

**NATIONAL AGREEMENT
BETWEEN
GEORGIA-PACIFIC LLC**



**UNITED STEEL, PAPER AND FORESTRY,
RUBBER, MANUFACTURING, ENERGY,
ALLIED INDUSTRIAL AND SERVICE
WORKERS INTERNATIONAL UNION**

Covering the Mills

**EFFECTIVE JANUARY 1, 2023
THROUGH DECEMBER 31, 2026**

Memorandum of Agreement (the "National Agreement")

By and Between

Georgia-Pacific LLC (the "Company")

And

United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial
and Service Workers International Union (the "Union" or the "United Steelworkers")

(together the "Parties")

This Tentative Agreement reflects the Company's **Last, Best and Final Comprehensive Offer** to resolve all outstanding issues for the 2022 USW Mill National Agreement negotiations. Upon acceptance, all items presented by either party shall be considered to have been dropped unless contained in this offer. This offer may be withdrawn in its entirety or amended at any time prior to the Company's receipt of notice of ratification and acceptance. This offer is made contingent upon timely ratification and acceptance.

- I. **Term.** This National Agreement ("Agreement") will cover Paper Mill contracts with scheduled expiration dates occurring 1/1/2023 through 12/31/2026 (Brunswick, Naheola, Brewton, Big Island, Halsey, Foley, Palatka, Monticello, Cedar Springs, Port Hudson, Plattsburgh, Crossett, Wauna). This also includes the Office/Clerical bargaining units at Naheola and Palatka.* Each contract covered will have a 4-year term. There is no ongoing obligation to negotiate on a national basis.

<u>Mills</u>	<u>CBA Expiration</u>
• Brunswick, GA	01/03/2023
• Naheola, AL	02/28/2023
• Naheola, AL	05/31/2023*
• Brewton, AL	10/31/2023
• Big Island, VA	10/31/2023
• Halsey, OR	01/31/2024
• Foley, FL	03/31/2024
• Palatka, FL	06/01/2024
• Palatka, FL	09/01/2024*
• Monticello, MS	09/30/2024
• Cedar Springs, GA	03/30/2025
• Port Hudson, LA	06/06/2025
• Plattsburgh, NY	09/30/2025
• Wauna, OR	03/31/2026
• Crossett, AR	06/30/2026

II. Ratification of Local Renewal Agreements

- A. Based upon timely ratification of Local Renewal Agreements, there will be General Wage Increases of Three Percent (3%) in years 1, 2, 3, and 4 of the Local Renewal Agreements. Such increases will be effective at the beginning of the full pay period closest to the anniversary of the Local Renewal Agreement effective dates.
- B. Pension. On January 1 of the year following timely ratification of the Local Renewal Agreements, the pension multiplier will increase by One Dollar (\$1.00). On January 1 of the second year following timely ratification of the Local Renewal Agreement, the pension multiplier will increase by One Dollar (\$1.00). On January 1 of the third year following timely ratification of the Local Renewal Agreement, the pension multiplier will increase by One Dollar (\$1.00). On January 1 of the fourth year following timely ratification of the Local Renewal Agreement, the pension multiplier will increase by One Dollar (\$1.00). Such increase does not apply to a wage indexed scale. Any person who retired during the period from January 1, 2021 through December 31, 2022 will receive these pension increases as of the effective date of the increases.

III. Ratification of the National Agreement

The parties agree to the following upon timely ratification of the National Agreement.

- A. For timely ratification of the National Agreement:
- (1) The pension multiplier for employees will increase by One Dollar (\$1.00), for all past and future service, effective January 1, 2023. Such increase does not apply to a wage indexed scale. Any person who retired during the period from January 1, 2021 through December 31, 2022 will receive this pension increase as of the effective date of the increase.
 - (2) All full time non-probationary employees who do not participate in the Georgia-Pacific Hourly Pension Plan, and who are on the payroll at the time of ratification, shall receive a one-time unmatched contribution of One Thousand Dollars (\$1,000) into their 401k plans, such contribution to be made as soon as practicable after ratification of the National Agreement. (Inactive employees who return to work within six (6) months following ratification will receive this contribution as soon as practical upon their return to active status.) This contribution is excluded from wage and overtime calculations for all purposes including wage and hour law purposes.
- B. The revised wage tables for each covered location, which are signed and dated September 23, 2022, and considered part of this Tentative Agreement will become effective immediately upon ratification. The Company shall have thirty (30) days following its receipt of notice of ratification to implement these rates at each covered location, and retroactive wages will be paid to any employee who does not receive the newly agreed rate for any hours worked following the thirty (30) day implementation period provided above.
- C. As soon as practicable following timely ratification of the National Agreement Employees hired after January 1, 2016 (or July 1, 2017 for Foley) will receive the same holidays as all other employees in accordance with the Local Renewal Agreements.

- D. As soon as practicable following timely ratification of the National Agreement Employees hired after January 1, 2016 who are set up to a higher classification shall no longer be paid Fifty Percent (50%) of the difference between their classified hourly wage rate of record and the rate of the higher classification; rather, their set-up pay will be the same as other employees pursuant to the Local Renewal Agreements
- E. As soon as practicable following timely ratification of the National Agreement the Company will make the following changes regarding vacation.
- Vacation pay for employees hired after January 1, 2016 (or July 1, 2017 for Foley) shall be capped at forty-eight (48) hours per week, multiplied by the employee's hourly rate.
 - New hires and incumbent employees will accrue two (2) weeks of vacation per year after completing ninety (90) days of employment as follows An employee hired within the first six (6) months of the applicable vacation year will be granted two (2) weeks of vacation to use during the vacation year An employee hired in the second six (6) months of the applicable vacation year will be awarded one (1) week of vacation to use during the vacation year
- During this transition, no new hire is intended to accrue more vacation than an incumbent employee, and in the event that should occur, the incumbent employee will be awarded an amount of vacation to ensure their accrual is the same as the new hire.
- Eliminate the forced sale of the sixth week of vacation at Cedar Springs

IV Medical, Dental and Group Welfare Benefits

- A. The parties agree that the Company will not individually rate locations Premiums will be determined based on the claims experience of all employees, including GP and other Koch Companies' employees The experience of all plans — Bronze, Silver, Gold & Platinum — will be pooled together to develop the premiums
- B. Employees shall be eligible for the 2023 Gold, Silver and Bronze plans, available to salaried employees Effective January 1, 2024, employees will be eligible for the Platinum plan in addition to the Gold, Silver and Bronze plans (See Appendix 1 for 2024 Medical Plan Grds) No changes will be made to the 2024 Gold plan during the life of this Agreement, except as set forth specifically in Section I below and applicable IRS mandates. Changes may be made to the Prescription Drug benefit if the changes are made for the salaried employees, which may include modifications to the participating pharmacy network, preferred drug list, and step therapy programs (including specialty drug step therapy) and the GP Preventative Medication List shall not be eliminated and only modified in accordance with the pharmacy benefit manager's standard practices Effective January 1, 2024, the tobacco surcharge will be reduced from \$120 to \$75

- C. The Company agrees to contribute an amount equal to Seventy-Five Percent (75%) of the Gold Plan premium and the Employee will contribute an amount equal to Twenty Five Percent (25%) of the Gold Plan premium. This percentage (%) amount will not change except for the incentives discussed below. Employees will have the option to select from the lower-cost Silver or Bronze Plans during open enrollment each year, and beginning effective January 1, 2024 employees may select the higher cost Platinum Plan. The Company contribution for the Silver Plan premium (and beginning January 1, 2024, the Platinum Plan premium) will be the same as that for the Gold Plan and the Employee contribution will be the remaining portion.
- D. For plan year 2023, the Company will provide a dollar-for-dollar Health Savings Account (HSA) match of Five Hundred Dollars (\$500) for single plan participants and One Thousand Dollars (\$1,000) for family plan participants participating in either the Gold or Silver plan. Beginning January 1, 2024, the Company will provide a dollar-for-dollar Health Savings Account (HSA) match of Two-Hundred and Fifty Dollars (\$250) for single plan participants and Five-Hundred Dollars (\$500) for family plan participants participating in either the Gold or Silver plan. Employees selecting the Bronze or Platinum plans will not receive a HSA match.
- E. Medical dependent premiums for all plans will be capped at four (4) dependents, excluding spouses.
- F. The Koch Wellbeing program and care advocacy may be amended or eliminated as needed, however, the program will not include spouses.
- G. The premium contribution percentage (%) will not change; however, the Company may offer incentives in the various areas designed to encourage healthier behavior. This may result in reduced or increased cost to employees, such as premiums or co-pays, in an amount reasonably related to the impact of a behavior on the plan and may include a tobacco differential.
- H. The parties agree to meet annually to review plan performance, premium changes, methodology used to calculate rates, and any plan design changes as set forth in Section I below. This meeting shall include USW International and Local Union Leadership.
- I. Notwithstanding any other provision in this Agreement, should the plans or an aspect of a plan available to employees, not comply with the Affordable Care Act (the "Act") or other federal law the parties shall meet and bargain appropriate redesign of plans and/or develop and implement alternative delivery methods, while preserving the parties' overall bargaining intent and not increasing the total health care package.
- J. Vision. Employees will pay One Hundred Percent (100%) of the vision plan premium. (See Appendix 2 for the Vision Plan Grid)

- K. **Dental:** Employees will be eligible for the 2023 D8 Dental Plans. Effective on January 1, 2024, Employees shall be eligible for the Basic and Enhanced Dental plans which are available to salaried employees (See Appendix 3 for the 2024 Basic and Enhanced Dental Plan Grids) Employees will pay Twenty-Five Percent (25%) of the Basic Dental Plan premium and will have the option to “buy-up” to the Enhanced Dental Plan. Effective January 1, 2024, separate tobacco surcharges for dental benefits will be eliminated.
- L. **Basic Life Insurance.** Basic life insurance benefits will continue for the life of each Renewal Agreement, and beginning January 1, 2024, all covered employees will be provided the current Company-paid Basic Life Insurance coverage at a standard amount of \$60,000.
- M. **Supplemental Life** Supplemental life insurance benefits will continue for the life of each Renewal Agreement, and beginning January 1, 2024, employees will have access to supplemental life insurance coverage of up to ten times basic annual earnings, in \$10,000 increments, capped at \$2,500,000
- N. **Spouse/Dependent Life Plans:** Spouse and dependent life insurance benefits will continue for the life of each Renewal Agreement, and beginning January 1, 2024, employees will have the option to elect spousal life insurance in amounts between \$25,000 and \$250,000, in \$25,000 increments and child life insurance will be available in \$5,000, \$10,000 or \$20,000 amounts
- O. **Accident and Sickness** The Accident and Sickness plans currently available to employees will continue for the life of each Renewal Agreement.
- V. **Retirement 401(k)** The Defined Contribution Plan as set forth in Appendix 4 will continue for those not eligible for the Defined Benefit Plan. New hires will be auto-enrolled in the 401(k) at a set employee contribution rate of Three Percent (3%) with employee option to reduce. The contribution rate will then increase by One Percent (1%) annually, up to a maximum of six percent (6%) The annual “true up” contribution to allow employees to receive the full Company match will be continued for all employees.
- VI. **Health and Safety:** The parties will form a Labor/Management Committee to meet twice a year which will include Company Leadership including Safety Leadership, Council Chair or Designee, and 4 Local Union Leaders Labor and management representatives on the committee, or their designees, will attend USW Safety Conference held every 18 months. All travel and accommodations, as well as lost time for local union leaders to attend meetings referenced above shall be paid for by the Company
- VII. **Drug Testing:** The Company will revise its Drug Testing policy to provide that it will only conduct post-accident testing for drugs and alcohol (including marijuana) when there is reasonable suspicion. The Company will further amend its process so that in the event the split sample is lost such that a retest cannot be performed, the original test will not be used

- VIII. Successor Language: The parties agree the current successorship language applies and is considered inserted in each local collective bargaining agreement.
- IX. Knowledge-Share: The Company commits to establish a high-level committee with the USW International to investigate and discuss the following:
- A. Skilled trades attraction and training
 - B. Long-term contractors
 - C. Impact of New Technology on Bargaining Units
 - D. Selection: In principle, jobs will be awarded based on experience, qualifications and employment record. When those factors are equal, service will be the tie breaker.

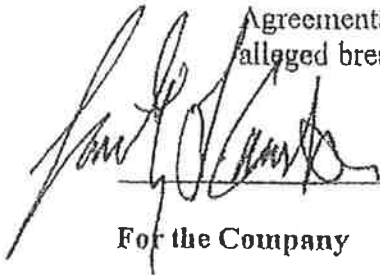
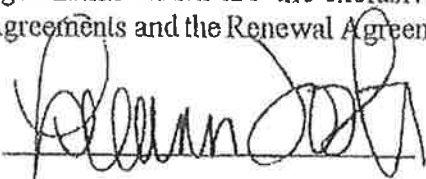
X. Local Bargaining

The Company and the Union may mutually agree to forego local bargaining at any site, and upon such agreement the contract would be automatically renewed for four years.

XI. Enforcement

A. This Agreement shall be enforced, and any disputes resolved by the Georgia-Pacific Vice President of Labor Relations, the GP Senior Vice President of Human Resources and the USW GP Council Chair and Co-Chair who will meet as necessary towards effectuating and overseeing the administration of the Agreement. If the parties are unable to reach a resolution under this Agreement, this Agreement does not foreclose either party from seeking appropriate legal remedies.

B. This process does not alter the grievance/arbitration processes in the Location Agreements or in the Renewal Agreements which are the exclusive recourse for alleged breaches of the Location Agreements and the Renewal Agreements.

	<u>10/25/22</u>		<u>10/25/22</u>
For the Company	Date	For the USW	Date

_____	_____	_____	_____
For the Company	Date	For the USW	Date

Additional Commitments

Local Issues:

Company agrees to discuss training rates and new hire orientation at the local level

Domestic Violence

The Company agrees to issue the following communication at the USW-represented mills

Georgia-Pacific recognizes that employees may experience domestic violence, which may negatively impact their health, safety, and ability to perform their jobs. Georgia-Pacific is committed to compliance with all Federal, State and Local laws addressing this issue. Employees experiencing domestic violence are encouraged to work with their Human Resource Representative to discuss resources and accommodations needed to address their individual situation including personal leave as appropriate.

Lactation/breast milk expression

The Company will ensure the following is communicated at USW-represented mills. Upon request, the Company will provide a private, secure (able to be locked), and clean room for lactation (that is not a restroom) with reasonable access to running water. Lactating employees will have access to any refrigerator regularly used by employees. The Company will continue to comply with any differing federal or local laws or regulations. The parties to discuss at local level reasonable access to the lactation room (proximity to work area and ability to access during non-office hours if located in the office area).

Contract Books

The Company agrees to print and distribute a contract book of the National Agreement to all represented employees as soon as administratively practicable following ratification.

2024 Medical/Rx Plan Offerings

Appendix I

Plan	2024 Platinum PPO	2024 Gold Plan	2024 Silver Plan	2024 Bronze Plan
In-Network				
Deductible (Single / Family)**	\$500 / \$1,000, medical (no Rx deductible)	\$1,500 / \$3,000, medical + Rx	\$2,500 / \$5,200, medical + Rx	\$6,500 / \$13,000, medical + Rx
Out of Pocket Maximum (Single / Family)*	\$9,200 / \$6,400, medical + Rx	\$3,000 / \$6,000, medical + Rx	\$4,400 / \$8,800, medical + Rx	\$6,500 / \$13,000, medical + Rx
PCP Visit	\$25			
Specialist Visit	\$50			
Emergency Room Visit	\$150			
Urgent Care Visit	\$25	10% after deductible	20% after deductible	0% after deductible
Other Medical Services	\$25 for chiropractic, 20% after deductible for other services			
Rx				
Generic	\$5 copay mail and retail	20% after deductible		
Preferred Brand	30% with \$125 max retail, \$250 max mail	25% after deductible		0% after deductible
Non-Preferred Brand	30% with \$150 max retail, \$300 max mail	50% after deductible		
Generic Preventive	\$.5 copay mail and retail, up to 90 day script		\$5 copay mail or retail, up to 90 day script	
Preferred Brand- Preventive	30% with \$125 max retail, \$250 max mail		\$40 copay mail or retail, up to 90 day script	
Non-Preferred Brand-Preventive	30% with \$150 max retail, \$300 max mail		\$60 copay mail or retail, up to 90 day script	

DESCRIPTION	PLAN YEAR	COVERAGE	COVERAGE
Eye Exam (every calendar year)	\$0	Up to \$45	
Contact Lens (fit & follow-up)	Up to \$55	n/a	
Frames - Standard	\$150 allowance (20% discount on amount over allowance)	Up to \$70	
every other calendar year)			
Single Vision	\$0 Copay	Up to \$30	
Bifocal	\$0 Copay	Up to \$50	
Trifocal	\$0 Copay	Up to \$65	
Standard Progressive	\$0 Copay	Up to \$50	
Premium Progressive	\$95-\$105 Copay	Up to \$50	
Custom Progressive	\$150-\$175 Copay	Up to \$50	
V Protection	\$16 Copay	n/a	
Standard Scratch-Resistant Coating	\$17 Copay	n/a	
Standard Anti-Glare Coating	\$41 Copay	n/a	
Standard-Resistant Lenses (adults)	\$31-\$35 Copay	n/a	
Light-Resistant Lenses	\$75 Copay	n/a	
Other Lens Enhancements	Average savings of 30%	n/a	
Medically Necessary	\$130 allowance for contacts	Plan pays up to \$105	
Medically Necessary	Covered in full	Plan pays up to \$210 (evaluation, fitting and lenses)	
Exam/Frames/Lenses (for contacts)	Every calendar year for Exam and Lenses/Contact Lenses	Every other calendar year for Frames	

This chart contains a brief outline of certain provisions of the Plan and does not contain complete details of such Plan. You can find complete details of the Plan in the Summary Plan Description and Plan Documents. If there is a conflict between what is shown in this chart and in the Summary Plan Description and Plan Documents, the Summary Plan Description and Plan Documents will govern. The information in this chart does not represent a contract with any employee, former employee or Plan participant. Georgia-Pacific reserves the right to amend or terminate the Plan at any time and without prior notice to the extent permitted by law.

MEMBER CATEGORY	RATE
Employee	\$5.32
Employee + Spouse	\$10.64
Employee + Child(ren)	\$11.38
Employee + Family	\$18.21

Rates shown are guaranteed for 2023 and are subject to change in 2024 and beyond.

These rates are guaranteed for 2023 and are subject to change in 2024 and beyond.

PLAN HIGHLIGHTS	CURRENT DENTAL PLAN (D8)		PROPOSED DENTAL PLAN	
	Base	Ortho	Base	Enhanced
DEDUCTIBLE	\$50	\$100	\$50	\$150
PREVENTIVE DENTAL CARE	100% Coverage	100% Coverage	100% Coverage	100% Coverage
BASIC DENTAL CARE	80% Coverage	80% Coverage	80% Coverage	80% Coverage
MAJOR DENTAL CARE	50% Coverage	50% Coverage	50% Coverage	75% Coverage
ANNUAL MAXIMUM PER PERSON	\$1,500	\$1,200	\$1,500	\$2,500
ORTHODONTIA CARE	n/a	50% Coverage (Children only)	50% Coverage (Adults and Children)	50% Coverage (Adults and Children)
LIFETIME ORTHODONTIA MAXIMUM	n/a	\$1,200 (Children only)	\$1,500 (Adults and Children)	\$2,000 (Adults and Children)

2023 Dental Monthly Rates				
Current Plans				
Plan Name	Employee Only	Spouse	Per Child	
GP DENTAL PLAN - (D8) - BASE	\$25.91	\$25.91	\$12.50	
GP DENTAL PLAN - (D8) - ORTHO	\$25.91	\$25.91	\$20.51	
Employee Contributions 25% of premium				
Plan Name	Employee Only	Spouse	Per Child (up to 4 children, then capped)	* Tobacco Differential
GP DENTAL PLAN - (D8) - BASE	\$6.48	\$6.48	\$3.13	\$5.00
GP DENTAL PLAN - (D8) - ORTHO	\$6.48	\$6.48	\$5.13	

Proposed Dental Monthly Rates Beginning 2024			
(Rates for illustration purposes only based on plan year 2023)			
Plan Name	Employee Only	Spouse	Per Child
BASE DENTAL PLAN	\$31.00	\$34.00	\$25.00
ENHANCED DENTAL PLAN	\$39.00	\$43.00	\$31.00
Employee Contributions 25% of premium			
Plan Name	Employee Only	Spouse	Per Child (up to 4 children, then capped)
BASE DENTAL PLAN	\$7.75	\$8.50	\$6.25
ENHANCED DENTAL PLAN	\$15.75	\$17.50	\$12.25

*Tobacco Differential is an additional flat dollar amount charged to the employee if the employee & covered dependents do not pledge to be tobacco free. The Tobacco Differential is the same regardless of coverage tier elected and the number of dependents covered. Subject to change annually

Appendix 4 -- Retirement Savings - Defined Contribution Plan

This Defined Contribution Plan applies to Foley effective January 1, 2018 and to each former PIUMPF Facility; Cedar Springs, Halsey and Naheola and at all other facilities for those employees hired on or after January 1, 2016 (new hires) effective January 1, 2016

1 Company Contribution

The employees defined above shall be eligible to participate in a defined contribution plan and will receive Defined Company Contributions (Defined Contributions) into the employee's 401k plan each payroll period as a percentage of compensation as set forth in the table below

Less than 8 years of Service	2.75%
At least 8 but less than 18 years of Service	4.00%
At least 18 but less than 25 years of Service	5.00%
25 or more years of Service	6.50%

When applicable, in accordance with the above table, the contribution rate will be adjusted as soon as is administratively feasible after the anniversary date of attainment of the additional year of Service, but in no instance more than thirty (30) days following the anniversary date. Service is the same as in the current 401(k) Plan.

Employee contributions to the 401(k) Plan are not required to receive the Defined Contributions described above. If an employee is not enrolled in the 401k plan to receive Defined Contributions the Company will enroll them. Service is defined to include employment with the Company. Compensation is the same as in the current 401(k) Plan.

Company Contributions During Extended Absence - In the event an employee is absent from work for more than seven (7) consecutive calendar days and is collecting benefits under Company provided Worker's Compensation or A&S plans, such employee's Company Contribution shall be determined under the table above using the employee's current rate of pay multiplied by forty (40) hours per week (Monday-Friday). Such contributions shall be made for a period of up to twelve (12) months and will be credited when the employee returns from the absence.

2 401(k) Plan Matching Contributions

The Company will match employee contributions made to the 401(k) Plan at Fifty Cents (\$0.50) for every One Dollar (\$1.00) contributed up to Six Percent (6%) of compensation after the employee has completed one year of service.

3 Vesting - For new hires, Company Contributions will be vested after three years of Service as defined under one (1) above. For employees at PIUMPF locations previous service with GP will apply to the vesting. Matching contributions are One Hundred Percent (100%) vested.

4 General 401(k) Plan Provisions

The 401(k) Plan will not permit loans, hardship withdrawals or Fifty-Nine and a Half (59 ½) withdrawals on Company Contributions, but will permit loans and in-service withdrawals on the employee's contributions

5 Long Term Disability -

The Company shall offer a Long Term Disability Plan for employees eligible for the defined contribution plan. Employees shall pay One Hundred Percent (100%) of the premium.