

The Hexion Supplemental Plan provided non-qualified pension benefits in excess of allowable limits for the qualified pension plans. The benefit formula mirrored the qualified Hexion U.S. Pension Plan but applied only to eligible compensation above the federal limits for qualified plans. The accrued benefits are unfunded and are paid from our general assets upon the participant's termination of employment with the Company.

Under both the Hexion U.S. Pension Plan and Hexion Supplemental Plan, eligible earnings included annual incentive awards that were paid currently, but excluded any long-term incentive awards. Historically, the accrued benefits earned interest credits based on one-year Treasury bill rates until the participant begins to receive benefit payments. Effective January 1, 2012, the plans were amended to provide a minimum interest crediting rate of 300 basis points. Participants vest after the completion of three years of service.

Messrs. Knight and Alness are currently eligible for early retirement under the Hexion U.S. Pension Plan, having met the eligibility criteria of having reached age 55 with 10 years of service with the Company.

Ms. Frederix, our NEO in Belgium, participates in a contributory defined benefit pension plan covering certain employees in Belgium. The benefit is determined based on salary as well as service history with the company. The employee contributes between 1.5% to 5% of eligible earnings based on a specified formula and the company is responsible for the remainder of the cost.

For a discussion of the assumptions applied in calculating the benefits reported in the table above, please see Note 16 to our Consolidated Financial Statements included in Part II of Item 8 in this Annual Report on Form 10-K.

NONQUALIFIED DEFERRED COMPENSATION

The following table presents information with respect to each defined contribution or other plan that provides for the deferral of compensation on a basis that is not tax-qualified.

Name (a)	Executive Contributions in Last FY (\$)(b)	Registrant Contributions in Last FY (\$)(c) ⁽¹⁾	Aggregate Earnings (Loss) in Last FY (\$)(d)	Aggregate Withdrawals/Distributions (\$)(e)	Aggregate Balance at Last FYE (\$)(f)
Craig A. Rogerson					
Hexion Supplemental Plan	—	—	—	—	—
Hexion SERP	—	88,050	4,191	—	190,660
George F. Knight					
Hexion Supplemental Plan	—	—	6,394	—	216,616
Hexion SERP	—	28,007	3,478	—	133,327
Douglas A. Johns					
Hexion Supplemental Plan	—	—	—	—	—
Hexion SERP	—	28,779	2,652	—	105,744
Ann Frederix					
Hexion Supplemental Plan	—	—	—	—	—
Hexion SERP	—	—	—	—	—
Mark I. Alness					
Hexion Supplemental Plan	—	—	5,293	—	179,332
Hexion SERP	—	14,974	3,384	—	122,927

(1) The amount shown in column (c) for the Hexion SERP is included in the All Other Compensation column of the Summary Compensation Table for 2020. These amounts were earned in 2019 and credited to the accounts by Hexion in 2020.