

Hardin ISD

Summary Plan Description

Plan Type FICA Alternative	Plan Administrator Assistant Superintendent for Business	Eligible Employees Must meet one of the following, <i>and</i> not covered by TRS: Part-time, Temporary, Seasonal
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Written Plan Effective Date 01/01/2010	Plan Year End 12/31
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Contribution Tax Treatment Pre-Tax	Employer Contribution 0%	Employee Contribution 7.5%
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Rollovers Into Plan Not available	Rollovers Out of Plan Available to another qualified plan, upon termination of service
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Distributions Available for the following: - Separation of Service - Death - Disability	Beneficiaries A Designation of Beneficiary Form is only required if Spouse is not the Primary Beneficiary
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Fees of Service Plan Providers		
<u>JEM Resource Partners, TPA</u> Sliding Scale (2% - 1%), currently 1%, paid from Plan assets	<u>TCG Advisors, Investment Advisor</u> Sliding Scale (0.45% -0.25%), currently 0.45%, paid from Plan assets	<u>Other Fees</u> \$15 Distribution Fee All of the above paid by participant
<u>ESC Region 10, Plan Coordinator</u> \$0.10 per participant per month, paid by participant	<u>AST Capital Trust, Custodian</u> 0.10%, paid from Plan assets	

For more information please contact JEM Resource Partners, the Plan Administrator