



Voluntary Investment Plan

2016 Edition

Plan Information and Notice

The Boeing Company Voluntary Investment Plan (VIP) is one of the many important benefits offered to eligible employees of The Boeing Company or an Adopting Affiliate or Subsidiary. The VIP offers a convenient and flexible way to help eligible employees save for their retirement.

The “Company,” as used throughout this booklet, refers to The Boeing Company and Adopting Affiliates or Subsidiaries, as applicable. The “Boeing Controlled Group” refers to The Boeing Company and all of its Affiliates and Subsidiaries, even if they have not adopted the VIP.

Summary Plan Description and Plan Document

This booklet provides a general summary of your benefits under the VIP. The summary plan description (SPD) for the VIP comprises this booklet, including the applicable Contribution Summary Appendix (collectively, “SPD booklet”), and any future summaries of material modifications (referred to as *Updates*) to the SPD booklet.

The actual plan document is a legal document that was written in accordance with Federal rules, including rules of the Internal Revenue Service (IRS) and the Department of Labor. The plan document is formally referred to as The Boeing Company Voluntary Investment Plan, a copy of which may be obtained by writing the Committee (see Section 8, “Plan Information”). The contents and delivery of this SPD booklet are intended to comply with the Employee Retirement Income Security Act of 1974, as amended, and any regulations or authorities issued thereunder (ERISA). Every effort has been made to provide accurate information in this SPD booklet. Any representations contrary to the official plan document are not binding. If there is any conflict between the information in this SPD booklet and the official plan document, the official plan document will govern.

None of the statements in this SPD booklet or by the Company or its representatives are intended as tax, legal, investment, or accounting advice. The tax rules for benefits and other aspects of the VIP are complex. You are encouraged to consult with your own tax and/or financial advisors.

Updates

Periodically, the Company may add to or change benefits or features of the VIP. If there is a material change to the information in this SPD booklet, you will receive a summary of material modifications describing the changes. Be sure to keep any summaries of material modifications with this SPD booklet.

Notice of Company Rights

The Company intends to continue to offer the VIP. However, the Company reserves the right to terminate, suspend, or modify any benefits described in this booklet or offered under the VIP, in whole or in part, at any time, and for any reason for employees, former employees, retirees, alternate payees, and beneficiaries. The Plan Administrator and its authorized representatives have the right to recover overpayments, regardless of the cause, nature, or source of the overpayment.

This SPD booklet does not guarantee current or future employment or benefits. Receiving benefits under the VIP does not restrict the Company’s rights to discharge any employee at any time.

Effective Date

This SPD booklet highlights the benefits available to eligible employees under the VIP as of January 1, 2016, unless otherwise noted.

Definitions of Capitalized Terms

Key terms used throughout this SPD booklet are capitalized and defined in Section 9, “Definitions.”

My Retirement Income—Your 24/7 Source for Online Information

The My Retirement Income website is your source for 24/7 retirement benefit information, providing you the ability to review and manage your Boeing savings and/or pension benefits. You will be able to access VIP information, update your beneficiaries, perform transactions, and more.

On the Boeing web: Log on to *my.boeing.com*. Manage My Retirement Income by going to Total Compensation > Benefits > My Retirement Benefits on TotalAccess.

On the World Wide Web: Log on to *www.boeing.com/express* using your BEMSID and your Boeing TotalAccess password. Manage My Retirement Income by going to Total Compensation > Benefits > My Retirement Benefits on TotalAccess.

Boeing Retirement Service Center—Telephone Contact Through Boeing TotalAccess

To speak with the Boeing Retirement Service Center, call Boeing TotalAccess, at 1-866-473-2016. Enter your BEMSID and Boeing TotalAccess password and say, “Savings” when prompted. Hearing-impaired callers are encouraged to use the relay service offered by their phone carrier.

Representatives are available Monday through Friday, 6 a.m. to 6 p.m. Pacific time, excluding holidays.

Forgotten Your Boeing TotalAccess Password?

To protect your data, online transactions require that you enter your Boeing TotalAccess password. If you have forgotten your password, contact Boeing TotalAccess at 1-866-473-2016. Hearing-impaired callers should use the relay service offered through their telephone service provider. Enter your BEMSID and then say “Password,” or when prompted, select Option #3.

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Who Is Eligible

You are eligible to participate in the VIP if you are:

- a nonunion employee of the Company or an employee of the Company represented by one of the unions that are currently participating in the VIP (see the list below),
- paid directly through the Company's payroll department, and
- not on layoff or leave of absence without pay.

Participating Unions

The following collective bargaining units are currently participating in the VIP in accordance with agreements in effect as of January 1, 2016:

International Association of Firefighters	International Union of Operating Engineers
Local I-17 (Philadelphia, Pennsylvania),	Local 286
Local I-66 (Washington, Missouri, and California)	Local 286W
International Association of Machinists and Aerospace Workers (IAM)	Local 501W
District Lodge 751, District W24 (Oregon)	Society of Professional Engineering Employees Association (SPEEA)
District Lodge 751 (Washington)	Professional Unit
District Lodges 751, 70, 24 (foreign assignment)	Technical Unit
District Lodge 725 (California)	SPEEA Pilot/Instructors Unit (SPIU)
District Lodge 837	SPEEA Product Review Engineers
District Lodge 110, Local 2296	International Union, Security, Police and Fire Professionals of America (SPFPA)
District Lodge 75, Local 50	Local 2
District Lodge 75, Local Lodge 449	Local 5
District Lodge 171, Local 898	Local 159
District Lodge W-1, Local Lodge W-12	Fairbanks Joint Crafts Council and its affiliates
District Lodge 4, Local Lodge 2503	United Automobile, Aerospace and Agricultural Implement Workers of America
Space and Rocket City Lodge 2766 and District 75	Local 148
East Coast Aircrew Training Group (ECATG)	Local 887
International Brotherhood of Teamsters	Local 1069
Local 6	International Brotherhood of Electrical Workers
Local 174	Local 1
Local 610	Local 2295
	Electronic & Space Technicians Local 1553

Who Is Not Eligible

You are not eligible to participate in the VIP if any of the following apply to you:

- You are an active participant in a different 401(k) plan sponsored by a Boeing Controlled Group member.
- You are an employee of an Adopting Affiliate or Subsidiary and a citizen or national of the United States, but at the time of your employment (1) you are a bona fide resident of a foreign country (and not on an expatriate assignment on Company payroll), or (2) you were hired directly by a foreign branch of an Affiliate or Subsidiary to perform services outside the United States. The foregoing does not apply to expatriated U.S. employees.
- You are a nonresident alien working for a Boeing Controlled Group member and you have no earned income from the subsidiary or affiliate for work performed in the United States.
- You are working in a capacity that, at the sole discretion of the Plan Administrator, is considered as contract labor, leased employee, independent contractor, or another nonemployee status, even if a court or administrative agency determines that you are a common law employee of the Company retroactively or prospectively.

How to Enroll and Start Saving

SECTION

If you are eligible to participate in the VIP, you may enroll to start making contributions to the VIP any time after your hire date by accessing the My Retirement Income website through Boeing TotalAccess. When you are hired or otherwise become eligible to participate in the VIP, you also will receive a VIP enrollment kit that may be used as a guide to enroll; however, you do not need to wait to receive the kit before you enroll in the VIP.

Enroll Online or by Telephone

You may enroll and manage your VIP account either online or by telephone. You may make changes or stop your automatic enrollment (described below) by accessing the My Retirement Income website. To enroll or manage your VIP account by telephone, call the Boeing Retirement Service Center through Boeing TotalAccess.

When you enroll in the VIP, in addition to your contribution election, you also should decide who you will designate as your beneficiary (see “How to Designate a Beneficiary,” below) and how to invest your contributions (see Section 4, “Investing Your Contributions”).

Automatic Enrollment

If you are a newly eligible employee, you will be automatically enrolled in the VIP at a Pretax Contribution rate of 4 percent of your Base Pay. (Pretax Contributions are described below in Section 3, “Contributions to the VIP.”) The automatic enrollment will become effective as soon as administratively possible after 60 calendar days from the date you become eligible to participate in the VIP (typically within two pay periods). However, as described above, you may actively enroll at a different contribution rate or elect not to participate in the VIP before the 60-day period expires, in which case automatic enrollment will not apply to you.

If you are automatically enrolled in the VIP, you may request a refund of your Pretax Contributions that were automatically made to your VIP account within 60 calendar days from the date the first automatic contribution was deducted from your paycheck. The request to refund your Pretax Contributions must be made on the My Retirement Income website or by calling the Boeing Retirement Service Center through Boeing TotalAccess. A refund of your Pretax Contributions plus any investment earnings or losses will be issued to you in the form of a check from State Street Bank and Trust Company (the VIP’s trustee). Any Company Matching Contributions attributable to your Pretax Contributions that are refunded will be forfeited. The refund amount (including any related earnings or losses) will not be subject to the 10 percent early withdrawal tax otherwise applicable to certain distributions from the VIP before age 59½. However, the refund amount will be subject to income tax in the year when it occurred, so you will be sent an IRS Form 1099-R in January of the following year for use with your income tax filing.

If any additional automatic enrollment features apply to you, they will be described in the Contribution Summary Appendix.

Auto-Escalation

An auto-escalation feature applies to certain eligible employees who are automatically enrolled in the VIP and do not change their default Pretax Contribution rate. Refer to the Contribution Summary Appendix to see if the auto-escalation feature applies to you. Under the auto-escalation feature, if you have been automatically enrolled by December 31 and you do not change your default Pretax Contribution rate, the VIP will automatically increase your Pretax Contribution rate by 1 percent of your Base Pay on April 1 of the following year. As long as you do not change your default Pretax Contribution rate, your Pretax Contribution rate will be automatically escalated by 1 percent annually each April 1 thereafter until your rate reaches 8 percent of your Base Pay. You will receive a confirmation statement shortly before your contribution rate is automatically increased. Your increase will become effective as soon as administratively possible (typically within two pay periods) following April 1.

How to Designate a Beneficiary

At the time of your enrollment in the VIP, you should designate a beneficiary to whom your account balance will be paid if you die before it has been fully paid out to you. You may designate or change your beneficiary on the My Retirement Income website or by calling the Boeing Retirement Service Center through Boeing TotalAccess.

You may designate anyone as your beneficiary, and you may change your beneficiary at any time. However, if you are married and wish to designate someone other than, or in addition to, your Spouse as your primary beneficiary, you must obtain your Spouse's written, notarized consent on the Beneficiary Designation Authorization form. Notarized consent is required by Federal law; otherwise, your Spouse will be the sole primary beneficiary of your account.

The VIP recognizes beneficiary designations and changes only when they are completed in accordance with VIP rules and procedures and received by the Plan Administrator (or its authorized representative) before your death. You may not designate or change a beneficiary by using other documents (such as divorce decrees, prenuptial agreements, wills, or trusts).

If you have not designated a beneficiary or your primary and secondary beneficiaries are no longer living at the time of your death, then your VIP account will be paid with priority in the following order:

- To your surviving Spouse; if none, then
- To your surviving children, in equal shares; if none, then
- To another relative designated by the Committee or to your estate.

Your VIP account may receive contributions from your payroll contributions (Pretax Contributions, Roth Contributions (if eligible), Aftertax Contributions, and Catch-Up Contributions), Rollover Contributions, and, if applicable, any contributions made by the Company. These contributions are described in this section and in the Contribution Summary Appendix—please refer to that appendix as well for information regarding contributions. Except as noted otherwise, references to making contributions of any kind do not apply to retired or former participants, beneficiaries of deceased participants, or alternate payees.

Employee Contributions to the VIP

If you are eligible to actively participate in the VIP, you may contribute to the VIP from your paycheck in the form of Pretax Contributions, Roth Contributions (if eligible), Aftertax Contributions, or a combination thereof. Contributions must be in 1 percent increments.

You may make contributions from your Base Pay and, if eligible, from your Incentive Payment:

- **Base Pay:** For purposes of the VIP, your Base Pay means your base salary from the Company, including shift differential pay. Base Pay does not include overtime pay, instructor pay, per diem, special assignment premium pay, location allowances, commissions, incentive compensation awards, other bonuses, disability pay, or any other payment. The total of your election(s) for Pretax Contributions, Roth Contributions (if eligible), and Aftertax Contributions from your Base Pay cannot exceed a specified percentage of your Base Pay. Refer to the Contribution Summary Appendix for the maximum percentage of your Base Pay that you may contribute to the VIP.
- **Incentive Payment:** Certain nonunion and union-represented participants may make Pretax Contributions and Roth Contributions (if eligible) from their Incentive Payments. The Contribution Summary Appendix will indicate whether you are eligible to make contributions from your Incentive Payments. If you would like to make contributions to the VIP from your Incentive Payment, you must make a separate contribution election for this—your election for contributions from your Base Pay does not apply to your Incentive Payment. However, once you have made an election to contribute from your Incentive Payment, this election will apply to all future Incentive Payments unless you make a new election with respect to Incentive Payments. Contributions from Incentive Payments cannot be made as Aftertax Contributions or Catch-Up Contributions.

The amount of money that you contribute to the VIP does not affect your pay for purposes of calculating any applicable pension, life insurance, or disability benefits.

Change How Much You Contribute

You may increase, decrease, or stop the amount of money that you are contributing to your VIP account from your paycheck. Changes to your contribution rates will become effective as soon as administratively possible (typically within two pay periods).

You also have the option to make changes by using the voluntary contribution rate escalator. This feature, which is called “Auto-Save” on the My Retirement Income website, will allow you to elect future contribution rate increases for Pretax, Roth (if eligible), and/or Aftertax Contributions up to the maximum percentage of your Base Pay. You may elect to have your contribution rate automatically increase on a quarterly, semi-annual, or annual basis. You will receive a reminder notification approximately 30 days before the contribution rate increases. You may change or stop the voluntary contribution rate escalator at any time.

Important Note: SBP Restoration Benefit

If you are eligible for and have elected to contribute to the Supplemental Benefit Plan (SBP), you will not be allowed to change your VIP contribution rate or contribution method (Pretax, Roth, or Aftertax Contributions, as applicable) during the calendar year to which the SBP election relates. SBP-eligible employees have an enrollment period in the fall of each year to make their VIP and SBP contribution elections for the following calendar year. Employees eligible to participate in the SBP receive enrollment communications prior to the fall enrollment period.

Pretax Contributions

You may elect to make Pretax Contributions to your VIP account. Pretax Contributions are deducted from your paycheck before Federal and, in most cases, state income taxes are calculated on your total pay. This means that Pretax Contributions reduce your taxable gross pay. (Pretax Contributions are, however, subject to withholding for Federal Insurance Contributions Act [FICA] and Medicare taxes.)

Because your Pretax Contributions are not taxed as income when they are placed into your account, the contributions and any investment earnings on the contributions will be subject to Federal and, if applicable, state income taxes when they are distributed from the VIP.

If you reach the IRS limit on Pretax and Roth Contributions (described in “Contribution Limits” below) before the end of the calendar year, then your contributions will automatically switch to Aftertax Contributions for the remainder of the calendar year.

Roth Contributions

Nonunion and certain union-represented employees may elect to make Roth Contributions to their VIP accounts. The Contribution Summary Appendix will indicate whether you are eligible to make Roth Contributions. Roth Contributions (if eligible) are deducted from your paycheck after Federal and state income taxes are withheld. This means that Roth Contributions are taxed as current income when made. (Roth Contributions are also subject to withholding for FICA and Medicare taxes.)

A distribution of Roth Contributions and any investment earnings on the contributions will not be subject to Federal and, if applicable, state income taxes if it is made in a Qualified Distribution. If the distribution is not a Qualified Distribution, the investment earnings on your Roth Contributions will be subject to Federal and, if applicable, state income taxes when they are distributed from the VIP.

If you reach the IRS limit on Pretax and Roth Contributions (described in “Contribution Limits” below) before the end of the calendar year, then your contributions will automatically switch to Aftertax Contributions for the remainder of the calendar year.

For more information about Roth Contributions and how they differ from Pretax Contributions, see the Roth Guide that is available on the My Retirement Income website.

Aftertax Contributions

You may elect to make Aftertax Contributions to your VIP account from your Base Pay. Aftertax Contributions cannot be made from your Incentive Payment. Aftertax Contributions are deducted from your paycheck after Federal and, if applicable, state income taxes have been withheld from your paycheck. This means that Aftertax Contributions are taxed as current income when made. (Aftertax Contributions are also subject to withholding for FICA and Medicare taxes.)

Because your Aftertax Contributions are taxed as income when they are placed into your account, only the investment earnings on these contributions will be subject to Federal and, if applicable, state income taxes when they are distributed from the VIP.

Catch-Up Contributions

In addition to the Pretax Contributions and Roth Contributions described above, certain participants may make Catch-Up Contributions from their Base Pay to the VIP above applicable VIP and IRS limits (described in “Contribution Limits” below). You are eligible to elect to make Catch-Up Contributions during a calendar year if you are:

- age 50 or older by the end of the calendar year, and
- contributing at least 8 percent of your Base Pay to the VIP as Pretax Contributions and/or Roth Contributions (if eligible) unless you have already reached one of the annual IRS limits described in “Contribution Limits” below.

If you have not contributed the maximum contribution rate that applies to your Pretax and Roth Contributions (see the Contribution Summary Appendix for this percentage) and you have not reached one of the annual IRS limits, your designated Catch-Up Contributions will be treated as regular Pretax or Roth Contributions in accordance with your applicable election. This means that the Catch-Up Contributions you have made are reclassified as regular Pretax or Roth Contributions, as applicable; your account balance is not adversely affected.

Catch-Up Contributions are not deducted automatically from your paycheck. You must make a separate election for Catch-Up Contributions—in addition to your regular Pretax and/or Roth Contribution (if eligible) elections. You may choose a Catch-Up Contribution rate of up to 50 percent of your Base Pay for any pay period, up to the IRS annual limit on Catch-Up Contributions described in “Contribution Limits” below. Once you elect a Catch-Up Contribution rate, it remains in effect for future years until you change it or cancel it.

Rollover Contributions

If you are eligible to participate in the VIP and you previously participated in another qualified employer plan maintained outside the Boeing Controlled Group, you may request that the VIP trustee accept a direct rollover of all or a portion of your account from the other employer’s qualified plan, if such plan meets certain conditions. You also may directly roll over to the VIP all or a portion of your pretax contributions (and investment earnings thereon) in a traditional individual retirement account (IRA) or a simplified employee pension (SEP) IRA. Rollover Contributions from IRAs containing aftertax or nondeductible contributions are not accepted, and the VIP does not accept rollovers from a Roth IRA.

The VIP generally does not accept Rollover Contributions from other plans in the Boeing Controlled Group. However, terminated employees who maintain an account under the VIP and are eligible for a special voluntary lump sum payment of their vested accrued pension benefit from a Company-sponsored pension plan may be offered the option of electing a direct rollover of their lump sum pension payment from the pension plan directly into their existing VIP account. Impacted individuals will be notified of this option when it is available.

In order to complete your Rollover Contribution into the VIP, you must download and complete a Rollover Contribution form from the My Retirement Income website, or you may request the form by calling the Boeing Retirement Service Center through Boeing TotalAccess. You must also provide proof of the taxability of your rollover (pretax, Roth and/or aftertax money) with the completed Rollover Contribution form and rollover check.

Company Contributions to the VIP

To help you save for retirement, the Company may make contributions to your VIP account. If you are eligible to receive any contributions from the Company, they will be described in the Contribution Summary Appendix.

Contribution Limits

Annual IRS Limits

The Internal Revenue Code limits the amount of contributions to the VIP. These limits apply on a calendar-year basis and may be adjusted annually by the IRS for cost-of-living increases. For the current amounts of the IRS limits, see the “Key Benefit Limits” available on the My Retirement Income website under “Financial Well Being Tools & Resources” or call the Boeing Retirement Service Center through Boeing TotalAccess. The IRS generally announces limit increases in late October.

Limit on Pretax and Roth Contributions

The IRS limits the dollar amount of Pretax and Roth Contributions (on a combined basis) that a participant may contribute to the VIP during a calendar year (referred to as the “elective deferral limit”). If your combined Pretax and Roth Contributions in the VIP reach the elective deferral limit, your regular Pretax and/or Roth Contributions from that point forward will automatically switch to Aftertax Contributions. Beginning in January of the next year, your Pretax and/or Roth Contributions automatically will start again based on your existing election, unless you elect otherwise.

If you transfer between companies within the Boeing Controlled Group, or if you leave the Boeing Controlled Group to work for an unrelated employer, the elective deferral limit applies to Pretax and Roth Contributions that you make to all 401(k) plans on a combined basis. For example, if you participate in the VIP and another 401(k) plan in the same year, your contributions made on a pretax and Roth basis to both plans will be combined to determine whether you exceeded the elective deferral limit for the calendar year.

Limit on Catch-Up Contributions

The IRS limits the dollar amount of Catch-Up Contributions that a participant may contribute to the VIP during a calendar year (referred to as the “Catch-Up Contribution limit”). If your Catch-Up Contributions in the VIP reach this limit, your Catch-Up Contributions for that year will automatically stop. Beginning in January of the next year, your Catch-Up Contributions automatically will start again based on your existing election, unless you elect otherwise.

Like the elective deferral limit described above, if you transfer between companies within the Boeing Controlled Group, or if you leave the Boeing Controlled Group to work for an unrelated employer, the Catch-Up Contribution limit applies to such contributions that you make to all 401(k) plans on a combined basis. For example, if you participate in the VIP and another 401(k) plan in the same year, your catch-up contributions to both plans will be combined to determine whether you exceeded the Catch-Up Contribution limit for the calendar year.

Limit on Total Contributions

There is an annual IRS limit on the total amount of all contributions except Catch-Up Contributions and Rollover Contributions that can be contributed by you and the Company to your VIP account during a calendar year (referred to as the “annual additions limit”).

Limit on Eligible Compensation

Another annual IRS limit (referred to as the “compensation limit”) limits the amount of compensation that can be taken into account each year for purposes of determining the amount of contributions to your VIP account. If your compensation reaches the limit, no additional contributions may be made to your VIP account for the remainder of the calendar year.

Nondiscrimination Tests

Nondiscrimination tests required by Federal law apply to Pretax Contributions, Roth Contributions, Aftertax Contributions, and contributions made by the Company. If these tests are not passed, the VIP may be required to refund excess contribution amounts to certain “highly compensated employees.” You will be notified if this applies to you.

Vesting

Your entire account in the VIP is 100 percent vested at all times. This means that you have a nonforfeitable right to receive 100 percent of your account, except as noted below.

Although you may be fully vested in your benefits under the VIP, there are circumstances in which you may lose those benefits. Generally, a loss of all or some of your benefits may occur under any of the following circumstances:

- Enforcement of a Federal tax levy or collection by the United States on a judgment resulting from an unpaid tax assessment.
- Allocation of all or a portion of your account to another person as required by a qualified domestic relations order (QDRO), as described in “Qualified Domestic Relations Orders” in Section 7, “Plan Administration and Legal Rights.”
- An offset to satisfy certain civil or criminal judgments or settlements involving the VIP.
- Your account suffers losses as a result of investment performance.
- Your account is forfeited because you (or your beneficiary, as applicable) cannot be located. However, if you (or your beneficiary, as applicable) subsequently files a claim for a forfeited benefit, any amount forfeited will be reinstated and paid without interest upon verification of the claim, unless it has already been escheated to a state government.
- Your account was improperly credited due to an error.
- You requested a refund of Pretax Contributions made through automatic enrollment and forfeited any corresponding Company Matching Contributions.

Uniformed Service

If you take unpaid leave for uniformed service (including the military, National Guard, and the Commissioned Corps of the Public Health Service) and you have reemployment rights under the Uniformed Services Employment and Reemployment Rights Act (USERRA), you may make retroactive Pretax Contributions, Roth Contributions (if eligible) and/or Aftertax Contributions once you are reemployed, if certain conditions are met. You choose the amount to contribute (within VIP and IRS limits). In addition, if you were eligible to receive any contributions made by the Company, retroactive contributions will be made to your account automatically when you return to active status. You must meet the requirements of USERRA, including notice to your employer, and return to employment, and make your contributions within the prescribed time periods. For more information about uniformed service leaves and your rights under USERRA, call the Boeing Retirement Service Center through Boeing TotalAccess.

Top-Heavy Provision

Federal regulations require that the VIP includes provisions that would take effect in the event the VIP were ever to become “top heavy.” The VIP will be considered top heavy if a certain percentage of benefits have accrued in favor of key employees. The Company does not expect the VIP to become top heavy.

Investing Your Contributions

SECTION

The VIP is designed to enable you to choose how to invest your account and offers several investment funds. You may decide what percentage of your contributions you want to direct into each investment fund in 1 percent increments. You may put all of your VIP account into one investment fund, or you may spread out your contributions into several different funds. Investment elections may be made on the My Retirement Income Website or by calling the Boeing Retirement Service Center through Boeing TotalAccess. Investment elections that you make before 4 p.m. Eastern time will be effective the same day if it is a business day. (A “business day” is a day in which the New York Stock Exchange [NYSE] is open.) Transactions that you make on a nonbusiness day or transactions made on or after 4:00 p.m. Eastern time are effective the following business day.

If you do not choose how to invest your account in the VIP, it automatically will be invested in the Lifecycle Fund based on the date closest to your expected retirement year. The Lifecycle Funds currently serve as the qualified default investment alternative (QDIA) for the VIP. Each Lifecycle Fund is a diversified investment portfolio that includes a mix of the broad asset classes to help maximize long-term growth potential and manage risk at the same time. Each one is invested mainly in a combination of stocks and bonds suitable for the time frame from now until the retirement target year in the Lifecycle Fund (the number in each fund’s name refers to a target year for retirement).

None of the VIP’s investment funds are guaranteed by the Company, the fund managers, the VIP’s fiduciaries, or the U.S. Government. As a result, you may experience losses to your account and even a loss to your principal investment. Therefore, you are encouraged to consider your investment fund choices carefully. In addition, keep in mind that investment management fees and administrative fees are charged to each investment fund and reduce the rate of return for the funds.

Information regarding each of the VIP’s investment funds, such as objectives, strategies, fees, performance, and risks, may be found in the Fund Fact Sheets, which are updated quarterly. The Fund Fact Sheets also identify the investment managers for the funds. The Fund Fact Sheets and additional information regarding the investment funds, including the asset holdings of available investment funds, are available on the My Retirement Income website or by calling the Boeing Retirement Service Center through Boeing TotalAccess.

Important Note: The VIP is intended to constitute a participant-directed individual account plan under Section 404(c) of ERISA and 29 C.F.R. Section 2550.404c. Accordingly, the fiduciaries of the VIP are relieved of liability for any losses that are the direct and necessary result of your investment instructions. This means that you are responsible for your own investment decisions. In addition to the information described in this section, please refer to the Fund Fact Sheets and VIP’s Prospectus.

The Importance of Diversifying Your Retirement Savings

To help achieve long-term retirement security, you should carefully consider the benefits of a well-balanced and diversified investment portfolio. Spreading your assets among different types of investments may help you achieve a favorable rate of return, while minimizing your overall risk of losing money. This is because market or other economic conditions that cause one category of assets, or one particular security, to perform very well often cause another asset category, or another particular security, to perform poorly. If you invest more than 20 percent of your retirement savings in any one company or industry, your savings may not be properly diversified. Although diversification is not a guarantee against loss, it is an effective strategy to help you manage investment risk.

In deciding how to invest your VIP account, you should take into account all your assets, including any retirement savings outside the VIP. No single approach is right for everyone because, among other factors, individuals have different financial goals, different time horizons for meeting their goals, and different tolerances for risk. Accordingly, you should carefully consider your right to diversify the investments in your VIP account, including your right to diversify any investment that you have in the Boeing Stock Fund.

It is also important to periodically review your investment portfolio, your investment objectives, and the investment funds under the VIP to help ensure that your retirement savings will meet your retirement goals. For more information on individual investing and diversification, visit www.dol.gov/ebsa/investing.html or the My Retirement Income website.

Investment Advice Service

An investment advice service is available to help you make your investment elections. The service is provided by Financial Engines, an independent third-party investment advisor. More information regarding the investment advice service is available in the Investment Advice Guide on the My Retirement Income website. You may access the investment advice service within the My Retirement Income website or by calling Boeing TotalAccess and requesting "Investment Advice."

Automatic Rebalancing

The investment allocation in your account may become out of alignment with your prior investment election as some investments may grow faster than others. You may set your account to automatically rebalance periodically. This feature will adjust the allocation of your investments to be consistent with a prior investment election. You may elect this feature in the "Reallocate Current Funds" section of the My Retirement Income website. The automatic rebalancing feature is not available to executives who are grade E-3 and above.

Change How New Contributions Are Invested

As your needs change, you may change how your contributions are invested (in 1 percent increments) to any of the funds offered in the VIP. When you change how new contributions are invested, the change generally will be effective as soon as administratively possible (typically within two pay periods). Changing the investment of your future contributions will not change how your current account balance is invested. See "Transfer Money From One Investment Fund to Another," below, to make a change to how your current account balance is invested.

Transfer Money From One Investment Fund to Another

You may change how your current balance is invested among the available investment funds at any time, with limited exceptions (see "Insider Trading Rules," below). This is referred to as a transfer. You may transfer money from one fund to another in dollar amounts or whole percentages. You also may allocate your total current fund balances to a new combination of fund balances. This is referred to as a reallocation.

Transferring money between funds or reallocating your fund balances does not change how your future contributions are invested. Also, consider that transferring money between funds may cause redemption fees to be charged to your account. See "Redemption Fees," below, for more information.

If you are enrolled in the automatic rebalancing feature (see the description of this feature above) and you make a transfer or reallocation, the automatic rebalancing feature will stop.

Redemption Fees

Although the VIP allows daily trading, it does not allow unlimited trading. Excessive trading by one person may hurt the other investors in a particular fund. To discourage short-term trading, which may hurt long-term fund performance, all VIP funds charge a 1.5 percent redemption fee on the value of fund units sold within 15 full calendar days of their purchase. Transfers out of a fund into another fund must be made at least the 16th full calendar day after the initial transfer into the fund to avoid the redemption fee. Redemption fees are paid to the funds that experience short-term trading to help offset brokerage commission, market impact, and other costs associated with short-term trading.

Investment fund units purchased through investment elections for future contributions (including contributions made through automatic enrollment), loan payments, and rollover contributions will be excluded from the redemption fee calculation and will not be counted as purchases for the purpose of applying the redemption fee. This restriction also has no impact on transactions such as withdrawals, distributions, or new loans. Units sold through these methods are excluded from the redemption fee calculation.

The Plan Administrator reserves the right to further limit your trading if it is determined to be excessive.

Futures Contracts and Commodity Interests

The investment funds offered under the VIP may trade in futures contracts, options on futures contracts, or other commodity interests. The Boeing Company Employee Benefit Investment Committee, the committee responsible for oversight of the VIP's investments, enters into agreements with the fund managers as necessary to permit their trading in these interests in accordance with investment guidelines it has established under the terms of the VIP. The purpose of investing in futures is to achieve the same investment experience as holding the securities directly. Pursuant to Rule 4.5 under the Commodity Exchange Act (CEA), The Boeing Company Employee Benefit Investment Committee has claimed an exclusion from the definition of the term "commodity pool operator" under the CEA and, therefore, is not subject to registration or regulation as a pool operator under the CEA.

Boeing Stock Fund

You may invest in Boeing Stock through the VIP's Boeing Stock Fund. You are not required to invest any portion of your account in the Boeing Stock Fund. The Boeing Stock Fund invests its assets almost entirely in Boeing Stock and seeks to track the performance of Boeing Stock. The fund also keeps a small amount of cash invested in short-term investments to process transfers and withdrawals on a daily basis.

Dividends

As a participant who invests in the Boeing Stock Fund, you receive a dividend for each quarter in which The Boeing Company declares a dividend. You are given the choice to reinvest the dividends or take the dividends in cash. Dividends that are reinvested are applied to purchase additional Boeing Stock Fund units. When a dividend is declared, participants who reinvest their dividends see an increase in the number of units they hold in the Boeing Stock Fund. Dividends that are distributed in cash are paid to participants on a quarterly basis.

Voting Rights

You are entitled to exercise voting rights for the shares of Boeing Stock allocated to your VIP account. Your allocation is a proportionate share of the Boeing Stock held in the Boeing Stock Fund based on the amount of your investment in the fund. You do not have direct ownership of your allocated shares of Boeing Stock; the shares are registered in the name of a trustee and held for your benefit. If you are invested in the Boeing Stock Fund, before each shareholders meeting, you will receive a proxy statement and a form so that you may indicate how you want your allocated shares to be voted. The VIP's trustee will vote your share allocation according to your instructions. If you do not exercise your voting rights, the trustee will vote your allocated shares in the same manner and proportion as those instructions received from other VIP participants who voted.

Insider Trading Rules

Insider trading rules apply to transferring funds into or out of the Boeing Stock Fund. This means that you cannot transfer funds into or out of the Boeing Stock Fund if you are aware of material nonpublic information about the Boeing Controlled Group. This includes electing or ceasing participation in the automatic rebalancing feature of the VIP. It also includes enrolling in the Financial Engines Professional Management (PM) program when you have automatic rebalancing in place or if you believe that signing up for the PM program is likely to result in the sale of a portion of your Boeing Stock Fund while you are in possession of material, non-public information, either now or as Financial Engines manages your account going forward. See PRO-12, "Buying and Selling Securities – Insider Trading" and the My Retirement Income website for more information.

To the extent any Company Matching Contributions will be made in the Boeing Stock Fund, employees will be required to take the Insider Trading Course to help ensure that they understand the rules to protect against insider trading.

Named Fiduciary

The named fiduciary and investment manager for the Boeing Stock Fund is Evercore Trust Company, N.A. (Evercore). Evercore is an independent fiduciary responsible for deciding if the Boeing Stock Fund should remain as an investment fund under the VIP. Evercore has the authority to restrict investment in the Boeing Stock Fund and to sell or otherwise dispose of all or any portion of the Boeing Stock held in the Boeing Stock Fund (subject to any practical or legal restrictions). Under the terms of its engagement, Evercore will continue to maintain the Boeing Stock Fund as a VIP investment option consistent with the terms of the VIP unless otherwise prohibited by ERISA. In the event of a sale or other disposition, Evercore would designate an alternate investment fund under the VIP for the temporary investment of any proceeds. If you have any questions regarding Evercore's role, please see the separate letter from Evercore. A copy of this letter is available on the My Retirement Income website. You also may contact Evercore with any questions at boeingplans@evercore.com.

Loans

The VIP provides eligible participants with the flexibility to borrow a portion of their VIP account subject to certain limits. Loans generally are available to active employees of the Boeing Controlled Group and employees on a Company-approved leave of absence only. Investment earnings stop on any money that you borrow until it is repaid. You also are charged interest on the loan. Loan provisions and procedures for the VIP are summarized in the Loan Guide on the My Retirement Income website. You may request that a copy of the Loan Guide be mailed to your home (at any time at no charge) by calling the Boeing Retirement Service Center through Boeing TotalAccess.

Withdrawals While Employed

The VIP allows the following types of withdrawals while you are working for the Boeing Controlled Group:

- Withdrawals of Aftertax Contributions,
- Withdrawals of Rollover Contributions,
- Withdrawals of Company Matching Contributions,
- Withdrawals after age 59½,
- Hardship withdrawals,
- Withdrawals of FSP Sick Leave Contributions, and
- Withdrawals upon disability for transferred eXMeritus or Global Aeronautica participant balances.

In addition to applicable Federal and state income taxes that apply to a withdrawal, a 10 percent early withdrawal tax generally applies to the taxable portion of most withdrawals that are taken before age 59½. (Exceptions to the 10 percent early withdrawal tax may apply. For details, call the Boeing Retirement Service Center through Boeing TotalAccess and speak to a customer service associate.) The 10 percent early withdrawal tax is not withheld at the time of distribution, which means that you will be responsible for paying it when you file your taxes for the year of distribution, so you should plan accordingly.

If a distribution of your Roth Contributions and/or Rollover Contributions from your designated Roth account in a former employer's 401(k) plan (and earnings on such contributions) is a Qualified Distribution, then such amounts, including the earnings, may be distributed to you without any Federal (or state, if applicable) income taxes applied.

You may request a withdrawal through the My Retirement Income website or by calling the Boeing Retirement Service Center through Boeing TotalAccess. You also may specify the investment funds from which your withdrawal should be taken. If you do not make an election, then funds are withdrawn proportionally from your investments. If your withdrawal includes proceeds from the Boeing Stock Fund, you must elect whether you want those funds processed as an in-kind distribution (in direct registered shares) or as a cash distribution.

Withdrawals of Aftertax Contributions

You may withdraw all or part of your Aftertax Contributions (and earnings on such contributions) at any time. If you elect a withdrawal of Aftertax Contributions but are not rolling it over directly to an IRA or another retirement plan, 20 percent of the taxable portion (i.e., investment earnings) of your withdrawal will be withheld for Federal income taxes. Additional withholding may apply for any applicable state taxes. In addition, the 10 percent early withdrawal tax may apply to the taxable portion of your withdrawal if you are under age 59½.

Withdrawals of Rollover Contributions

You may withdraw all or part of your Rollover Contributions (and earnings on such contributions) at any time. If you elect a withdrawal of Rollover Contributions but are not rolling it over directly to an IRA or another retirement plan, 20 percent of the taxable portion of your withdrawal will be withheld for Federal income taxes. Additional withholding may apply for any applicable state taxes. In addition, the 10 percent early withdrawal tax may apply to the taxable portion of your withdrawal if you are under age 59½.

Withdrawals of Company Matching Contributions

If you were eligible for and received Company Matching Contributions, you may withdraw all or part of your Company Matching Contributions (and earnings on such contributions) at any time after you have completed five years of service with the Boeing Controlled Group. If you elect a withdrawal of Company Matching Contributions but are not rolling it over directly to an IRA or another qualified retirement plan, 20 percent of the taxable portion of your withdrawal will be withheld for Federal income taxes. Additional withholding may apply for any applicable state taxes. In addition, the 10 percent early withdrawal tax may apply to the taxable portion of your withdrawal if you are under age 59½.

If you elect a withdrawal of Company Matching Contributions, your Company Matching Contributions will stop during the six-month period following the withdrawal. Company Matching Contributions automatically will resume after the six-month suspension period if you are actively contributing and eligible for Company Matching Contributions at that time.

Withdrawals After Age 59½

You may withdraw all or part of your VIP account after attaining age 59½. If you are not making a direct rollover to an IRA or another retirement plan, 20 percent of the taxable portion of your withdrawal will be withheld for Federal income taxes. Additional withholding may apply for any applicable state taxes. The additional 10 percent early withdrawal tax will not apply to an age 59½ withdrawal.

Hardship Withdrawals

You may request a hardship withdrawal from all or part of your VIP account (except as described below) when you experience certain defined financial emergencies and have no other financial resources to alleviate your financial hardship. You may withdraw only up to the amount needed to satisfy your financial need plus an additional amount to cover Federal and state tax withholding. In most cases, you will owe regular income taxes on the taxable portion of the money withdrawn plus a 10 percent early withdrawal tax. You also may owe state income taxes.

Eligible Hardship Emergencies

You may apply for a hardship withdrawal to help alleviate one or more of the following financial needs:

- Expenses for (or necessary to obtain) medical care (described in Internal Revenue Code Section 213(d)) for you, your Spouse, or any of your dependents and not reimbursed from another source.
- Costs directly related to the purchase of your primary residence (excluding ongoing mortgage payments).
- Payment of tuition, related educational fees, and room and board expenses for the next 12 months of postsecondary education for you or your Spouse, children, or dependents.
- Payments necessary to prevent your eviction from your principal residence or foreclosure on the mortgage on your principal residence.
- Funeral expenses for your parents, Spouse, children, or dependents.
- Repairs of your principal residence.
- A leave or absences from work without pay for 15 or more consecutive business days.
- A lump-sum child support payment (by court order only).
- Past due Federal or state taxes (by Federal or state delinquency notice only).

For hardship withdrawals, a dependent is defined under applicable IRS rules. Please call the Boeing Retirement Service Center through Boeing TotalAccess for information regarding who is considered to be your dependent for purposes of hardship withdrawals.

Certain restrictions may apply to hardship withdrawals of Special Company Retirement Contributions. If they apply to you, these restrictions will be described in the Contribution Summary Appendix. In addition, FSP Sick Leave Contributions are not available for a hardship withdrawal.

Applying for a Hardship Withdrawal

To apply for a hardship withdrawal, request the Hardship Withdrawal Package from the My Retirement Income website or request the package by calling the Boeing Retirement Service Center through Boeing TotalAccess. Complete and submit the form and all documents to the Boeing Retirement Service Center according to the instructions on the form.

Before applying for a hardship withdrawal, you first must take all withdrawals available to you from the VIP (see the withdrawal options described above) and any other savings plans maintained by the Boeing Controlled Group.

In addition, you must:

- Stop all contributions to the VIP if discontinuing contributions could satisfy the financial hardship.
- Apply for funds to meet your expenses from a commercial lender, unless the loan would cause a financial hardship.
- Obtain all available loans from all plans (including the VIP and any other savings plan maintained by the Boeing Controlled Group) for which you are eligible, unless the loan itself would cause a heavy financial hardship.
- Provide documentation to the Boeing Retirement Service Center that supports the need for a hardship withdrawal.
- Certify the financial resources that are available to you, your Spouse, and your minor children.
- Certify that the financial need cannot be met through other sources, including loans and the reasonable liquidation of other assets.

If you take a hardship withdrawal, your contributions to the VIP will continue unless you request that payroll deductions stop. However, any otherwise applicable Company Matching Contributions will stop during the six-month period following the withdrawal. Your future Company Matching Contributions, if you are otherwise eligible to receive Company Matching Contributions, will resume automatically after the six-month suspension period if you are actively contributing and eligible for Company Matching Contributions at that time.

If you are eligible for the VIP dividend payout program and your hardship withdrawal is approved between the date you become entitled to a dividend and the dividend payment date, your next Boeing Stock Fund quarterly dividend will automatically be distributed to you even if you have elected the dividend reinvestment option. The amount of your hardship withdrawal will not be reduced by this dividend payment. Your dividend election will be restored the following quarter. If you have no election on file, your dividends will automatically be reinvested in the Boeing Stock Fund the following quarter.

Withdrawals of FSP Sick Leave Contributions

If you have an FSP Sick Leave account in the VIP and are eligible to withdraw sick leave benefits from this account, an FSP Sick Leave Withdrawal Eligibility letter will be mailed to you for each applicable pay week. This form will advise you of the amount you are eligible to withdraw from the VIP and will provide you with payment options. If you request payment, a check will be mailed to you within one week of your withdrawal request. You can process this withdrawal request through the My Retirement Income website or by calling the Boeing Retirement Service Center. If you do not use your FSP Sick Leave account, you will receive payment for your FSP Sick Leave Contribution account upon retirement or termination from the Boeing Controlled Group.

Withdrawals on Disability for Transferred eXMeritus or Global Aeronautica Balances

You may withdraw the portion of your account in the VIP that was transferred from the eXMeritus Software Federal Systems, Inc. 401(k) Plan or the Global Aeronautica LLC 401(k) Plan upon a total disability (as defined by the VIP). A withdrawal of your transferred eXMeritus or Global Aeronautica balance must be made by calling the Boeing Retirement Service Center through Boeing TotalAccess.

Taking a Distribution When You Leave the Boeing Controlled Group

If you leave the Boeing Controlled Group and your VIP account balance is \$1,000 or less, your account will be paid out automatically as a lump sum 90 days after you have been notified of your distribution options and automatic lump sum payout. This will give you time to decide the manner in which you wish to receive the payout (e.g., as a rollover to another plan, IRA, or Roth IRA) within the 90-day period. If you do not make a timely election, your account balance will be paid directly to you.

If your VIP account balance exceeds \$1,000 when you leave the Boeing Controlled Group, you will have several choices for accessing your VIP funds. You may be able to:

- Defer receipt of your account balance subject to required minimum distribution rules that may require you to commence distributions after you reach age 70½.
- Receive a partial distribution, with the balance of your account remaining in the VIP.
- Receive monthly, quarterly, semiannual, or annual installment payments in a fixed dollar amount specified by you.
- Receive the balance of your account in monthly, quarterly, semiannual, or annual installment payments for a specific number of years, in one-year increments up to 10 years. The amount of each payment will equal the value of your account divided by the number of installments remaining.
- Purchase a commercial period certain annuity if your account balance is greater than \$5,000. A period certain annuity provides payments for a specified number of years from a life insurance company selected by the Plan Administrator. Any Roth money cannot be applied toward the purchase of the annuity.
- Roll over your account into another retirement plan, IRA, or Roth IRA. (For more information, see “Rollovers to an IRA, a Roth IRA, or Another Qualified Plan,” below.)
- Receive an in-kind distribution of some or all of the Boeing Stock in your Boeing Stock Fund account. (“In-kind” means your shares of Boeing Stock will be directly registered by Computershare (the transfer agent for Boeing Stock) and a transaction advice confirming the registration will be sent by regular U.S. Mail to your mailing address on file.) Also, you may elect to receive your Boeing Stock in installments. You will receive your distribution in whole shares; the value of any remaining fractional shares will be paid in cash.
- Receive a total distribution in cash.

If you elect an installment distribution, you may suspend your installment payments and elect to have your VIP funds paid in one of the forms of payment listed above at any time, subject to minimum distribution rules. However, once you suspend the installment option, you cannot resume installment payments at a later date.

If you elect to take your distribution as a total distribution, partial distribution, or installments with a payment period of less than 10 years, there will be a mandatory 20 percent withholding for Federal income tax purposes on the taxable portion of your distribution unless you roll over the money into another qualified employer plan or IRA. Additional withholding may apply for any applicable state taxes. In general, you also will be subject to an additional 10 percent early withdrawal tax (as discussed above) if you are under age 59½, unless you roll over the money into another qualified employer plan, IRA, or Roth IRA. (Exceptions to the 10 percent early withdrawal tax may apply, including if you terminate employment during or after the year you reach age 55. For details, call the Boeing Retirement Service Center through Boeing TotalAccess and speak to a customer service associate.)

If you elect to take an in-kind distribution of Boeing Stock, you will not have to redeem any shares of stock to cover the automatic 20 percent withholding discussed above. However, if you receive both stock and cash, 20 percent of the total taxable value—from both stock and cash—will be withheld from the cash portion of your distribution.

Soon after you terminate your employment, you will receive a package of information to assist you in choosing an appropriate distribution option. You may request a termination package by calling the Boeing Retirement Service Center through Boeing TotalAccess. Total distribution requests cannot be processed until 15 days after you have terminated your employment with the Boeing Controlled Group. This ensures that any final contributions and loan repayments have been posted to your account.

Federal Income Taxation of Boeing Stock

If you receive a lump sum distribution (as defined in the next paragraph) that includes an in-kind distribution of Boeing Stock from the Boeing Stock Fund, special Federal tax treatment is available under certain circumstances for what is called “net unrealized appreciation” (NUA) of the Boeing Stock. The NUA on a share of stock equals the market price of the share when it is distributed from your VIP account minus the cost of the share when it was purchased for your VIP account. In other words, the NUA is the increase in value of the share of stock while it was held in your VIP account.

For purpose of the above, a lump sum distribution means a single distribution received within one calendar year on or after the time you reach age 59½ or after you are no longer employed by the Company, and consists of the entire balance of your account in the VIP and all other profit-sharing plans maintained by the Boeing Controlled Group.

If you receive Boeing Stock in-kind in a lump sum distribution, then you will not be taxed on the NUA at that time. Instead, you will be taxed on the NUA when you later sell the stock; when you do, the tax will be at the applicable capital gains tax rate, which is usually lower than ordinary income tax rates. In that case, the tax on the NUA is deferred and may be at a lower rate than the tax on the rest of your distribution from the VIP.

In addition, when you sell the stock, if the value of the stock has increased since the date you received the distribution, this additional appreciation may be taxed at the applicable capital gains rate, depending on how long you have held the stock since you received the distribution. If you sell the stock for less than the amount that the stock cost when it was purchased for your VIP account, you may realize a loss for tax purposes for the year in which you sell the stock. Under certain circumstances, you may elect not to have this treatment apply to the NUA if you make a special tax election.

Example: Assume you made Pretax Contributions to the VIP and invested them in the Boeing Stock Fund. Also assume that when the Boeing Stock Fund units were contributed to your account, they were worth \$1,000. You now receive an in-kind distribution of stock worth \$1,400 as part of a lump sum distribution. The NUA on the stock is \$400. At the time of distribution, you will be taxed on \$1,000 at ordinary income rates, but you may defer paying tax on the \$400 of NUA until you later sell those shares. If the shares are worth \$1,700 when you sell them, the \$400 of NUA would be taxed at the applicable capital gains rate, and the additional \$300 of gain would be taxed according to how long you held the stock since the time of distribution. Alternatively, if your stock distribution was not part of a lump sum distribution, you would be taxed on the full \$1,400 at ordinary income tax rates at the time of distribution. If you eventually sold the stock for \$1,700, you would be taxed only on the additional \$300 of gain earned between the date of your VIP distribution and the date of sale (because you already paid tax on the original \$1,400).

Income tax laws and regulations are complex and change frequently. You should seek competent tax advice when receiving a distribution from your account, especially when that distribution may include Boeing Stock.

Rollovers to an IRA, a Roth IRA, or Another Qualified Plan

You may elect to have all or a portion of certain VIP distributions and withdrawals rolled over directly to an IRA, a Roth IRA, or another retirement plan. Direct rollovers to other plans are subject to acceptance by the administrator of the other employer’s plan. It is especially important to receive confirmation from the other plan’s or IRA’s administrator that the plan or IRA may accept the rollover if you want to roll over Boeing Stock, Roth, or Aftertax Contributions. You may make your rollover request through the My Retirement Income website or by calling the Boeing Retirement Service Center through Boeing TotalAccess.

Mandatory Federal income tax withholding (at a rate of 20 percent) and applicable state tax withholding will be applied to the taxable portion of most VIP distributions that are not rolled directly to an IRA or another qualified plan (excluding any hardship distributions, required minimum distributions, and installment payments made over a period of ten years or more). In addition, a 10 percent early withdrawal tax may apply if you are under age 59½ at the time of your distribution. An exception to the 10 percent early withdrawal tax may apply if you terminate employment during or after the year you reach age 55.

Distribution of Your Account if You Die

In the event of your death, your valid primary beneficiary will be entitled to the full value of your entire account. However, if you are receiving payments under an annuity contract at the time of your death, the terms of the annuity contract will determine the benefit payable to a beneficiary.

If your beneficiary is a sole individual (such as your Spouse or child), or an estate or trust, the beneficiary may be eligible to defer receipt of your account as discussed below. After the account has been established in the beneficiary's name following your death, he or she may direct the investment of the account. If your beneficiary defers receipt, he or she must name a beneficiary to receive the benefit in the event he or she dies before receiving the benefit, except that estates and trusts cannot name a beneficiary.

If the account balance is \$1,000 or less, the beneficiary will receive notification that the account automatically will be paid out as a lump sum 90 days after the notification has been sent. This will give the beneficiary time to decide the manner in which he or she wishes to receive the payout (e.g., as a rollover to an IRA) within the 90-day period. If the beneficiary does not make a timely election, the account will be paid directly to the beneficiary.

Loans Outstanding at the Time of Your Death

If you have an outstanding loan when you die, your outstanding loan balance will be considered a distribution to your estate. Your estate will be responsible for taxes owed on the taxable portion of the distribution.

Payment Options for Sole Spousal Beneficiaries

If the sole beneficiary is your surviving Spouse and the account balance exceeds \$1,000, Federal law currently permits a Spouse to leave the benefit in the VIP until the later of:

- December 31 of the year in which you otherwise would have reached age 70½, and
- December 31 of the year in which the fifth anniversary of your death occurs.

The surviving Spouse also may elect to roll over the entire account balance to another retirement plan, IRA, or Roth IRA. Partial distributions and installments are not permitted.

If your Spouse dies before your account balance is distributed to him or her, your Spouse's designated sole surviving beneficiary may leave the money in the VIP until December 31 of the year in which the fifth anniversary of the date of your death occurs. If the account has not been transferred to an account for the Spouse or he or she has not designated a valid beneficiary, the account will be paid to the Spouse's estate.

Payment Options for Sole Nonspousal Beneficiaries

If your account balance exceeds \$1,000, a sole beneficiary other than your Spouse may leave the money in the VIP until December 31 of the year in which the fifth anniversary of your death occurs, or he or she may elect to roll over his or her portion of your account to an IRA or a Roth IRA. Partial distributions and installments are not permitted.

If the initial beneficiary dies before your account balance is distributed to him or her, his or her sole surviving beneficiary may leave the money in the VIP until December 31 of the year in which the fifth anniversary of the date of your death occurs. If the account has not been transferred to an account for the beneficiary or he or she has not designated a valid beneficiary, the account will be paid to the beneficiary's estate.

Payment Options for Multiple Beneficiaries

If you have multiple beneficiaries, the beneficiaries are not eligible to defer receipt of your account balance. In this case, the account will be divided according to the designation and paid to each beneficiary in a lump sum payment as soon as administratively possible after your death. Each beneficiary may elect to roll over his or her portion of your account to an IRA or a Roth IRA.

If your initial sole beneficiary designates multiple beneficiaries and dies before receiving payment, benefits will be divided according to the designation and paid to each beneficiary in a lump sum payment as soon as administratively possible.

Claims and Appeals

SECTION

If you have an issue regarding your VIP account or your right to receive benefits under the VIP, call the Boeing Retirement Service Center through Boeing TotalAccess and discuss the situation with a retirement service representative. If the issue is not resolved, you may file a formal (written) claim.

Filing a Claim

If you feel you are being denied a benefit under the VIP, the VIP has established the following procedures for initiating a formal claim and appeal of denied benefits.

A formal claim for benefits should be sent in by writing to the following address:

Boeing Retirement Operations
The Boeing Company
P.O. Box 3707, MC 9U7-09
Seattle, WA 98124-2207

Boeing Retirement Operations will respond in writing within 90 days of receiving the claim. If special circumstances require more time, the review period may be extended up to an additional 90 days. You will be notified in writing of this extension.

If your formal claim is denied, you will be notified in writing. This notice will include:

- The specific reasons for the denial,
- A reference to the specific VIP provisions on which the claim determination was based,
- A description and explanation of any additional information that is needed to process your claim,
- A description of the VIP's review procedures and the applicable time limits, and
- A summary of your rights to take legal action.

Filing an Appeal

You or a person you appoint may appeal a denial of benefits by writing to the Committee at the address below within 60 days of you receiving notice of the denial or partial denial of VIP benefits:

Employee Benefit Plans Committee
The Boeing Company
100 North Riverside, MC 5002-8421
Chicago, IL 60606-1596

You must indicate the reason for your appeal and may include any information or documents that you believe are relevant to the claim. If you do not appeal within 60 days of receipt of the benefit determination notice, you will be deemed to have waived your right of appeal.

In your appeal, you must:

- State, in writing, why you believe the claim should have been approved,
- Submit any information and documents you think are appropriate, and
- Send the appeal and any supporting documentation to the Committee in a timely manner.

The Committee will review your appeal, render a decision, and notify you of its decision within 60 days of receipt of your appeal. If special circumstances require more time, the review period may be extended for up to an additional 60 days. You will be notified in writing of this extension.

If your appeal is denied, in whole or in part, the Committee will send you a notice that will include:

- The specific reasons for the denial,
- A reference to the specific VIP provisions on which the determination was based,
- A summary of your right to additional appeals or legal action, and
- A statement of your right to obtain, free of charge, copies of documentation relevant to the decision.

You may not bring a civil action for benefits under the VIP unless and until you exhaust the above claims and appeals procedures. If the Committee makes an adverse benefit determination on appeal, you may bring a civil action under Section 502(a) of ERISA. Any action must be commenced within 180 days after receipt of the decision on appeal of your initial claim for benefits (or expiration of time to take an appeal if no appeal is taken).

Benefits will be paid under the VIP only if the Committee decides in its discretion that you are entitled to them. It is the Committee's exclusive right to interpret the terms of the VIP to resolve a claim for benefits and to exercise its discretion to resolve all questions arising under the VIP. Decisions of the Committee are final and binding.

What Rights You Have Under Federal Law

ERISA provides you with certain rights and protections. These rights are explained here.

Receive Information About the VIP and Benefits

You have the right to:

- Examine, without charge, at the Plan Administrator's office and other specified locations, such as work sites and union halls, all documents governing the VIP, including insurance contracts, collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the VIP with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration (EBSA).
- Obtain a personal copy of these documents or related material, by sending a written request to the Plan Administrator. You may obtain copies of documents governing VIP operation, including insurance contracts, copies of the latest annual report (Form 5500 Series), collective bargaining agreements, and an updated summary plan description. You will be charged a reasonable fee for copies.
- Receive a summary of the VIP's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.
- Obtain a statement telling you (1) the amounts credited to your account under the VIP and (2) the total amount you would receive if your employment terminated now. This statement must be requested in writing, by telephone, or online and is not required to be given more than once every 12 months. The Plan Administrator must provide the statement free of charge.

Prudent Actions by Plan Fiduciaries

In addition to creating rights for VIP participants, ERISA imposes duties on the people who are responsible for operating the VIP. The people who operate your VIP, called "fiduciaries" of the VIP, have a duty to do so prudently and in the interest of you and other VIP participants and beneficiaries.

No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a VIP benefit or exercising your rights under ERISA.

Enforce Your Rights

If your eligibility or a VIP benefit claim is denied or ignored, in whole or in part, you have the right to:

- Know why this was done,
- Obtain copies of documents relating to the decision without charge, and
- Appeal any denial, all within certain time schedules (see Section 6, "Claims and Appeals").

Under ERISA, there are steps you may take to enforce the above rights. For instance:

- If you request a copy of VIP documents or the latest annual report and you do not receive it within 30 days, you may file suit in 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 them, unless the materials were not sent because of reasons beyond the Plan Administrator's control.
- If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in state or Federal court after you exhaust your appeal rights.
- If you disagree with the VIP's decision or lack thereof concerning the qualified status of a domestic relations order, you may file suit in Federal court.
- If VIP fiduciaries misuse the VIP's money, or if you are discriminated against for asserting your rights, you may seek assistance from the Department of Labor or you may file suit in 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.

Receive Assistance With Your Questions

If you have any questions about:

- The VIP, contact the Boeing Retirement Service Center through Boeing TotalAccess or the Plan Administrator.
- This statement of your rights under ERISA, or if you need assistance obtaining documents from the Plan Administrator, contact the nearest office of the Employee Benefits Security Administration (EBSA), 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 NW, Washington, DC 20210.

You also may obtain certain publications about your rights and responsibilities under ERISA from the EBSA on the World Wide Web (www.askebsa.dol.gov) or by calling the EBSA hot line at 1-866-444-EBSA (1-866-444-3272).

Your Responsibilities Under the VIP

As a participant in the VIP, you must:

- Submit any claim for VIP benefits in accordance with VIP rules.
- Inform the Company of any change in your marital status, address, or contact information (even after you have terminated employment). It may be necessary for the Company to contact you from time to time on matters relating to your VIP benefit.
- Provide any information or documentation requested by the Plan Administrator.
- Safeguard your account. Participants (including beneficiaries and alternate payees entitled to benefits under the VIP) are responsible for safeguarding the privacy and security of their account information (including their BEMSID and Boeing TotalAccess password). The Plan Administrator, Committee, Company, and trustee will not be liable for any loss that may result from unauthorized access to an account. Your Boeing TotalAccess password is necessary whenever you want to access information about your VIP benefit, whether you are an active employee, a retiree, or a terminated employee. If you lose your Boeing TotalAccess password, call Boeing TotalAccess.
- Abide by VIP rules.

How the VIP Is Administered

The Boeing Company Board of Directors has designated the Committee as the Plan Administrator. This Committee is composed of Company employees who are appointed to their positions by the Board of Directors.

Plan Administrator's Rights

Notwithstanding any other provision in the VIP, and to the full extent permitted under ERISA and the Internal Revenue Code, the Plan Administrator has the exclusive right, power, and authority, in its sole and absolute discretion, to:

- Administer, apply, construe, and interpret the VIP and all related VIP documents.
- Decide all matters and questions arising in connection with the VIP's eligibility and participation requirements and entitlement to benefits; and the nature, type, form, amount, and duration of benefits.
- Amend the VIP.
- Establish rules and procedures to be followed by participants and beneficiaries in filing applications for benefits and in other matters required to administer the VIP.
- Prescribe forms for filing benefit claims and for enrollment materials.
- Receive all applications for benefits and make all determinations of fact necessary to establish the right of the applicant to benefits under the provisions of the VIP, including the amount of such benefits.
- Appoint accountants, attorneys, actuaries, consultants, and other people (who may be employees of the Company) for advice, counsel, and reports to make determinations of benefits or eligibility.
- Delegate its administrative duties and responsibilities to people or entities of its choice such as the Boeing Retirement Service Center, the service representatives, and employees of the Company.

All decisions that the Plan Administrator (or any duly authorized designees) makes with respect to any matter arising under the VIP and any other VIP documents are final and binding. If any part of this VIP is held to be invalid under applicable law, the remaining provisions will continue in force.

Company's Right to Amend, Modify, and Terminate the VIP

Although the Company currently intends to continue the VIP, the Company reserves the right to change, modify, amend, or terminate the VIP at any time and for any reason for employees, former employees, retirees, alternate payees, and beneficiaries. VIP accounts will be distributed to participants as soon as administratively possible after any termination of the VIP following any applicable IRS approval. If the VIP is terminated and any VIP assets remain, they will be used to pay VIP benefits and administrative expenses.

No Contract of Employment

Nothing in the VIP, including the receipt of benefits, is to be construed as a contract of employment, and nothing in the VIP gives any employee the right to be retained in the employ of the Company or to interfere with the rights of the Company to manage or discharge any employee at any time.

Qualified Domestic Relations Orders

Federal law protects your benefits under the VIP from assignment and transfer to others with certain exceptions. This protection does not apply to a qualified domestic relations order (QDRO). A QDRO is a judgment, decree, or order that relates to divorce decrees, property settlements, and child support orders. If a court order of this type is received that seeks to affect your benefits under this VIP, you will be advised in writing.

For additional information regarding QDROs, please call the Boeing QDRO Service Center at 1-855-869-5606. You may request a copy of the VIP's general procedures governing QDROs, without charge from the Boeing QDRO Service Center or by writing to the Employee Benefit Plans Committee at The Boeing Company, 100 North Riverside, MC 5002-8421, Chicago, IL 60606-1596.

To obtain a copy of the QDRO Procedures, log onto the Boeing QDRO website at <https://boeingbenefitsconnection.benefitcenter.com/qdro> or the My Retirement Income website under Financial Well Being Tools & Resources, QDRO Service Center.

Plan Information

SECTION

Plan Name and Number	The Boeing Company Voluntary Investment Plan (Plan 002)
Plan Sponsor	The Boeing Company 100 North Riverside MC 5002-8421 Chicago, IL 60606-1596
Employer Identification Number	91-0425694
Plan Year	Calendar-year basis (January 1 through December 31)
Plan Administrator	Employee Benefit Plans Committee 100 North Riverside MC 5002-8421 Chicago, IL 60606-1596 312-544-2297
Agent for Service of Legal Process	Employee Benefit Plans Committee The Boeing Company c/o United States Corporation Company of Illinois 33 North La Salle Street Chicago, IL 60602 Legal process also may be served on the VIP trustee. If you would like to commence a lawsuit against the VIP with respect to a denied benefit, you must do so within 180 days following the decision on appeal of your initial claim for benefits (or following the last date for filing an appeal, if no appeal is taken). A lawsuit that does not meet this deadline will be considered untimely.
Type of Plan	The VIP is a qualified defined contribution profit-sharing plan with 401(k), Roth 401(k), 401(m), and employer stock ownership plan components. It is intended to be a participant-directed individual account plan under Section 404(c) of ERISA. Benefits under the VIP are not insured by the Pension Benefit Guaranty Corporation, a Federal pension insurance agency, as this type of plan is not eligible for such insurance.
Type of Administration	The VIP is administered in accordance with the provisions of the official VIP document and the master trust agreement. The Boeing Company has contracted with Xerox Business Solutions, LLC to assist with administration of the VIP.
Funding and Contributions	The VIP is funded by both Company and participant contributions. Contributions are held in a trust. Reasonable fees may be charged to an employee's account such as investment management fees and administrative fees (which may include expenses for recordkeeping, trust and custody, audit, and other third-party and internal administrative expenses directly related to the operation of the VIP and trust). In addition to the investment management and administrative fees, separate fees may be deducted from your account if you elect certain transactions, such as a loan, or you elect certain service programs. For specific information regarding fees, please see the Annual Disclosure of VIP Fee and Investment Information on the My Retirement Income website. Necessary and proper expenses of administration of the VIP are paid from assets of the trust fund except for those expenses that The Boeing Company is required by law, or chooses, to pay. All forfeitures may be used to reduce any contributions made by the Company, reinstate participant's forfeitures, or pay administrative expenses, as determined by the Plan Administrator.
Plan Trustee	State Street Bank and Trust Company c/o Xerox Business Solutions, LLC Boeing Retirement Service Center P.O. Box 199404 Dallas, TX 75219-9404
Collective Bargaining Agreements	The VIP is maintained pursuant to collective bargaining agreements; a copy of such agreement or agreements may be obtained by participants and beneficiaries upon written request to the Plan Administrator and is available for examination by participants and beneficiaries.
Named Fiduciary for the Boeing Stock Fund	Evercore Trust Company, N.A. Attn: Boeing Stock Fund 601 South Figueroa Street, 44th Floor Los Angeles, CA 90017

Adopting Affiliate or Subsidiary

An Affiliate or Subsidiary that has adopted the VIP with the consent of the Board of Directors or such corporate officers as the Board of Directors may designate. Adopting Affiliates and Subsidiaries currently include Argon ST, Inc.; BCC Equipment Leasing Corporation; BNA International Systems, Inc.; Boeing Aerospace Operations, Inc.; Boeing Capital Corporation; Boeing Capital Loan Corporation; Boeing Commercial Satellite Services, Inc.; Boeing Intellectual Property Licensing Company; Boeing International Corporation; Boeing Kuwait, Inc.; Boeing Operations International, Inc.; Boeing Qatar Inc.; Boeing Russia, Inc.; Boeing Satellite Systems International, Inc.; Boeing Services Company; Boeing Space Operations Company; Boeing Stores, Inc.; Boeing Travel Management Company; Digital Receiver Technologies, Inc.; McDonnell Douglas Services, Inc.; Jeppesen DataPlan, Inc.; Jeppesen Sanderson, Inc.; and Spectrolab, Inc. For the most current information regarding whether an entity is an Adopting Affiliate or Subsidiary, contact the Boeing Retirement Service Center through Boeing TotalAccess.

Affiliates and Subsidiaries

A member of a controlled group of corporations within the meaning of Internal Revenue Code Section 414(b), a group of trades or businesses (whether incorporated or not) which are under common control within the meaning of Internal Revenue Code Section 414(c), or an affiliated service group (as defined in Internal Revenue Code Sections 414(m) or 414(o) or the regulations thereunder) of which The Boeing Company is a part.

Aftertax Contributions

A type of contribution made by an eligible participant to his or her VIP account pursuant to an election to reduce his or her Base Pay on an aftertax basis. Although both are made on an aftertax basis, Aftertax Contributions and Roth Contributions differ in several respects, including, for example, how distributions of such contributions are taxed. For more information, see Section 3, "Contributions to the VIP."

Base Pay

Your base salary from the Company, including shift differential pay. Base Pay does not include overtime pay, instructor pay, per diem, special assignment premium pay, location allowances, commissions, incentive compensation awards, other bonuses, disability pay, or any other payment.

Boeing Controlled Group

The Boeing Company and all its Affiliates and Subsidiaries, including those that have not adopted the VIP.

Boeing Stock

Common stock of The Boeing Company.

Catch-Up Contributions

An additional Pretax or Roth Contribution (if eligible) that you may make if you are age 50 or older by the end of the calendar year in the year of contribution.

Committee

The Employee Benefit Plans Committee.

Company

The Boeing Company and Adopting Affiliates or Subsidiaries of The Boeing Company, as applicable.

Eligible Pay

See the Contribution Summary Appendix for the definition of "Eligible Pay" (if applicable to the contributions for which you are eligible).

ERISA

The Employee Retirement Income Security Act of 1974, as amended, and any regulations or authorities issued thereunder.

Incentive Payment

See the Contribution Summary Appendix for the definition of “Incentive Payment” (if applicable to the contributions for which you are eligible). If you are otherwise eligible, contributions may be made from Incentive Payments only if the Incentive Payment is made before the end of the payroll cycle following your termination of employment from the Boeing Controlled Group.

Plan Administrator

The Employee Benefit Plans Committee.

Pretax Contributions

A type of contribution made by an eligible participant to his or her VIP account pursuant to an election to reduce his or her Base Pay or Incentive Payment (if eligible) on a pretax basis.

Qualified Default Investment Alternative or QDIA

An investment option, as defined under rules issued by the Department of Labor, chosen by the VIP’s fiduciary for those situations when participants do not provide instruction on how to invest their VIP accounts.

Qualified Distribution

A distribution that meets *both* of the following requirements:

- The distribution is made after a five taxable year period of Roth participation. The five taxable year period begins on January 1 of the first year in which you made a Roth Contribution to the VIP. However, if you make a direct rollover from your designated Roth account in a former employer’s 401(k) plan and you provide documentation of the date that you first made a Roth contribution to that plan, your five taxable year period begins on January 1 of the year in which you made a Roth contribution to that plan, if it is earlier. If you do not provide documentation of the date of your first Roth contribution to that plan, the date that your money is rolled over to the VIP will be used, if it is earlier.
- The distribution is made after you reach age 59½ or are disabled or deceased.

Rollover Contributions

A type of contribution made by an eligible participant to his or her VIP account pursuant to an election to make a contribution from the participant’s account in another eligible plan or IRA.

Roth Contributions

A type of contribution made by an eligible participant to his or her VIP account pursuant to an election to reduce his or her Base Pay or Incentive Payment (if eligible) on an aftertax basis. Although both are made on an aftertax basis, Roth Contributions, and Aftertax Contributions differ in several respects, including, for example, how distributions of such contributions are taxed. For more information, see Section 3, “Contributions to the VIP.”

Spouse

A spouse who is lawfully married to a participant, where such marriage was entered into in a State whose laws authorize the marriage (including same-sex and common law spouses).

VIP

The Boeing Company Voluntary Investment Plan.



October 2015