



Spring Branch ISD

Summary Plan Description

Plan Type FICA Alternative	Plan Administrator JEM Resource Partners	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 09/1/2009	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	Vendor VALIC
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Distributions Available through VALIC 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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For more information please contact JEM Resource Partners, the Plan Administrator