similar conditions. In particular, you are not eligible for a Plan benefit if:

1. your termination of employment by the Company was voluntary, including, but not limited to:

a. termination on account of resignation, retirement, strike, work stoppage or other labor dispute;

b. failure to return to work after an approved leave of absence;

c. failure to accept transfer to another similar job offered by (i) the Company or a related or successor entity, (ii) the purchaser of a Company business operation or part of a Company business operation, or (iii) in the case of

the Company outsourcing your job or function, the vendor that will continue to provide the job or function that you previously provided, all within 35 miles of your former work location;

- d. reduction or change of work duties, reduction of work hours, change of job title;
  - e. completion of temporary or contract employment; or
  - f. entering military duty; or
2. your termination of employment was a result of your disability or death; or
3. your employment by the Company was terminated for cause (as determined by the Company), or did not result directly from the Company's reduction in force, program of layoffs, the discontinuance of a plant or operations, or other similar conditions (as determined by the Company).

## **II. BENEFIT COMMENCEMENT**

If you are eligible for a Plan benefit as outlined above, your benefit payments will commence after: (i) you sign a release of claims against the Company and the revocation period set forth in the release has expired, *and* (ii) you file an initial claim for unemployment benefits with the appropriate State agency. Benefits will begin for the first calendar week in which you have filed a claim for State unemployment compensation benefits and so inform the Claim Administrator before Thursday at 12pm (EST) of that week.

Note that in order to receive Plan benefits, you must (1) be entitled to receive State unemployment compensation benefits, *and* (2) have executed a release of claims against the Company. Accordingly, Plan benefits will not commence until both of these requirements are satisfied. Although Plan benefits will commence once these requirements are met, benefits will not be paid retroactively to the date your employment with the Company ended.

## **III. AMOUNT OF BENEFITS AND DEDUCTIONS**

The amount of your Plan benefit is based on: (i) your regular straight time weekly pay on the date your employment with the Company terminated, and (ii) the State unemployment compensation benefit you are entitled to receive; and will be determined according to the following formula:

Years of Service/Position	Weeks of Pay
Less than 1	4
1	4
2	4
3	6
4	8
5	10
6+	12
Staff Manager Level	12
Director/Sr Director Level	15

For the avoidance of doubt, “Years of Service” in the formula above means a complete 12-month period of employment from your most recent date of hire with Windstream. If your employment with Windstream terminates and you are reemployed within 12 months, your Years of Service will be based on your original hire date. If your employment with Windstream terminates and you are reemployed after 12 months and before 60 months, your rehire date will be adjusted to take into account your prior employment with Windstream. If on the date your employment with the Company terminated, you held a job that was Staff Manager, Director, or Sr Director level, your Plan benefit is not based on Years of Service and corresponds to the title in the formula above.

Your weekly Plan benefit will equal (A) 100% of your regular straight time weekly pay as in effect on the date of your involuntary termination of employment, minus (B) the State unemployment compensation benefit you are entitled to receive for that same weekly period. Notwithstanding anything herein to the contrary, in no event will the benefit paid to you under this plan exceed two times the lesser of your annualized compensation or the maximum amount that may be taken into account under a qualified plan pursuant to Section 401(a)(17) of the Code.

**Example:** *Your regular straight time weekly pay was \$1000 prior to your involuntary separation from service. Your current State unemployment compensation benefit is \$300 per week. Your weekly Plan benefit will be \$1000 - \$300, i.e., \$700.*

**Note:** *Your weekly Plan benefit added to the State unemployment compensation benefit will equal your previous weekly wages.*

Your Plan benefit will also be reduced by the amount paid to you under any federal, state or local law (including, by way of example only, the Worker Adjustment and Retraining Notification Act) which requires a formal notice period, pay in lieu of notice, and any other severance payments or similar payments.

Federal and any state and local income tax withholding will be deducted from your Plan benefit payments. Payroll Taxes, specifically, Social Security and Medicare taxes, are not due on, and will not be deducted from, your Plan benefits.

Former employees are *not* eligible to make salary deferrals to the Company's 401(k) plan, and 401(k) contributions therefore will not be deducted from Plan benefits.

#### **IV. DURATION OF BENEFITS**

Your Plan benefits will end as of the earliest of: (i) the date on which your benefit duration period has ended, (ii) the date you become ineligible to receive State unemployment compensation benefits unless such ineligibility is on account of your having exhausted the duration of benefits under State law, or (iii) the date you obtain any new employment, either with the Company or with any other employer. Notwithstanding anything herein to the contrary, in no event will any benefits be paid to you under this Plan after the end of the second calendar year following the year in which you are terminated.

In addition, if the plan benefits terminate because you have obtained new employment with a company other than Windstream, the Company shall pay you a reemployment payment (the "Reemployment Payment") equal to 30% of (a) the difference between your regular straight time weekly pay paid by the Company reduced by the weekly State unemployment compensation benefit times (b) the number of unpaid weeks remaining in your Benefit Allotment Period. The Reemployment Payment will be subject to the Payroll Taxes.

While you are receiving Plan benefits, you must confirm your continuing eligibility by contacting the Claim Administrator at least once each week. You will receive separate instructions on how to confirm your continuing eligibility by calling a toll-free telephone number or over the Internet. If you fail to confirm your continuing eligibility, your benefits will be suspended until you contact the Claim Administrator or the Claim Administrator is able to contact you. The Company and Claim Administrator will also receive reports from the State employment agency, and your Plan benefits will cease if you are no longer receiving State unemployment compensation benefits, unless you stop receiving State unemployment compensation benefits only because you have exhausted all weeks of benefits available under State law. Eligibility for benefits will expire after sixty (60) days have passed without your initial benefit activation or if thirty (30) days have passed without your reporting your continuing eligibility for Benefits to the Claim Administrator.

#### **V. PAYMENT OF BENEFITS**

If you are entitled to receive Plan benefits, benefit payments will be made to you biweekly (or weekly if required by state regulations), provided that Plan benefits will be suspended if you have not confirmed your continuing eligibility by 12pm (EST on Thursdays), in accordance with instructions provided by the Claim Administrator. Benefit payments will be made in the same manner as your payments were made while employed. It is your responsibility to notify the Claim Administrator promptly of any change in your name, address or employment status or any change affecting your income tax withholding (*e.g.*, your marital status).

## **VI. BENEFITS NOT ASSIGNED OR ALIENATED**

Plan benefits are for eligible former employees and may not be assigned or alienated except as otherwise required by applicable law. This means that, except as required by law, Plan benefits are not subject to sale, assignment, anticipation, alienation, or any other form of voluntary transfer. Plan benefits generally are subject to attachment, garnishment, or levy by creditors or government agencies in accordance with applicable State or federal law.

## **VII. FUNDING**

The Plan is funded exclusively by the Company. The Claim Administrator will calculate the benefit payments and submit the payment amounts to the Company for payment through the Company payroll. The Claim Administrator is not obligated to pay any benefits. Payment of all benefits remain the obligation of the Company.

## **VIII. CLAIMS PROCEDURES**

If you are eligible for a Plan benefit, you will be paid in accordance with the terms of the Plan. If you believe there has been an error in the determination of either your eligibility for Plan benefits or the amount of Plan benefits for which you are eligible, you may submit a claim, in writing, to the Claim Administrator. That claim will be reviewed by the Claim Administrator and the Company, and a written decision will be made within 90 days thereafter, unless special circumstances require an extension of time for processing the claim. If an extension is required, you will be given notice of the extension before the end of the initial 90-day period, explaining the reason for the extension and the expected decision date. The extension will not exceed 90 days from the end of the initial 90-day period. In the event that a written decision is not furnished to you within these timeframes, you may deem the claim denied for purposes of further review (described below).

In reviewing claims, the Company will make all determinations that relate to or are based on your employment history – including, for example, your base wage or salary, Years of Service, the reason for termination, and initial eligibility for benefits – or your reemployment by the Company. The Claim Administrator will accept and rely upon such determinations by the Company. The Claim Administrator will make all determinations that relate to events after the termination of your employment (other than your reemployment by the Company) – including, for example, your continuing eligibility for benefits based on reports from a State employment agency and your confirmation to the Claim Administrator of continuing eligibility.

If your claim is denied, you will be given a written notice that includes the reason for denial, references to the applicable Plan provisions, an explanation of the claim review procedure, and, if applicable, an explanation of what additional information is needed to perfect the claim.

You may request in writing a review of the denied claim within 60 days after you receive written notification of the denial of your claim. The Claim Administrator and the Company will review your claim and a written decision will be sent to you within 60 days after the Claim Administrator's receipt of a request for review (or up to 120 days under special circumstances).

Before pursuing a legal remedy, you must first exhaust all claims, review, and appeals procedures required under the Plan. Any suit or legal action initiated by you must be brought no later than one (1) year following a final decision on the claim under these claim procedures. The one (1) year statute of limitations on suits for benefits shall apply in any forum where you initiate such suit or legal action. If a civil action is not filed within this period, your claim will be deemed permanently waived and abandoned, and you will be precluded from reasserting it.

#### **IX. PLAN INTERPRETATION**

The Claim Administrator, on behalf of the Plan Administrator, has full discretion to construe and interpret the terms and provisions of the Plan, except that the Company has full discretion to determine initial eligibility for benefits. Their interpretations and constructions are final and binding on all parties.

#### **X. AMENDMENT AND TERMINATION**

The Company, or any other person designated by the Company, has the power to terminate the Plan or to amend the Plan at any time for any reason and to amend further or cancel any such amendment. However, no amendment shall have the effect of depriving any Participant of any beneficial interest that accrued prior to the later of the adoption date or the effective date of such amendment. Any amendment shall be effective in the manner and at the time set forth therein, with or without prior notice to any employee or former employee, and the Company, the Plan Administrator and all persons eligible to receive benefits under the Plan shall be bound thereby.

Upon any termination of the Plan, the Plan will terminate in all respects except that the assets then remaining in the Plan will be used to pay expenses of administration and to pay all Benefits due to eligible Employees.



## **XI. ERISA RIGHTS STATEMENT**

Participants in the Plan are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (“ERISA”). ERISA provides that all participants shall be entitled to:

1. Examine, without charge, at the Plan Administrator’s office and at other specified locations, all documents governing the Plan and a copy of the latest annual report (Form 5500 series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Pension and Welfare Benefit Administration.

2. Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including any insurance contracts (if any), and copies of the latest annual report (Form 5500 series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

In addition to creating rights for plan participants, ERISA imposes duties upon the people who are responsible for the operation of employee benefit plans. The people who operate the Plan, called “fiduciaries” of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including the Company or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a Plan benefit or exercising your rights under ERISA.

If your claim for a Plan benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules, which are described in the section titled “Claims Procedures” above.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or federal court but only if you have exhausted the Plan’s claims and appeals procedures. If it should happen that Plan fiduciaries misuse the Plan’s money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

If you have any questions about the Plan, you should contact the Claim Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory, or the Division of Technical Assistance and Inquiries, Employee

Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

**XII. SUPPLEMENTAL INFORMATION**

**PLAN SPONSOR:** Windstream Services, LLC  
4005 N. Rodney Parham Road  
Little Rock, AR 72212

**EMPLOYER IDENTIFICATION NUMBER:** 85-2049794

**PLAN ADMINISTRATOR and AGENT FOR SERVICE OF LEGAL PROCESS:** Windstream Benefits Committee  
Windstream Services, LLC  
4005 N. Rodney Parham Road  
Little Rock, AR 72212  
501-748-7000

Service of legal process may also be made upon the Plan Administrator.

**CLAIMS ADMINISTRATOR:** Transition Services, Inc.  
201 Broad Street, Sixth Floor  
Stamford, CT 06901-2048  
203-975-2181

**PLAN NAME:** Windstream Services, LLC Supplemental Unemployment Benefit Plan, a component of the Windstream Services, LLC Welfare Benefit Plan

**TYPE OF PLAN:** Supplemental Unemployment Benefit Plan, a type of welfare benefit plan

**PLAN NUMBER:** 501

**PLAN'S FISCAL YEAR:** Calendar Year

**FUNDING MEDIUM:** Plan benefits are paid and payable only from the general assets of the Plan Sponsor. The Claim Administrator has no obligation to

pay benefits if the Plan Sponsor has not provided sufficient funds for benefits and any related taxes.


**TYPE OF ADMINISTRATION:**

Contract Administration

**XII. EXECUTION**

To record the adoption of the Plan effective as of January 1, 2024, the Benefits Committee has executed this document this 29<sup>th</sup> day of December, 2023.

Windstream Services, LLC

By: 

Mary Michaels  
Chief Human Resources Officer  
Member of the Windstream Benefits  
Committee