

Calculation Explanation Booklet

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Table of Contents

Overview of Tiers and Aggravating and Mitigating Factors.	4
Step 1: Three Aggravating Factors are Applied.....	5
Step 1(A): Nature of Abuse and Circumstances.	5
Step 1(B): Abuser Profile.	7
Step 1(C): Impact of Abuse.	9
Step 2: Four Mitigating Factors are Applied.	11
Step 2(A): Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party.....	11
Step 2(B): Other Settlements, Awards, Contributions, or Limitations.....	17
Step 2(C): Statute of Limitations or Repose.	18
Step 2(D): Absence of a Putative Defendant.	21
Conclusion.....	23
Exhibit A: Claim Calculation Breakdown for Fictional Claim.	24

Calculation Explanation Booklet

Your determination letter explains the basics of how the Scouting Settlement Trust (Trust) calculated the allowed claim amount of your Matrix claim. Note that this booklet applies only to Matrix claims that are not part of the “other protected party” (TDP Art. IV(A)(ii) and (iii)) or “future abuse” (TDP Art. IV(C)) claims processes. This Calculation Explanation Booklet (Booklet) is included with your determination letter to explain more of the details of the calculation and how the Trust arrived at your allowed claim amount.

In this document, “you” refers to the Claimant.

Other Sources of Information. The Trust’s calculation of the allowed claim amount is governed by the [Trust Distribution Procedures](#) (TDP). The TDP guidelines are public. The [Claimant’s Guide to Matrix Claims](#) gives background about how the Trust places your claim in a tier of abuse, and how the Trust applies aggravating and mitigating factors to arrive at an allowed claim amount. Please look at that Guide on the Trust’s website for background (www.scoutingsettlementtrust.com). You can also review Frequently Asked Question ([FAQ](#)) #7.22, “How does the Trust calculate the allowed claim amount?” along with the two later FAQs ([7.23](#) – [7.24](#)) about calculation of aggravating and mitigating amounts.

Addition, Subtraction, Multiplication, and Percentages. The calculations required by the TDP are complicated. In some situations, the Trust is required to *add* factors together. In some situations, the factors must be *subtracted* from the number one. In some situations, the allowed claim amount must be *multiplied* by a factor. And in some situations, *percentages* must be applied. This Booklet will explain how the Trust does the math regarding each factor.

Adjustment for Inflation. The TDP requires the Trust to adjust for inflation the allowed claim amount values beginning on April 19, 2025, which is the second anniversary of the Effective Date. The Trust will do so at that time.

Fictional Claim Example. As mentioned above, the detailed calculations required by the TDP are complicated. To make it a bit easier to understand the explanation that follows, the Trust is providing a fictional claim example. This is a made-up claim with made-up calculations. We will provide a step-by-step analysis of this fictional claim in red boxes

throughout this Booklet. As you follow along with the calculation of the fictional claim, the Trust hopes it will become easier to understand the details of the calculation of the allowed claim amount of your own claim.

Fictional Claim Example

Throughout this Calculation Explanation Booklet, we will refer to an example based on a fictional claim. This fictional claim is for Tier 3 abuse (masturbation by an adult perpetrator), which has a base value of \$300,000 and a maximum value of \$1,350,000. This fictional claim's "Claim Calculation Breakdown" is attached as Exhibit A.

Overview of Tiers and Aggravating and Mitigating Factors.

The Trust starts the calculation process by assigning the claim to a tier of abuse. The Trust evaluates the entire claim, including the abuse type(s) selected in the Claims Questionnaire, the narrative descriptions you provided of the abuse, the documents in your file, any interviews the Trust may have conducted with you, and any other information you may have provided including from your proof of claim.

For our **fictional claim example**, the claim is in Tier 3 (masturbation by an adult perpetrator).

Once your claim has been assigned to a tier of abuse, the TDP requires the Trust to apply "aggravating" and "mitigating" factors to your claim. The aggravating factors are listed in the TDP at Article VIII, and the mitigating factors are listed in the TDP at Article VIII(D).

The Trust starts its calculation with the "base matrix value" of the tier that your claim is in. The base matrix values are in the chart of tiers of abuse in Art. VIII(A) of the TDP.

Then, to determine the value of your claim, the Trust **multiplies** the base amount **with** the aggravating factors and mitigating factors that apply to your claim.

The aggravating factors can increase your allowed claim amount. The mitigating factors can decrease your allowed claim amount. The TDP says at Art. VIII(D) that the application of the mitigating factors may decrease or even eliminate the allowed claim

amount of your claim. That means that the mitigating factors can reduce the claim *below* the “base matrix value” for the tier, in some cases even to zero.

Applying the aggravating and mitigating factors will result in the Trust valuing your allowed claim amount at some amount between zero dollars and the maximum dollar value for that tier.

The next sections of this Booklet explain the calculations for each aggravating and mitigating factor.

Step 1: Three Aggravating Factors are Applied.

Aggravating factors can increase your allowed claim amount. There are three categories of aggravating factors:

- Nature of abuse and circumstances;
- Abuser profiles; and,
- Impact of the abuse.

The Claims Questionnaire asks questions about all these factors.

Step 1(A): Nature of Abuse and Circumstances.

Nature of abuse and circumstances aggravating factor includes the following components:

- Extended duration and/or frequency of abuse;
- Exploitation of the Claimant for child pornography;
- Coercion or threat of use of force or violence or stalking; and/or,
- Multiple perpetrators involved in the abuse.

To account for variations in severity, timing, and circumstances of the abuse the Trust applies individual factors that may vary from claim to claim for each of the items that make up this aggravating factor. The TDP says that the total aggravating factor for all the “nature of abuse and circumstances” aggravating factors together cannot exceed 1.50. That means that the application of the “nature of abuse and circumstances” aggravating factor can result in the base amount of your claim’s tier of abuse being multiplied by a number between 1.00 and 1.50. Multiplying by the maximum factor of 1.50 would increase the value of your allowed claim amount by 50%.

The **summary** of the Trust’s assessment of the “nature of abuse and circumstances” aggravating factor is below the green header for your claim in **Table #1** of the Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A. The **detailed breakdown** of the Trust’s assessment of each component of the “nature of abuse and circumstances” aggravating factor is below the green headers in **Table #2** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

For our **fictional claim example**, the Trust assessed the “nature of abuse and circumstances” factor for this claim as follows:

- Extended duration: 0.15
- Extended frequency: 0.05
- Exploitation for child pornography: 0.00
- Coercion or threat or use of force or violence, stalking: 0.20
- Multiple perpetrators involved: 0.00

The Trust then adds all these factors to the number one (1.00) (the hypothetical base case) and multiplies the base amount by the sum.

But remember that to determine the allowed claim amount of your claim, **all** the applicable aggravating and mitigating factors need to be applied to the base amount for your claim’s tier of abuse.

Tier 3 (masturbation by adult)		\$300,000
Base		
<i>Nature of Abuse and Circumstances hypothetical base case</i>	1.00	
<i>+ Extended Duration</i>	+0.15	
<i>+ Extended Frequency</i>	+0.05	
<i>+ Exploitation for Child Pornography</i>	+0.00	
<i>+ Coercion or Threat or Use of Force or Violence, Stalking</i>	+0.20	
<i>+ Multiple Perpetrators Involved</i>	+0.00	
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000

Step 1(B): Abuser Profile.

If the abuser was accused by a higher number of alleged victims, the claim's value can increase by the following factors:

- 1.25 if the abuser was accused by at least one (1) other alleged victim of the abuse;
- 1.5 if the abuser was accused by five (5) or more other alleged victims of the abuse;
- 2.0 if the abuser was accused by ten (10) or more other alleged victims of the abuse.

Also, if the Trust finds that there is “evidence that the Protected Party knew or should have known about certain risks,”¹ an aggravating factor of 1.25 to 2.0 can be applied.

The TDP says that the Trust may only apply the single highest applicable category. Therefore, the application of the “abuser profile” aggravating factor can result in the base amount of your claim's tier of abuse being multiplied by a number between 1.0 and 2.0. (An aggravating factor of 2.0 would increase the value of your allowed claim by 100%, doubling its value.)

The **summary** of the Trust's assessment of the “abuser profile” aggravating factor is below the green header for your claim in **Table #1** of the Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A. The **detailed breakdown** of the Trust's assessment of each component of the “abuser profile” aggravating factor is below the green header in **Table #2** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

¹ Art. VII(C)(ii)(d) of the TDP states, “[a mitigating factor of] 1.25 to 2.0 if there is evidence that the Protected Party knew or should have known (i) the abuser had previously committed or may commit Abuse and failed to take reasonable steps to protect the survivor from that danger, or (ii) of the prior Abuse or the foreseeability of the risk of Abuse and failed to take reasonable steps to protect the survivor from that danger.”

For our **fictional claim example**, the Trust applied the “abuser profile” aggravating factor as follows:

- The Trust found that the alleged abuser was accused by five (5) or more other alleged victims of abuse: 0.50; and,
- The Trust found evidence that the protected party knew or should have known about certain risks: 1.00.

Remember, the TDP states that only the highest applicable category may be applied (meaning the sub-parts of the “abuser profile” aggravating factor are NOT added together). The highest applicable factor that can be applied for our fictional claim example is 1.00. So, the “knew or should have known” finding takes us to the maximum. The trust then adds this factor to the number one (1.00) (the hypothetical base case) to arrive at an “abuser profile” factor of 2.00.

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
<i>Abuser Profile hypothetical base case</i>	1.00	
<i>1 other alleged victim of the abuse</i>	--	
<i>5 or more other alleged victim of the abuse</i>	+0.50	
<i>10 or more other alleged victim of the abuse</i>	--	
<i>Protected Party knew or should have known</i>	+1.00	
Total after applying Abuser Profile factor	x2.00	\$840,000

Then, for our fictional claim example, at this step of the process the base amount of \$300,000 is multiplied by 1.40 for “nature and circumstances” (see above) to get to \$420,000, and then the \$420,000 is multiplied by 2.00 for “abuser profile” for a total of \$840,000.

But remember that to determine the allowed claim amount of your claim, all the applicable aggravating and mitigating factors need to be applied to the base amount for your claim’s tier of abuse.

Step 1(C): Impact of Abuse.

This includes mental health issues, physical health issues, interpersonal relationship issues, vocational capacity, academic capacity, and/or legal difficulties that resulted because of the alleged abuse.

The TDP says that the total aggravating factor for all the “impact of abuse” components together cannot exceed 1.50. That means that the application of the “impact of abuse” aggravating factor can result in the base amount of your claim’s tier of abuse being multiplied by a number between 1.00 and 1.50. (An aggravating factor of 1.50 would increase the value of your allowed claim amount by 50%.)

The **summary** of the Trust’s assessment of the “impact of abuse” aggravating factor is below the green header for your claim in **Table #1** of the Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A. The **detailed breakdown** of the Trust’s assessment of each component of the “impact of abuse” aggravating factor is below the green headers in **Table #2** for your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

For our **fictional claim example**, the Trust assessed the “impact of abuse” factor for this claim as follows:

- Mental health: 0.15
- Physical health: 0.00
- Interpersonal relationships: 0.05
- Vocational capacity: 0.00
- Academic capacity: 0.05
- Legal difficulties: 0.00

The Trust then adds all these factors to the number one (1.00) (the hypothetical base case).

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
<i>Impact of Abuse hypothetical base case</i>	<i>1.00</i>	
<i>+ Mental Health</i>	<i>+0.15</i>	
<i>+ Physical Health</i>	<i>+0.00</i>	
<i>+ Interpersonal Relationships</i>	<i>+0.05</i>	
<i>+ Vocational Capacity</i>	<i>+0.00</i>	
<i>+ Academic Capacity</i>	<i>+0.05</i>	
<i>+ Legal Difficulties</i>	<i>+0.00</i>	
Total after applying Impact of Abuse factor	x1.25	\$1,050,000

Then, for our fictional claim example, at this step of the process, the base amount of \$300,000 has been multiplied by 1.40 for “nature and circumstances” (see above) to get to \$420,000, and then the \$420,000 was multiplied by 2.00 for “abuser profile” (see above) for a total of \$840,000, and then the \$840,000 is now multiplied by 1.25 for “impact of abuse” which brings it to \$1,050,000.

But remember that to determine the allowed claim amount of your claim, **all** the applicable aggravating and mitigating factors need to be applied to the base amount for your claim’s tier of abuse.

Every aggravating factor, discussed above, **increased** the allowed claim amount of the claim. The next section about mitigating factors will introduce factors that **decrease** the value of the claim.

Step 2: Four Mitigating Factors are Applied.

The mitigating factors decrease the value of the claim.

There are four major categories of mitigating factors:

- Absence of a protected party relationship or presence of a responsible party that is not a protected party, including the following components:
 - Familial relationships;
 - Other non-Scouting relationships; and,
 - Other responsible non-protected party.
- Other settlements, awards, contributions, or limitations;
- Statute of limitations or repose; and,
- Absence of a putative defendant.

The Claims Questionnaire asks questions to gather facts about all these factors.

The discussion of mitigating factors is complicated, and often involves discussion of “protected parties” and “non-protected parties.” Here is what those terms mean.

A **protected party** is a party that is “protected” from liability for your abuse claim under BSA’s bankruptcy plan (the “Plan”). Claims against “protected” parties have been channeled to the Trust, meaning that your only potential source of recovery for that party’s liability is from the Trust. BSA and all local councils are protected parties. Chartered organizations are protected parties in certain circumstances, described in Step 2(A)(2) below (“other responsible non-protected party”).

A **non-protected party** is a party that is not protected under the Plan from liability for your abuse claim, meaning that the Trust is not responsible for paying that party’s liability.

Step 2(A): Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party.

This mitigating factor includes the Trust’s responsibility being decreased due to the Claimant having had some relationship with the abuser in a non-Scouting context (such as a family relationship, or a relationship through another organization) (see Step 2(A)(1) below). This mitigating factor also includes the Trust’s responsibility being decreased when one of the parties involved in the claim (such as a chartered

organization, which, for example, might be a religious institution or a school) is not protected by the Plan (see Step 2(A)(2) below).

Step 2(A)(1): Familial Relationship and Other Non-Scouting Relationship.

At Art. VIII(D)(i)(a), the TDP explains that a protected party's responsibility for a perpetrator may be mitigated where the perpetrator also had a *familial relationship* with the Claimant. The TDP says that this relationship "should result in a significant reduction of the Proposed Allowed Claim Amount." Therefore, if the abuser is a family member of the Claimant, the Trust will apply a significant mitigating factor to the claim. However, if the family member is a distant relative whom the Claimant met for the first time in the Scouting context, the mitigation will be less severe than if the family member lived in the Claimant's home and the abuse started before the Claimant joined Scouting.

The Trust will apply a mitigating factor of up to 60% of the allowed claim amount to account for a familial relationship. (If the Trust mitigates by 60%, the calculation formula multiplies the claim by 0.40.)

At Art. VIII(D)(i)(b), the TDP explains that a protected party's responsibility for a perpetrator may also be mitigated where the perpetrator had a *non-Scouting relationship* with the Claimant "through a separate affiliation, such as a school, or a religious organization." The TDP says that "the . . . Trustee shall determine and apply a mitigating . . . [f]actor that accounts for such other relationship and the related abuse." Therefore, if the abuser and the Claimant had a non-Scouting relationship, the Trustee will apply a material mitigating factor. However, if the Claimant met the abuser for the first time in the Scouting context, and the non-Scouting relationship developed later, the Trust may not mitigate, or, if there is mitigation, it will be less severe than if the relationship and the abuse began before the Claimant joined Scouting.

The Trust will apply a mitigating factor of up to 50% of the allowed claim amount of the claim to account for a non-Scouting relationship. (If the Trust mitigates by 50%, the calculation formula multiplies the claim by 0.50.)

The **breakdown** of the Trust's assessment of the "familial relationship" and "other non-scouting relationship" mitigating factor is below the blue header in **Table #3** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A. The "familial relationship" mitigating factor is also a component of the "absence of

protected party relationship or presence of a responsible party that is not a protected party” factor listed under the blue header in **Table #1** of that document.

For our **fictional claim example**, the Trust assessed the “familial relationship” and “other non-scouting relationship” factor for this claim as follows:

- The Claimant did not have a familial relationship with his alleged abuser: 0.00
- The Claimant knew his alleged abuser through their church, prior to joining Scouting, and there were incidents of abuse that occurred outside of Scouting activities: mitigate the allowed claim amount by 40%

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
Total after applying Impact of Abuse factor	x1.25	\$1,050,000
<i>Absence of a Protected Party Relationship or Presence of a Responsible Party that Is Not a Protected Party hypothetical base case</i>	1.00	
- Familial or Non-Scouting Relationship	-0.40	
- Other Responsible Non-Protected Party	TBD	
Total after applying Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party factor	TBD	TBD

This “familial relationship” and “other non-scouting relationship” components need to be combined with the “other responsible non-protected party” component given they are both inputs into the broader “absence of protected party relationship or presence of a responsible party that is not a protected party” factor, so we pause on updating our allowed claim amount until we complete analysis of “other responsible non-protected party” below.

But remember that to determine the allowed claim amount of your claim, **all** of the applicable aggravating and mitigating factors need to be applied to the base amount for your claim's tier of abuse.

Step 2(A)(2): Other Responsible Non-Protected Party.

An “other responsible non-protected party” is a party (such as a religious institution or a school that was a “chartered organization” that sponsored your Scouting troop) that is not protected by the Plan and that may be partly responsible for your abuse under governing state law. (See the definition of “non-protected party” in the grey box above.) The TDP says that the Trust shall apply mitigation to account for such non-protected party's portion of the liability. Based on this mitigating factor, the Trust will assign a downward scaling factor to account for the non-protected party's share of the liability.

The Trust goes through three steps to calculate this mitigating factor.

Step 2(A)(2)(a): Determine How Liability Should Be Allocated.

To calculate the value of this mitigating factor, the Trust begins by assuming that three different parties may have responsibility for your abuse claim – BSA, your local council, and the chartered organization that sponsored your troop.

If the law of the state where your abuse occurred would permit you to collect the full amount of your damages from any one of those parties (known as “joint and several liability”), the Trust will not allocate liability among the three potentially responsible parties. In this case, no mitigation will be applied to your claim for “other responsible non-protected party.”

If the law of the state where your abuse occurred would not permit you to collect the full amount of your damages from just one potentially responsible party (your state is not a state with “joint and several liability”), then the Trust will generally assume that each of the three parties (BSA, your local council, and your chartered organization) is liable for one-third (1/3) of your harm.

Step 2(A)(2)(b): Determine Whether Any Potentially Responsible Party is Not Protected by the Plan.

BSA and all local councils are protected by the Plan. (See definition of “protected party” and “non-protected party” in the grey boxes above.) Therefore, the Trust will only

mitigate for the “other responsible non-protected party” factor if your chartered organization is not protected by the Plan.

Your chartered organization is protected by the Plan only if it meets one of the following criteria:

1. It is a “United Methodist Entity,” as defined by [Article I.A.292 of the Plan](#); or,
2. The claim is covered by a policy issued by an insurance company that has settled with the Debtors or the Trust; or,
3. The chartered organization did not object to the Plan during the bankruptcy, **and** some portion of your abuse occurred on or after January 1, 1976.

Step 2(A)(2)(c): Apply Mitigating Factor Where Trust Concludes That Non-Protected Chartered Organization May Be Partly Responsible for the Harm.

In some cases, the Trust may conclude, based on the information provided to the Trust, that the chartered organization associated with the Claimant’s troop is at least partly responsible for the abuse. In those cases, if the relevant state does not have “joint and several liability,” and if the chartered organization is not a protected party, the Trust will mitigate your claim by assigning an appropriate downward scaling factor [generally a factor of one-third (1/3)] to your allowed claim amount to account for that non-protected chartered organization’s share of the liability. This means that the Trust will generally reduce the allowed claim amount of the claim by 33%. (If the Trust mitigates by 33%, the calculation formula multiplies the claim by 0.67.)

The **breakdown** of the Trust’s assessment of the “other responsible non-protected party” mitigating factor is below the blue header in **Table #3** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A. The “other responsible non-protected party” is a component of the “absence of protected party relationship or presence of a responsible party that is not a protected party” factor listed under the blue header in **Table #1** of that document.

For our **fictional claim example**, the Trust assessed the “other responsible non-protected party” factor for this claim as follows:

- Abuse was suffered in Oregon. Oregon is not a joint and several state.
- The Claimant’s chartered organization is not a protected party.
- Trust determines the non-protected chartered organization is at least partly responsible for Claimant’s harm.
- Given the above, the “other responsible non-protected party” component is: mitigate the allowed claim amount by 33%.

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
Total after applying Impact of Abuse factor	x1.25	\$1,050,000
<i>Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party hypothetical base case</i>	1.00	
<i>- Familial or Non-Scouting Relationship</i>	-0.40	
<i>- Other Responsible Non-Protected Party</i>	-0.33	
Total after applying Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party factor	x0.27	\$283,500

As mentioned previously, the “familial relationship” and “other non-scouting relationship” component needs to be combined with the “other responsible non-protected party” component because they are both inputs into the broader “absence of protected party relationship or presence of a responsible party that is not a protected party” factor. We are now ready to calculate and apply the mitigating factor to the running value of the allowed claim amount of our fictional claim example.

To do this, the Trust adds the components for “familial relationships” plus “other non-scouting relationships” plus “other responsible non-protected party” and subtracts the sum of those three numbers from 1.00 (our hypothetical base case). Remember,

the component identified for “familial relationship” was zero, the component identified for “other non-scouting relationship” was 0.40 (or mitigation of 40%), and the component identified for “other responsible non-protected party” was 0.33 (or mitigation of 33%). The factor identified for “absence of protected party or presence of a responsible party that is not a protected party” is 0.27 (or $1.00 - 0.40 - 0.33$) (or mitigation of 73%).

Then, for our fictional claim example, at this step of the process, our current value of \$1,050,000 is multiplied by 0.27, which brings the running value of the claim to \$283,500.

But remember that to determine the allowed claim amount of your claim, *all* of the applicable aggravating and mitigating factors need to be applied to the base amount for your claim’s tier of abuse.

Step 2(B): Other Settlements, Awards, Contributions, or Limitations.

At Art. VIII(D)(ii), the TDP explains that the Trust should also consider any settlements or awards you may have already received for the abuse claim, as well as any you are reasonably likely to receive. The Trust will mitigate the allowed claim amount to account for the amounts of any prior settlements or awards already received or agreed and likely to be received that are related to the abuse.

The Trust will apply a mitigating factor of a dollar-for-dollar subtraction to account for any settlement or award already received or likely to be received.² (This means that the Trust will subtract from the allowed claim amount any amounts received or likely to be received.)

The *breakdown* of the Trust’s assessment of the “other settlements, awards, contributions, or limitations” factor is below the blue header in **Table 1** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

² Similarly, Art. XIV(D) also outlines the right to offset or reduce dollar for dollar on any amount paid or likely to be paid from a Protected Party.

For our **fictional claim example**, the Trust assessed the “other settlements, awards, contributions, or limitations” factor for this claim as follows:

- No previous settlement or award related to the abuse claim was previously received: No reduction of the allowed claim amount and therefore the factor is 0.00.

The Trust will calculate the percentage by which a dollar-for-dollar subtraction affects the total allowed amount before accounting for this factor. The Trust will then subtract from the number one (1.00) (the hypothetical base case) the factor that will result in that percentage reduction.

Then, for our fictional claim example, at this step of the process, our current value of \$283,500 is multiplied by 1.00, which brings the running value of the claim to \$283,500.

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
Total after applying Impact of Abuse factor	x1.25	\$1,050,000
Total after applying Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party factor	0.27	\$283,500
<i>Other Settlements, Awards, Contributions, or Limitations hypothetical base case</i>	<i>1.00</i>	
<i>- Other Settlements, Awards, Contributions, or Limitations</i>	<i>-0.00</i>	
Total after applying Other Settlements, Awards, Contributions, or Limitations factor	x1.00	\$283,500

Step 2(C): Statute of Limitations or Repose.

A “statute of limitations” is a law that says that certain kinds of lawsuits must be brought within certain time limits. Art. VIII(D)(iii) of the TDP requires that the Trust apply this mitigating factor to claims based on the statute of limitations that applies in the relevant state for the claim. The range of statute of limitations mitigating factors are set forth in Schedule 1 of the TDP. [“Mitigating Scaling Factor Ranges for Statutes of Limitation or Repose by State (Schedule 1)”]. Since the TDP was finalized, some states’ statutes of limitations have changed. The Trust tracks changes to each state’s statute of

limitations laws (i.e., the Trust tracks how states “open” or “close” or modify their statutes of limitations to file a claim for sexual abuse survivors). The Trust maintains an internal document that updates Schedule 1 for changes in the law.

To analyze which statute of limitations to apply to your claim, the Trust first identifies the “applicable state.” In most cases, the state where the abuse took place will be used as the “applicable state” for this mitigating factor. If the abuse took place in multiple states, the Trust applies the law of the state that provides you with the most favorable statute of limitations outcome.

The Trust next determines whether your claim would fall within the statute of limitations for your applicable state(s), not accounting for any discovery rules that may toll (or suspend) the statute of limitations. To calculate whether your claim would fall within the relevant statute of limitations, the Trust uses the earlier of the Petition Date (the date BSA filed for bankruptcy, 2/18/2020) or, if you filed a claim against BSA in the tort system (that means in court) prior to the Petition Date, the date you filed that claim against BSA in the tort system.

If your claim is determined to be within the statute of limitations, then there is no statute of limitations scaling factor applied to your claim. If your claim was not filed within the relevant statute of limitations, then the Trust applies the Schedule 1 scaling factor applicable to the state of abuse for your claim.

Because all “Gray” and “Closed” tiers on Schedule 1 have a scaling factor **range**, the Trust must determine where in the range your claim falls. To do so, the Trust has assigned a low, middle, or high range ranking to each state within the “Gray” and “Closed” tiers reflecting the extent to which that state has permitted Claimants to toll the statute of limitations until the Claimant makes a discovery in connection with their sexual abuse as a child (also known as a “discovery rule”).

Fraudulent concealment—that is, when a party that caused the Claimant’s harm concealed its misconduct—may also toll the statute of limitations until the victim discovers the fraud. In cases in which the Claimant argues fraudulent concealment, the Trust considers the abuser profile and the number of allegations against the abuser and/or the “knew or should have known” aspect of the abuser profile mitigating factor.

The Trust will apply a mitigating factor of up to a 99% reduction of the allowed claim amount of the claim to account for statute of limitations. (If the Trust mitigates by 99%, the calculation formula multiplies the claim by 0.01.)

The **breakdown** of the Trust’s assessment of the “statute of limitations or repose” mitigating factor is below the blue header in **Table #1** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

For our **fictional claim example**, the Trust assessed the “statute of limitations and repose” factor for this claim as follows:

- Abuse was suffered in Oregon. Oregon has a statute of limitations age limit of 40 years old.
- As of the Petition Date (February 18, 2020), the Claimant was 39 years old. There was no claim filed in the tort system.
- There was no argument for fraudulent concealment.

Given that the Claimant’s age was under 40 as of Petition Date, the claim is within the statute of limitations and will not be mitigated for statute of limitations: No reduction of the allowed claim amount (multiply the allowed claim amount by 1.00).

Then, for our fictional claim example, at this step of the process, our current value of \$283,500 is multiplied by 1.00, which brings the running value of the claim to \$283,500.

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
Total after applying Impact of Abuse factor	x1.25	\$1,050,000
Total after applying Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party factor	x0.27	\$283,500
Total after applying Other Settlements, Awards, Contributions, or Limitations factor	x1.00	\$283,500
<i>Statute of limitations or repose (Open)</i>	<i>1.00</i>	
Total after applying Statute of Limitations or Repose factor	x1.00	\$283,500

But remember that to determine the allowed claim amount of your claim, **all** of the applicable aggravating and mitigating factors need to be applied to the base amount for your claim's tier of abuse.

Step 2(D): Absence of a Putative Defendant.

Art. VIII(D)(iv) of the TDP states the allowed value of your claim shall be mitigated if a claim was not "timely" submitted against BSA, your local council, and/or your chartered organization, such that in a suit in the tort system, your claim would be burdened by an "empty chair" defense due to the absence of missing part(ies). Based on this mitigating factor, in certain cases the Trust will assign a downward scaling factor to your claim to account for the missing part(ies)' share of the liability.

The TDP specifies that "timeliness" for purposes of this mitigating factor is the definition as explained in Art. IV(A) of the TDP. There are many circumstances in which the Trust does not mitigate for this factor. For example, if your state has joint and several liability, or if other legal tests are met, mitigation is not necessary. However, if those tests are not met, and you did not file a claim in the tort system or submit a claim to the Trust naming a local council or chartered organization within the applicable statute of limitations, and there is no discovery rule or other available statute of limitations defenses in your applicable state, then your claim against that local council or chartered organization is not "timely," as defined in Art. IV(A), and the Trust must mitigate the portion(s) of the award that relates to the local council's or chartered organization's liability.

The Trust will apply a mitigating factor of up to 66% of the allowed claim amount for the "absence of a putative defendant" mitigating factor. The 66% represents mitigation of 33% for the failure to file timely against the local council, and 33% for the failure to file timely against the charter (if both are applicable in your case). (If the Trust mitigates by 66%, the calculation formula multiplies the claim by 0.34.).

The **breakdown** of the Trust's assessment of the "absence of a putative defendant" mitigating factor is below the blue header in **Table #1** of your Claim Calculation Breakdown, as illustrated by our fictional claim example in Exhibit A.

For our **fictional claim example**, the Trust assessed the “absence of a putative defendant” factor for this claim as follows:

- The Trust has determined the claim is timely based on the state of abuse (Oregon in our example): No reduction of the allowed claim amount, and therefore the factor is 0.00.

The Trust subtracts this factor from the number 1.00 (the hypothetical base case).

Then, for our fictional claim example, at this step of the process, our current value of \$283,500 is multiplied by 1.00, which brings the final value of the claim to \$283,500.

Tier 3 Base		\$300,000
Total after applying Nature of Abuse and Circumstances factor	x1.40	\$420,000
Total after also applying Abuser Profile factor	x2.00	\$840,000
Total after applying Impact of Abuse factor	x1.25	\$1,050,000
Total after applying Absence of a Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party factor	x0.27	\$283,500
Total after applying Other Settlements, Awards, Contributions, or Limitations factor	x1.00	\$283,500
Total after applying Statute of Limitations or Repose factor	x1.00	\$283,500
Absence of a Putative Defendant hypothetical base case	1.00	
- Absence of a Putative Defendant	-0.00	
Total after applying Absence of a Putative Defendant factor	x1.00	\$283,500

Conclusion.

We have now explained how the Trust places the claim in a tier, and then applies all the aggravating factors and all the mitigating factors. Here is an illustration of all the calculations for our fictional claim, showing its final allowed claim amount and all the analysis that went into reaching that final amount:

Summary of Calculations for Fictional Claim			
Tier 3 (masturbation by adult) Base		\$300,000	
Aggravating Factors	Nature of Abuse and Circumstances	x1.40	\$420,000
	Abuser Profile	x2.00	\$840,000
	Impact of Abuse	x1.25	\$1,050,000
Mitigating Factors	Absence of Protected Party Relationship or Presence of a Responsible Party That is Not a Protected Party	x0.27	\$283,500
	Other Settlements, Awards, Contributions, or Limitations	x1.00	\$283,500
	Statute of Limitations and Repose	x1.00	\$283,500
	Absence of a Putative Defendant	x1.00	\$283,500
Total Allowed Claim Amount			\$283,500
<i>\$300,000 (Base Value) x 1.40 x 2.00 x 1.25 x 0.27 x 1.00 x 1.00 x 1.00 = \$283,500</i>			

Exhibit A: Claim Calculation Breakdown for Fictional Claim.

Claimant Name
Test - Lauren England
Claim ID
TST-98421435
Case Closed By
2023-11-06
Claim Status
Review In Progress

Claims Questionnaire
Claim Notice
Correspondence
Documents
Claimant Access

- 0. Instructions
- 1. Claim Notice
- 1a. Claim Calculation Breakdown
- 2. Payment Instructions & Form
- 3. Liens Questionnaire
- 4. Release & Attestation

1a. Claim Calculation Breakdown

Details on the calculated allowed claim amount are provided on this Claim Calculation Breakdown. The Trust calculates the allowed claim amount based on the guidelines in the Trust Distribution Procedures. For more information, please see the Calculation Explanation Booklet linked here.

Table #1: Summary of Calculation Factors	
Tier Determined	Tier 3
Base Value	\$300,000
Maximum Value	\$1,350,000
Aggravating Scaling Factors	
[A] Total Nature of Abuse and Circumstances	1.40
[B] Total Abuser Profile	2.00
[C] Total Impact of Abuse	1.25
Mitigating Scaling Factors	
[D] Total Absence of a Protected Party Relationship or Presence of a Responsible Party that is Not a Protected Party	0.27
[E] Total Other Settlements, Awards, Contributions, or Limitations	1.00
[F] Total Statute of Limitations or Repose	1.00
[G] Total Absence of a Putative Defendant	1.00
Total Proposed Allowable Claim Amount	\$283,500
<i>Base Value x [A] x [B] x [C] x [D] x [E] x [F] x [G] and not to exceed Maximum Value</i>	

Table #2: Detailed Breakdown of Aggravating Factors	
[A] Nature of Abuse and Circumstances	1.40
<i>[A] = 1 + (a) + (b) + (c) + (d) + (e) and not to exceed 1.5</i>	
(a) Duration	0.15
(b) Frequency	0.05
(c) Exploitation for child pornography	0.00
(d) Coercion or threat or use of force or violence, stalking	0.20
(e) Multiple perpetrators involved	0.00
[B] Abuser Profile	2.00
<i>[B] = 1 + the highest of (f) or (g) or (h) or (i) and not to exceed 2.0</i>	
(f) At least one (1) other alleged victim of abuse	0.00
(g) At least five (5) or more alleged victims of abuse	0.50
(h) Ten (10) or more other alleged victims of abuse	0.00
(i) Evidence that the Protected Party knew or should have known	2.00
[C] Total Impact of Abuse	1.25
<i>[C] = 1 + (j) + (k) + (l) + (m) + (n) + (o) and not to exceed 1.5</i>	
(j) Mental health	0.15
(k) Physical health	0.00
(l) Interpersonal relationships	0.05
(m) Vocational capacity	0.00
(n) Academic capacity	0.05
(o) Legal difficulties	0.00

Table #3: Detailed Breakdown of Mitigating Factors	
[D] Absence of a Protected Party Relationship or Presence of a Protected Party	0.27
<i>[D] = 1 + [(p) + (q)]</i>	
(p) Familial relationship or other non-Scouting relationship	-0.40
(q) Other responsible non-Protected Party	-0.33
[F] Statute of Limitations or Repose	1.00
(r) Applicable State:	OR