

SURVIVOR BENEFITS

Your Spouse

For Plan purposes, your spouse is your legal husband or legal wife for federal income tax purposes. As described in this section, your spouse may be entitled to certain survivor benefits if you die.

Your Domestic Partner

As described in this section, your spouses may be entitled to certain survivor benefits if you die. For Plan purposes, your domestic partner is an individual who meets the requirements described under “Your Domestic Partner” in the section titled “How Your Account Balance Program Benefits are Paid.”

For your domestic partner to receive the survivor benefits describe in this section, in most cases, you must file a notarized copy of the Domestic Partner Affidavit with the Avaya Pension Service Center before your death. Once you file a Domestic Partner Affidavit with the Plan Administrator, the individual named as your Domestic Partner in that Affidavit will be entitled to the survivor benefits described in this section unless you file a Termination of Domestic Partnership Affidavit.

If you die without a Domestic Partner Affidavit on file, your domestic partner usually will not receive a survivor death benefit. However, if you die without a Domestic Partner Affidavit on file while actively employed by Avaya, your domestic partner may receive a survivor death benefit if you and your domestic partner complied with a state or local registration process for domestic partners, you were the same-gender and were legally married under the laws of your state, or you were the same-gender and legally entered into a civil union under the laws of your state, and your domestic partner provides proof of such registration, marriage or civil union.

If You Die Before Beginning Your ABP Benefit

If you die before beginning to receive your vested ABP benefit, the value of your benefit will be distributed as follows:

- If you are legally married when you die, your spouse may elect to receive the full value of your vested ABP benefit distributed as either a lump sum or a single life annuity starting at any time after your death and on or before the April 1 following the year in which you would have reached age 70 ½.
- If you have a domestic partner when you die, your domestic partner may elect to receive the full value of your vested ABP benefit distributed as either a lump sum or a single life annuity starting at any time after your death and on or before the April 1 following the year in which you would have reached age 70 ½.

- If you are not legally married and do not have a domestic partner when you die, the full value of your ABP account is distributed to your estate as a single lump sum payment as soon as administratively feasible after your death.

If You Die After Your ABP benefit Starts

If you die while receiving annuity ABP benefits, any survivor benefit is paid in accordance with the terms of the annuity you were receiving at the time of your death.