



Harris County DOE

Summary Plan Description

Plan Type

Internal Revenue Code
Section 457(b)

Plan Administrator

The Employer

Excluded Employees

Independent Contractors

Plan Password for Enrolling Online

harris

Plan Effective Date

01/1/2003

Plan Year End

12/31

Contribution Tax Treatment

Pre-Tax

Contribution Sources

Employee Only

Contribution Limit

\$17,000 per year

Catch-Up Contribution Limit

\$5,500 for employees age 50+

Rollovers Into Plan

Available from another qualified plan

Rollovers Out of Plan

Available to another qualified plan,
upon termination of service

Distributions

Available for the following:

- Separation of Service
- Death
- Disability

Unforeseeable Emergency Distributions

Available as defined by the IRS for
this type of plan

Inactivity Distributions

Available for accounts with
balances of less than \$5,000,
and no activity for 2 years

Loans

Available, see the Loan Agreement
and Application Form

Beneficiaries

A Designation of Beneficiary Form
is only required if Spouse is not the
Primary Beneficiary

Fees of Service Plan Providers

JEM Resource Partners, TPA

\$15.00 per participant per year
0.40% of assets, paid by the
participant

TCG Advisors, Investment Advisor

currently 0.80%, paid by participant

Other Fees

\$25 Distribution Fee
\$25 Annual Loan Maintenance
All of the above paid by
participant

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