



457(b) Plan Administration Questionnaire

The completion and submission of this questionnaire will serve as notice of intent to have AFPlanServ® provide administrative services for your 457(b) Plan. Please answer all questions and submit all information requested. The responses to these questions will be reflected in the written Plan and the Administrative Services that will be established for your Plan.

Employer Information

Legal Name of Employer: _____

Federal Tax ID #: _____

Employer Address: _____

Employer Phone Number: _____

Employer Fax Number: _____

Employer E-Mail Address: _____

Employer Contact Person: _____

Contact Phone Number (including extension): _____

Contact E-Mail Address (if different than Employer): _____

Type of Organization:

K-12 Public School Vocational/Technical College/University Other:

If other, please specify: _____

Classification: Public Private

Related Employer(s): (specify) _____

Plan Information

Name of Plan: _____ 457(b) Plan

Written Plan Status:

New (Initial 457(b) Plan established by the Employer)

Requested Effective Date: _____

Existing 457(b) Plan

Original Plan Effective Date: _____

Plan Entry Dates:

Anytime during the Plan year.

Other: _____

Plan Year:

Calendar Year (January 1 through December 31)

A 12-consecutive month period commencing on _____ and each anniversary thereafter.

(If no option is selected, Calendar Year shall be deemed to be selected)

Type of Plan:

The Employer is:

- A Governmental Plan within the meaning of section 414(d) of the Internal Revenue Code of a Public School.
- A Governmental Plan of an organization described in section 501(c)(3) of the Internal Revenue Code.
- A Plan (other than a plan described above) of an Employer that is an organization described in section 501(c)(3) of the Internal Revenue Code.

Plan Eligibility

- All employees are immediately eligible to make elective deferral contributions under the Plan.
- All independent contractors who perform services for the Employer from time-to-time are eligible to make elective deferral contributions under the Plan.
- The Plan shall exclude the following from eligibility to make elective deferral contributions under the Plan*:
 - Employees eligible to make a cash or deferral election under a section 401(k) Plan of the Employer.
 - Employees who normally work fewer than ____ hours per week (not to exceed 20) or who are designated a part-time on the Employer’s payroll system.
 - Employees to whom the Employer is not contractually obligated to make qualified retirement plan contributions.

*The inclusion of all employees, including part-time and substitutes, will prevent an inadvertent violation of the eligibility requirements of the Internal Revenue Code (the “Code”) and its regulations.

Contributions

The maximum amount of Elective Deferrals (per calendar year) shall not exceed the applicable dollar amount established under IRC Section 402(g)(1)(B), and adjusted for cost-of-living to the extent provided under Section 402(g)(4) for periods after the 2016 tax year.

In addition to the annual 402(g) contribution limit and the 414(v) catch-up limit for those Participants age 50 or older, please indicate if the Plan will or will not allow the following:

- Last three (3) years before Normal Retirement Age Catch-Up Contribution.
This special Section 457(b) catch-up limitation allows Employees, within the three (3) years before reaching the Normal Retirement Age of the Plan, to contribute the lesser of:
 - Twice the current annual limit (\$36,000 in 2016), or
 - The basic annual limit plus the amount of the basic limit not used in prior years (only allowed if not using the age 50 or over catch-up contribution).

Use of the Last Three Years catch-up limitation requires a special calculation and additional information provided by the Employer. This information includes Employee defined contribution plan (i.e. 403(b), 457) contributions for any years since December 31, 1978 that the Employee was eligible to participate under this employer’s 457 Plan.

(If Last Three Years catch-up will be allowed, then a Normal Retirement Age must be provided below or it will be deemed to be age 65)

Normal Retirement Age: _____

(May not be less than age 60 unless determined by a collective bargaining agreement)

(If no age is provided, Normal Retirement Age will be age 65)

- Rollovers, Transfers, and Exchanges into the Plan

The Plan will accept all rollovers, transfers, and exchanges from another qualified Plan of the Employer or another employer's qualified retirement Plan to the extent permitted by the Internal Revenue Code.

If not checked, Rollovers, Transfers, and Exchanges to the Plan WILL NOT be accepted.

- Rollovers, Transfers, and Exchanges from the Plan

The Plan will permit all rollovers, transfers, and exchanges to another qualified Plan of the Employer or another Employer's qualified retirement Plan to the extent permitted by the Internal Revenue Code.

If not checked, Rollovers, Transfers, and Exchanges from the Plan WILL NOT be permitted.

- Roth 457(b) after-tax contributions

If yes, effective date: _____

- Employer, Non-Elective contributions - (Current or Previous)

If yes, complete the 457(b) Employer Contribution Questionnaire on page 8

**Employer contributions will be made in accordance with applicable employment agreements and collective bargaining agreements, or as may be determined from year-to-year by the Employer, provided those terms are incorporated by reference and made part of the Plan.*

Distributions

Distributions from the Plan are allowed in the event of termination of employment, attaining age 70½, and death of the Participant. The Plan may or may not allow distributions in the event of unforeseeable emergency.

- Unforeseeable Emergency Distributions

- Plan Loans

Availability of loans is subject to availability and additional conditions that may apply under a Participant's 457(b) investment option(s). AFPlanServ® will prohibit any loans to a Participant with an outstanding defaulted loan under any retirement or deferred compensation Plan sponsored by the Employer.

Other Employer Plans:

- Do you currently sponsor another Plan under Section 457(b)?

- Do you currently sponsor a Plan under Section 403(b), 401(k), or 401(a)?

- Other Plans? If checked, please specify type(s): _____

Other Services:

Common Remittance:

As indicated below, the Plan hereby selects:

- Option A:** Administrative services **with** Common Remitter Services.

- Option B:** Administrative services **without** Common Remitter Services.

If Option A is selected, the Plan Sponsor shall remit elective and non-elective 457(b) contributions directly to AFPlanServ® in an acceptable secure electronic format or by check on a timely basis. The Plan shall also provide complete payroll data and reconciliation files as needed to properly process the contributions. A payroll data and reconciliation file format document will be provided.

Other Provisions of the Plan

The following section may be used to insert provisions for which there were no acceptable alternatives provided. **NOTE:** Any modifications should be carefully reviewed by Employer's legal counsel to ensure that changes do not adversely affect the Plan's qualification under Section 457(b) of the Code.

Other provisions of the Plan (Attach additional page(s) as necessary):

Additional information needed:

In order to provide compliant administrative services for your 457(b) Plan, the following additional information and documentation are required as part of the setup process.

- Copies of all Information Sharing Agreements.
- Copies of all salary reduction agreements for employees contributing to the Plan.
- Participating employee list, containing the following information:
 - ✓ Name of employee
 - ✓ Amount of 457(b) salary reduction/deduction per pay period
 - ✓ Name of Investment Provider to whom deductions are remitted
 - ✓ Payroll frequency

Investment Provider Information

Investment Providers must sign the Investment Provider Agreement provided by AFPlanServ® in order to be approved under the Plan. Please list below the name, address, and contact information for all current 457(b) Investment Providers, and whether or not you wish to include them in the Plan. You will also be able to list any Providers that you wish to add to your Plan as new investment options.

Current 457(b) Investment Providers. (Use a separate sheet if needed)

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

Include in Plan

Provider: _____

Mailing Address: _____

Phone Number: _____

Contact: _____

Email (if applicable): _____

New 457(b) Investment Providers to be included in the Plan. (Use a separate sheet if needed)

Provider: American Fidelity Assurance Company

Mailing Address: P.O. Box 25520, Oklahoma City, OK 73125

Contact: Annuity Services Department

Email (if applicable): Annuity-Services@americanfidelity.com

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

Provider: _____

Mailing Address: _____

Contact: _____

Email (if applicable): _____

457(b) Employer Contribution Questionnaire

Employer Name: _____ **State** _____

Employer hereby makes available to its employees a 457(b) Plan that provides for employer contributions in accordance with applicable employment agreements and/or collective bargaining agreements, and agrees that the following provisions shall govern all employer contributions and any earnings attributable to the employer contributions made to the Plan.

A. Type of Employer Contributions

- Discretionary Employer Contributions
 - Fixed Employer Contributions
 - Matching Employer Contributions (If matching contributions are made, please provide the formula)
-

B. Vesting Schedule (if applicable)

- A Participant shall become 100% vested in his or her account immediately.
- Graded Vesting (i.e. Year 1 – 20%, Year 2 – 40%, Year 3 – 60%, Year 4 – 80%, Year 5 – 100%)

Schedule: _____

- Cliff Vesting (i.e. Year 1 – 0%, Year 2 – 0%, Year 3 – 100%)

Schedule: _____

- Other – Please attach vesting schedule.

C. Investment Arrangement

- Any Annuity Contract and/or Custodial Accounts provided by any of the approved Investment Providers in Appendix I.
- Other (*Specify*) _____

D. Eligibility Requirements

- All employees shall be eligible to participate in the Plan for purposes of Employer, Non-Elective Contributions
- Other (Define) _____

E. Years of Eligibility Requirements

- No minimum years of service required.
- Participant is eligible after completing _____ year(s) of eligible service.

F. Loans

- Loans *will* be available under the Plan subject to availability and any additional conditions that may apply under a Participant's 457(b) Individual Agreement(s).
- Loans *will not* be available under the Plan.

G. Distribution Restrictions

- Retirement or severance from employment. Attainment of age _____.
- Unforeseeable Emergency

H. Additional information

EMPLOYER ACKNOWLEDGEMENTS AND SIGNATURES

By signing below, Employer acknowledges that it is an eligible educational organization as defined in Section 170(b)(1)(A)(ii) of the Code and the Plan is a governmental plan as defined in ERISA §3(32), 29. U.S.C.A. §1002(32).

I also certify that to the best of my knowledge and belief, the Plan will continue to qualify as one of the entities listed above and that the Employer will immediately notify (but in no event later than 30 days after the event causing the change in status) AFPlanServ® in writing if the Plan should lose its status as an eligible educational organization.

EMPLOYER:

Authorized Signature

Authorized Signer Name

Title

Date