

PLAN COMPONENTS	PLAN FEATURES	FEATURE STATUS	PLAN OPTIONS
Base District Contributions	Match	Required	<ul style="list-style-type: none"> <li>Ratio of Match = Increments of \$0.50 (i.e., \$.50 to \$1.00, \$1.00 to \$1.00, \$1.50 to \$1.00, \$2.00 to \$1.00)</li> <li>Max Match = Specified percentage of salary in 1% increments <u>or</u> specified lump sum in \$100 increments</li> <li>Participants Involved = Designated by the District</li> </ul>
	<u>or</u> Direct <i>(Without Match)</i>		<ul style="list-style-type: none"> <li>Specified percentage of salary in 1% increments <u>or</u> specified lump sum in \$100 increments</li> <li>Participants Involved = Designated by the District</li> </ul>
Additional District Contributions	Attendance	Optional	<ul style="list-style-type: none"> <li>Increase District Match <u>or</u> Increased District Direct Contribution as per parameters adopted for Match <u>or</u> Direct Contributions</li> <li>Participants Involved = Designated by the District</li> </ul>
	Campus	Optional	<ul style="list-style-type: none"> <li>Increase District Match <u>or</u> Increased District Direct Contribution as per parameters adopted for each</li> <li>Years at Campus = Designated by the District</li> <li>Campuses Involved = Designated by the District</li> <li>Participants Involved = Designated by the District</li> </ul>
	Performance	Optional	<ul style="list-style-type: none"> <li>Increase District Match <u>or</u> Increased District Direct Contribution as per parameters adopted for each</li> <li>Increased Contributions may be Stratified by Defined Performance Levels</li> <li>Performance Level = Designated by the District</li> <li>Campuses Involved = Designated by the District</li> <li>Participants Involved = Designated by the District</li> </ul>
Additional Plan Features	Vesting	Required	<ul style="list-style-type: none"> <li>Cliff = Number of cliff years specified by District with <u>or</u> without grandfathering</li> <li>Graded = Vesting Percentages specified by years with <u>or</u> without grandfathering</li> </ul>
	Additional Vesting Parameters	Required	<ul style="list-style-type: none"> <li>TRS Retirement - 100% vested <u>or</u> defined vesting must be met</li> <li>Death - 100% vested <u>or</u> defined vesting must be met</li> <li>Permanent Disability - 100% vested <u>or</u> defined vesting must be met</li> </ul>
	Use of Forfeitures	Required	<ul style="list-style-type: none"> <li>Offset District Matching <u>or</u> Direct Contributions</li> <li>Reallocate to Participants as equal shares <u>or</u> pro-rata shares</li> </ul>
	Frequency of Plan Contributions by District	Required	<ul style="list-style-type: none"> <li>Pay Period, Monthly, <u>or</u> Quarterly</li> </ul>
	Withdrawals at Termination of Employment with District	Required	<ul style="list-style-type: none"> <li>Options for Withdrawal = Lump sum <u>or</u> Rollover to Qualified Plan</li> </ul>
	End of Year Requirement	Optional	<ul style="list-style-type: none"> <li>Last Day Rule</li> </ul>