



Lewisville ISD

Summary Plan Description

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| Plan Type FICA Alternative | Plan Administrator Superintendent | 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 7/1/2008 | Plan Year End 8/31 |
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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>ASC Capital Trust, Custodian</u> 0.10%, paid by JEM | |

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