## FIFTH AMENDMENT TO THE CUMMINS PENSION PLAN

Cummins Inc. (the "<u>Company</u>"), by action of its Benefits Policy Committee, has adopted this Fifth Amendment to the Cummins Pension Plan (the "<u>Plan</u>"), effective as of January 1, 2024 unless otherwise provided herein.

## **Background**

- A. The Company maintains the Plan for the benefit of eligible employees.
- B. The Company most recently restated the Plan in its entirety, effective January 1, 2020 (the "2020 Restatement").
- C. The Company wishes to amend the 2020 Restatement, as provided herein.

## **Amendment**

In consideration of the premises, the Company hereby amends the Plan as follows:

- 1. To insert a new Article II(8) (definition of Applicable RMD Age), to read as follows, and to renumber subsequent definitions in Article II accordingly:
  - "(8) Applicable RMD Age. For Participants (a) born before July 1, 1949, age 70 1/2, (b) born on or after July 1, 1949 and before January 1, 1951, age 72, (c) born on or after January 1, 1951 and before January 1, 1960, age 73, and (d) born on or after January 1, 1960, age 75."
- 2. To amend clause (a) of Article II(18) (formerly Article II(17)) (definition of Eligible Employee) in its entirety, to read as follows:
  - "(a) whose terms and conditions of employment are not covered by a collective bargaining agreement or are covered by a collective bargaining agreement that provides for his or her participation in the Plan and"
- 3. To amend Article II(37) (formerly Article II(36)) (definition of Required Beginning Date) in its entirety, to read as follows:
  - "(37) Required Beginning Date. April 1 of the calendar year following the later of the calendar year in which (a) the Participant reaches the Applicable RMD Age or (b) the Participant Terminates Employment; provided, however, that for a Participant who is a 5% owner (as such term is defined in Code Section 416), Required Beginning Date means April

- 1 of the calendar year following the calendar year in which the Participant reaches the Applicable RMD Age, regardless of whether he or she has Terminated Employment."
- 4. To insert the following entities as items 14-20 on Exhibit A (Adopting Employers), in each case, to reflect their adoption of the Plan with the consent of the Company as of the date set forth for such entity: Cummins Emission Solutions Columbus South LLC effective October 1, 2023; Meritor, Inc. effective January 1, 2024; ArvinMeritor Technology, LLC effective January 1, 2024; Meritor Electric Vehicles LLC effective January 1, 2024; Meritor Heavy Vehicle Braking System USA Inc. effective January 1, 2024; Meritor Heavy Vehicle Systems LLC effective January 1, 2024; and Meritor Industrial Products, LLC effective January 1, 2024.
- 5. To insert the following entities as items 17-23 on Exhibit C (Prior Service Credit): Cummins Emission Solutions Columbus South LLC effective October 1, 2023; Meritor, Inc. effective January 1, 2024; ArvinMeritor Technology, LLC effective January 1, 2024; Meritor Electric Vehicles LLC effective January 1, 2024; Meritor Heavy Vehicle Braking System USA Inc. effective January 1, 2024; Meritor Heavy Vehicle Systems LLC effective January 1, 2024; and Meritor Industrial Products, LLC effective January 1, 2024.

[Signature Page Follows]

The undersigned duly authorized representative of the Cummins Inc. Benefits Policy Committee has signed this Fifth Amendment of the Cummins Pension Plan on this \_\_ of December, 2023, to signify the Committee's adoption hereof on behalf of the Company.

CUMMINS INC.

DocuSigned by:

JOHN Ö. GAIDOO,

**Member of the Benefits Policy Committee**