



## Spring Branch ISD

## Summary Plan Description

### Plan Type

Internal Revenue Code  
Section 457(b)

### Plan Administrator

JEM Resource Partners

### Excluded Employees

None

### Plan Password for viewing Online

sbisd457

### Plan Effective Date

Originally Effective 01/01/2002  
Restated Effective 09/1/2009

### Plan Year End

December 31

### Contribution Tax Treatment

Pre-Tax

### Contribution Sources

Employee Only

### Contribution Limit

\$16,500 per year

### Catch-Up Contribution Limit

\$5,500 for employees age 50+  
(indexed for inflation by the IRS)

### Eligible Employees

All employees are eligible to  
participate

### Rollovers Into Plan

Available from another qualified plan

### Rollovers Out of Plan

Available to another qualified plan,  
upon termination of service

### Vendors

VALIC  
AUL (through First Financial)  
ING

### Distributions

Available for the following:  
- Separation from Service  
- Death  
- Disability

### Unforeseeable Emergency

**Distributions**  
Not available

### 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

### Distributions:

Available through:  
VALIC  
AUL  
ING

### Fees of Service Plan Providers

\$2.00 per participant

### Fee Paid By:

Employer

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