



Rockwall ISD

Summary Plan Description

Plan Type Internal Revenue Code Section 457(b)	Plan Administrator TCG Administrators	Excluded Employees Independent Contractors
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Online Enrollment Plan Password rockw457	Plan Effective Date 9/1/2017	Plan Year End 12/31
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Contribution Tax Treatment Pre-Tax	Contribution Sources Employee Only	Contribution Limit \$18,500 per year
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Catch-Up Contribution Limit
\$24,500 per year

Rollovers Into Plan Available from another qualified plan	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 - In-Service	Beneficiaries A Designation of Beneficiary Form is only required if Spouse is not the Primary Beneficiary	Inactivity Distributions Available for accounts with balances of less than \$5,000, and no activity for 2 years
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Loans Available, see the Loan Agreement and Application Form	Unforeseeable Emergency Distributions Available as defined by the IRS for this type of plan
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Fees of Service Plan Providers	TCG Advisors, Investment Advisor	Other Fees
<u>TCG Administrators, TPA</u> \$18.50 per participant per year 0.25% of assets, paid by the participant (capped at \$150,000 in assets)	Sliding Scale (0.45% -0.25%), currently 0.30%, paid by participant (capped at \$150,000 in assets)	\$30 Distribution Fee \$50 Loan Set up All of the above paid by participant
<u>Matrix Trust, Custodian/Trustee</u> 0.10%, paid by participant	<u>ESC Region 10, Plan Coordinator</u> \$0.10 per participant per month, paid by participant	

**For more information please contact TCG Administrators, the Plan Administrator
800-943-9179**

