

Boise Cascade, L.L.C. Benefits Summary

U.S. Salaried Employees

As you consider Boise Cascade, L.L.C. as a potential employer, you'll want to think about the value that is provided to you by working at Boise Cascade. Part of that value comes from the benefits that are an important part of our total compensation package. This summary gives you an overview of Boise Cascade's benefits. You can get more details from a Boise Cascade representative.

Health Benefits

Boise Cascade offers medical, prescription drug, dental, vision, and flexible spending account benefits. Based on your personal situation, you may choose to cover you only; you and your spouse; you and your child(ren); or you, your spouse, and your child(ren). You may select medical coverage only, dental/vision coverage only, medical and dental/vision coverages, flexible spending account coverage, or no coverage. The monthly contributions for health benefits are pretax, which lowers your taxable income and helps stretch each dollar further.

ConsumerWise Medical Benefits

Boise Cascade's ConsumerWise Medical Benefits program features a Preferred Provider Organization (PPO), coverage for qualified services, and a \$20 copay for each in-network office visit. You may choose to seek care from any licensed provider, however, choosing in-network providers will save you money. Additionally, certain preventive services are 100% covered with the deductible waived when you visit an in-network provider.

Health Reimbursement Account (HRA)

If you enroll in the ConsumerWise Medical Benefits program, you automatically receive a company-provided Health Reimbursement Account (HRA) to help you pay for out-of-pocket healthcare expenses. The amount of the HRA credit may vary annually. Unused HRA credits remain in your account at the end of the year to be used for future eligible healthcare expenses.

The HRA credits below will be pro-rated based on your date of hire:

Coverage	HRA Credit
You only	\$300
You and your spouse	\$575
You and your child(ren)	\$575
You, your spouse, and your child(ren)	\$900

ConsumerWise Prescription Drug Benefits

When you enroll in the ConsumerWise Medical Benefits program, you are automatically enrolled in the prescription drug program. The prescription drug program includes a network of pharmacies, and a tiered structure that allows you to save money by choosing generic or other preferred drugs. The program also features home delivery convenience for maintenance prescriptions.

ConsumerWise Dental/Vision Benefits

Boise Cascade offers dental and vision coverage together. For dental coverage, the deductible is waived for preventive and orthodontia services. You are free to choose any licensed provider, but you receive discounted fees when you choose a network provider. For vision coverage, benefits are based on a copayment structure and discounts are provided when you use a network provider. Out-of-network vision reimbursement is based on a set schedule of benefits.

Flexible Spending Accounts

Flexible spending accounts (FSAs) let you set aside pretax dollars to pay for certain healthcare and dependent day care expenses, which saves you money. FSA-eligible healthcare expenses can be paid at the point of purchase with a specialized debit card or anytime using an online payment system. Eligible expenses you pay out-of-pocket can be claimed for reimbursement online or with a paper claim form.

- The Healthcare FSA may be used for medical, prescription drug, dental, and vision, expenses that are not covered by your healthcare programs, including deductibles, copays, coinsurance, and many over-the-counter medications and supplies. Boise Cascade matches employee contributions up to \$100 annually.
- The Dependent Care FSA may be used for dependent care expenses incurred while you work or attend school full time.

Time Off Benefits

Your Time Off Policy

The paid time off policy, called Your Time Off, allows you flexibility in your time away from work. Events that would otherwise be unpaid such as vacation, illness, or personal time, are paid based on your annual accrual. YTO is pro-rated your first year of employment, depending on your hire date. Your Time Off includes a bank of days/hours based on length of employment as follows:

Years of Service	Annual Total of Possible Accrual Days/Hours
Less than 5 years	16 days (128 hours)
5 – 11	21 days (168 hours)
12 – 19	26 days (208 hours)
20 or more	31 days (248 hours)

Holidays

Boise Cascade observes eight paid holidays each calendar year. For 2012, these are:

New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the Friday after Thanksgiving, Christmas Eve, and Christmas Day. If any these holidays fall on a Saturday, the holiday will be observed the Friday before. If the holiday falls on a Sunday, the holiday will be observed the following Monday.

Salary Continuation

Boise Cascade provides a salary continuation benefit to protect you against loss of income during an approved leave of absence due to illness or injury. The benefit is based on your salary and length of service at the time a leave begins.

Insurance Benefits

Life Insurance

Boise Cascade provides company-paid life insurance coverage equal to 1 times your annual earnings rounded to the nearest \$1,000.

Voluntary life insurance is available to purchase for you or for your eligible dependents.

Accidental Death and Dismemberment Insurance (AD&D)

Boise Cascade provides company-paid AD&D coverage that pays a benefit to you if you sustain certain injuries as the result of an accident. The benefit is paid to your beneficiary if an accident results in your death.

Optional AD&D may be purchased for you or your eligible dependents.

Optional Long-Term Disability Insurance (LTD)

You can protect your income if an illness or injury prevents you from working by purchasing Optional LTD Insurance. If you enroll and your disability meets eligibility requirements, this coverage will pay you up to 60% of your monthly earnings (reduced by other benefits) up to a maximum monthly benefit.

Retirement Benefits

Retirement Savings

Boise Cascade's 401(k) savings plan is designed to help you plan effectively for your long-term needs and income. You may contribute up to 50% of your salary into a variety of funds that best suit your retirement goals. Additionally, Boise Cascade provides two types of company contributions toward your 401(k) plan account.

- Base Contribution – the company contributes an amount equal to 4% of your pay into your 401(k) account, whether you contribute or not.
- Performance Contribution – this contribution is variable, based on years of service, and is tied directly to the company's performance. Boise Cascade will announce at the end of each year whether the performance contribution will be made.

Other Benefits

Wellness Program

The Boise Cascade Wellness Program features online tools and resources, as well as company-wide health challenges. The program is completely confidential and exists to empower employees in their health and wellness decisions.

Community Involvement

Boise Cascade supports your volunteer involvement in civic and charitable organizations by offering onsite locations for volunteer meetings and by establishing formal volunteer programs.

Employee Assistance Program (EAP)

The EAP provides professional, confidential counseling for you and your family to manage life/work issues, including marital and family problems, stress, substance abuse, anxiety, and depression.

This material summarizes only certain features of the company's benefit plans that are applicable to full-time salaried employees. For more complete descriptions, refer to the appropriate summary plan description (SPD). If there is a conflict between the description of benefits in this summary and the appropriate SPD, the language of the SPD and the appropriate plan document will govern all rights and responsibilities of the company, its employees, and their dependents and beneficiaries.

Neither this summary nor any of the company's policies or benefit plans should be considered a contract for purposes of employment or payment of compensation or benefits. Employment with Boise Cascade is "at will" and may be terminated at any time, with or without cause, by either the employee or the company.