



**Tulsa Community College  
Regular Meeting of the Board of Regents**

**MINUTES**

The regular meeting of the Board of Regents of Tulsa Community College was held on **Thursday, February 18, 2016 at 3:00 p.m. at West Campus.**

Board Members Present: Larry Leonard, Robin Ballenger, Martin Garber and Ronald Looney

Board Members Absent: Paul Cornell, Samuel Combs and William McKamey

Others Present: Leigh B. Goodson, President and CEO  
Clerk for the Board  
College Administrators  
College Legal Counsel  
Faculty, Staff and Student

**CALL TO ORDER**

Board Chair, Larry Leonard called the meeting to order at 3:00 p.m. The clerk gave the roll call. The meeting proceeded with a quorum.

**APPROVAL OF THE MINUTES**

A motion was made by Regent Garber and seconded by Regent Looney to approve the minutes of the regular meeting of the Tulsa Community College Board of Regents held on Thursday, January 21, 2016, as presented. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

**CARRYOVER ITEMS**

There were no carryover items.

## INFORMATIVE REPORT

President Goodson gave the report.

### 1. TCC in the News

- TCC and the Lobeck Taylor Family Foundation launched the Tulsa StartUp Series in January and presented the winner of Tech/Apps pitch competition with a \$2,500 check. David LeCount, the GKFF Endowed Chair for Entrepreneurship, was a judge at the live pitch competition.
- TCC hosted at a reception Chancellor Glen Johnson where he presented the 2015 Distinguished Service Award to State Senator Gary Stanislawski. The photo was published in *Greater Tulsa Reporter*.
- TCC received coverage in *The Chronicle of Higher Education* and the *Greater Tulsa Reporter* about leadership changes at TCC.
- KOTV featured a story on the “I Can’t” series and KTUL featured a segment about the photography exhibit at the Center for Creativity.
- The Signature Symphony at TCC recently earned two terrific reviews: a Letter to the Editor and extensive coverage prior to the January and February performances. The *Tulsa World* and KWGS covered the 2016-2017 season announcement for the orchestra. In addition, the Ambassador program at the VanTrease PACE was featured in *Tulsa People* and on KTUL.
- TCC faculty members participated in a series of interviews about developmental education in the state of Oklahoma with Oklahoma Watch, a nonprofit investigative journalism organization. One story was featured this week in the *Tulsa World* and in late January another story was featured on KWGS radio.
- KTUL interviewed TCC's Jennifer Beatie about promoting random acts of kindness at Southeast Campus and how the campus is encouraging TCC students.
- TCC’s novel writing, horticulture and gardening courses, and the TCC community band and orchestra were part of an *Oklahoma Magazine* article featuring unusual college courses from across the state.
- Robert Katz, Associate Professor of Music and Humanities at Southeast Campus and Mike Limas, Director of Academic and Campus Services at Northeast Campus were part of a *Tulsa World* article on TCC’s Sustainability Conference. Bill Roth, one of the keynote speakers was

featured on a KWGS Studio Tulsa interview. The conference, open to the public as well as TCC students, staff and faculty was a success with a standing-room-only attendance.

- The *Tulsa World* featured a story about students studying STEM as part of Credits Count. It was one year ago when the \$3 million grant from the AEP Foundation was announced with Governor Mary Fallin present. To date, there is a full-time STEM Supervisor at Rogers College High and TCC is rolling out a series of STEM experiences to engage middle school and high school students.

## **2. Informative Report**

- TCC's library staff did literary matchmaking through Blind Date with a Book. The program spread the love of reading to nearly 300 people. Participants filled out a questionnaire and were matched with a book "date" based on their interests.
- The Women of the Year – Pinnacle Awards were presented during a black-tie event. Jan Clayton was one of the ten women honored for making a difference in the community. The awards were sponsored by YWCA of Tulsa and the Mayor's Commission on the Status of Women.
- TCC Physics major Aleah Wigal will travel to Spain in June after being selected to for the 2016 Keith Sherin Global Leaders Program. This trip is a month-long intensive program at University of Salamanca in Salamanca, Spain sponsored by the Council for Opportunity in Education. Aleah is expected to graduate in May and is a TRIO Student Support Services student. (President Goodson was photographed with Aleah and Ginelle Gordon representing the TRIO Student Support Services staff who were instrumental in Aleah's selection into this study abroad program.)

Dr. Cindy Hess introduced Dr. Brett Campbell, Vice President of Workforce Development, to give the Student Success Update.

## **3. Student Success Update**

- Dr. Campbell reported on the Workforce Development program. He referenced "America Needs Talent" by Jamie Merisotis, Chairman of the Lumina Foundation. The book outlines that workforce development involves connectivity to talent, identification of talent, and improving talent. This is the program's goal at TCC.

- Dr. Campbell has engaged with the workforce community through the Tulsa Chamber of Commerce, identifying strengths and opportunities, visiting businesses and building partnerships.
- The Chamber identified seven power sectors in the community that necessitate strong connectivity with higher education, Tulsa Tech and K-12 to provide talent for those local industries.
- TCC is building strong partnerships with Tulsa Tech and other private providers such as Spartan and 4M Welding School.
- Focusing on resources: human capital – faculty and staff; training opportunities at the Fire Training Center; the new aviation center.
- Connection with the Strategic Plan – two metrics focus on workforce development:
  - Collaboration agreements with local businesses: the goal was to have ten, and we currently have twelve agreements with local businesses for contract training or certificate programs possibly leading to credit programs.
  - Graduates / Completions: This measure will be established at the end of the semester; involves advising, marketing and supporting faculty.
- Dr. Campbell mentioned an MOU with a local car dealership for sales training, a non-credit private opportunity. The dealership owns twenty-one other dealerships in the regional area. Dr. Campbell anticipates this type of partnership to extend into a regional level. The second step in this type of an agreement would be to offer a tuition assistance program.
- Two other projects that will impact the success of workforce development programs:
  - Prior Learning Assessment
  - Apprenticeships: working with local businesses to provide courses onsite where actual experience occurs while at work.

## **ACADEMIC & POLICY COMMITTEE REPORT**

Regent Ballenger began with a report on the Pathways Project.

- The Pathways team attended Pathways Institute in San Antonio, TX in early February. The team is comprised of:
  - President Goodson
  - Robin Flint Ballenger, Secretary of the Board of Regents and Chair of the Academic and Policy Committee

- Dr. Cindy Hess, Senior Vice President and Chief Academic Officer
- Angela Sivadon, Assistant Professor and Allied Health Coordinator, Program Director for Cardiovascular Technology, and current President of the Faculty Association
- Eunice Tarver, Vice President for Diversity and Inclusion
- Sloan Davis, Associate Professor of English and President-Elect of the Faculty Association
- TCC was selected for the Pathways Project among 30 colleges out of 200 applications.
- The Team assessed essential practices for Pathways. Most areas were ranked as “not systematic” or not utilized throughout the whole institution. Some areas were ranked as “not occurring.” The end-goal is to reach “at scale” in all areas, or practiced throughout the whole institution.
- The Team will conduct periodic program reviews and reassess each area.

Regent Ballenger continued with the Academic & Policy Report.

## 1. **Changes in Academic Programs**

### **Program/Option Requirement Changes:**

- Nutritional Sciences AS, Community Nutrition option: Remove ECON 1353 Personal Finance from the curriculum. Add PHED 2653 Applied Anatomy and Kinesiology. No change in credit hours.  
**Reason:** This degree articulates to Oklahoma State University. They have changed their program to no longer accept Personal Finance.
- Horticulture Certificate, Landscape Specialist option: This action will remove all courses from the 33 hour certificate except those for the Landscape Specialist option which is offered at the Dick Conner Correctional Center only. The revised certificate will be 9 credit hours.  
**Reason:** The current certificate has low enrollment as students generally declare the Horticulture AAS as their major. This action will ensure that we can continue to graduate Conners’ students with a credential that is recognized by the Oklahoma State Regents for Higher Education. It will not be advertised in our catalog.

A motion was made by the Academic & Policy Committee to approve the changes in academic programs. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

2. **Recommendation for Approval of a new Policy to Define Required Faculty Credentials for the Appointment and Evaluation of Full-Time and Part-Time Faculty**

The HLC accreditation team strongly recommended in 2009 “that the institution establish and maintain a process to define the minimum threshold of experience and an evaluation process that is used in the appointment of full-time and part-time faculty.”

Provost Greg Stone led a task force of faculty and administrators to develop the recommended policy and led the associate deans to developing expected faculty credentials for all programs. Further, a process to maintain the HLC expected credentials database has been developed and the hiring process for all full-time and adjunct faculty has been adjusted.

**(Attachment: Proposed Board Policy 2118 – Faculty Credentials)**

A motion was made by the Academic & Policy Committee to approve the policy on faculty credentials. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

3. **Recommendation for Approval of Revision to Employment Policies and Procedures for Full-Time Professional Staff**

Any faculty member who receives a non-renewal of contract notice or whose current contract is cancelled may request an appeal. Current policy permits the terminated faculty member to request a replacement of any or all of the faculty association officers on the appeal review committee. The proposed revision, developed in conjunction with the faculty association presidents, will constitute a more balanced review committee, allowing the terminated faculty member to replace one faculty association officer on the appeal review committee.

**(Attachment: Revised Policy 4313 – Employment Policies and Procedures for Full-Time Professional Staff)**

A motion was made by the Academic & Policy Committee to approve the revision. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey  
**Motion carried unanimously.**

## **COMMUNITY RELATIONS COMMITTEE REPORT**

Regent Garber gave the report:

- Higher Ed Day at the Capitol was a success with four TCC students meeting with legislators. The Marketing Department prepared TCC information packets and each of the students met personally with their representatives and senators. Approximately 20 legislators attended the luncheon that TCC hosted.
- TCC's Career Placement and Student Success Center has been included in the Vision 2025 renewal package at \$5.3 million. TCC will be supporting education and "get-out-the-vote" efforts for the April 5 vote. The *Tulsa World* recently ran an editorial supporting the project and its potential impact on Tulsa's workforce and economic development. The project was championed by City Councilor Anna America who is the Council for District 7 where the Southeast Campus is located.
- Signature Symphony at TCC announced their 2016-2017 season "World Passport: A symphonic Excursion!" featuring music from more than 15 countries in six continents, collaborations with the Tulsa Ballet, the Tulsa Opera, the Tulsa Historical Society, local premieres in virtually all concerts, wine and food tasting, tango lessons and more. The announcement included a media luncheon to kick off publicity for the season.
- The Hille Foundation agreed to lead a challenge grant for \$15,000 for the Second Chance program. The challenge grant would provide a dollar-for-dollar match for all gifts to the Second Chance scholarship fund up to \$15,000 by December 31, 2016. Ruth Kaiser Nelson has contributed \$30,000 to the TCC Foundation for annual college programs.

## **PERSONNEL REPORT**

President Goodson gave the report:

### **1. Information Items**

President Goodson introduced recently appointed professional staff.

Harriette Dudley, Associate Dean of Child Development and GKFF  
Endowed Chair

## 2. **Consent Agenda**

### Retirement of Professional Staff Members

Retirements of Full-time Faculty and Professional employees submitted since the last meeting of the Board of Regents of Tulsa Community College.

### **(Attachment: Addendum for Personnel Consent Items)**

President Goodson requested that two individuals be pulled from the consent agenda due to a change in retirement date:

Carol Bednar – July 1, 2016  
Lisa Hopkins – June 1, 2016

A **motion** was made by Regent Garber and seconded by Regent Looney to approve the changes to the consent agenda. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

### Resignations

Resignations of Full-Time Faculty and Professional employees submitted since the last meeting of the Board of Regents of Tulsa Community College.

### **(Attachment: Addendum for Personnel Consent Items)**

A **motion** was made by Regent Garber and seconded by Regent Looney to approve the consent agenda. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**



### 3. **TCC 403(b) and 457(b) Plan Administrative Committee Appointment**

Plan policy states that the Board of Regents makes the appointment of the Chair and members of the 403(b) Plan and 457(b) Plan Administrative Committees.

It was recommended that Sandy Cooper be appointed to serve as a member of the TCC 403(b) Plan Administrative Committee and the TCC 457(b) Plan Administrative Committee to replace Pat Fischer.

A **motion** was made by Regent Garber and seconded by Regent Ballenger to approve the 403(b) and 457(b) Plan Administrative Committee appointment. Roll call vote followed.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

## **CONSTRUCTION & PARKING COMMITTEE REPORT**

Regent Looney gave the report.

- The Committee met at the new flight training center and visited with a traffic control class. The Committee is preparing for an open house.
- Regent Garber stated that the Southeast Campus bookstore will open by month-end.

## **FINANCE COMMITTEE REPORT**

Regent Garber gave the report.

### 1. **Purchase Item Agreements (>\$100K)**

There were no purchase agreements over \$100,000.

### 2. **Consent Agenda - Purchases**

The Finance Committee recommended the approval of the consent agenda for purchases.

Purchase of Medical Equipment: \$79,032.49

**(Attachment: Addendum for Purchasing Consent Items)**

The **motion** from the Finance Committee was made to approve the consent agenda for purchases.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

#### **4. Monthly Financial Report**

The financial report for January 2016 was recommended for approval by the Finance Committee.

**(Attachment: Financial Statements for January 2016)**

Regent Garber commented that the financials are strong with the exception of a few underperforming areas. Some expenses are out of balance due to the construction delays at the Southeast Campus Store.

The **motion** from the Finance Committee was made to approve the financial report for January 2016 and roll call vote proceeded.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

### **OTHER NEW BUSINESS**

#### **1. Resolution Regarding the Current State Economic Situation**

WHEREAS, the current state economic situation will result in a significantly reduced state appropriation for the College; and

WHEREAS, The Board of Regents is fully committed to seeing the College achieve its priorities as expressed in the 2016-2020 Strategic Plan through effective allocation of resources available;

*Resolved*, That the Board acknowledges the authority and responsibility of the President to take such actions as are deemed necessary and prudent to focus College resources on its mission of promoting student success. The Board affirms their full support in the exercise of this authority. Actions to be taken may include, but are not limited to travel restrictions, deferred maintenance, hiring and purchasing freezes, retirement incentives, personnel reassignments, reduced service hours and locations, and program or staff reductions.

The **motion** from the Executive Committee was made to approve the resolution and roll call vote proceeded.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

## **2. Recommendation for Approval of an Amended and Restated Plan Document for the Executive Retention Program**

It was the recommendation of the Executive Committee of the Tulsa Community College Board of Regents that the following items be approved with respect to the Tulsa Community College Executive Retention Program (the "Plan"):

- a. An amended and restated Plan document consisting of the INTRUST Bank, N.A. Defined Contribution Prototype Plan and Adoption Agreement #001, Non-standardized Profit Sharing Plan, a copy of which is attached hereto as Exhibit A.  
*(The full Plan document is available in the President's office upon request.)*
- b. The authority of each officer of Tulsa Community College to (i) execute the plan document referenced in paragraph (a) above; (ii) deliver to the Plan Administrator and Trustee of the Plan one or more counterparts of such document; and (iii) take any other action that such officers deem to be necessary or appropriate in connection with the amendment and restatement of the Plan document.

### **(Attachment: Exhibit A—Adoption Agreement)**

Per the advice from legal counsel, the language in the document must meet IRS guidelines.

The **motion** from the Executive Committee was made to approve the amended and restated Plan and roll call vote proceeded.

Yes: Leonard, Ballenger, Garber, Looney

No: None

Abstentions: None

Absent: Cornell, Combs, McKamey

**Motion carried unanimously.**

## **PERSONS WHO DESIRE TO COME BEFORE THE BOARD**

There were none.

**EXECUTIVE SESSION**

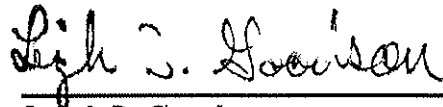
There was none.

**ADJOURNMENT**

The meeting adjourned February 18, 2016 at 4:23 p.m.

The next regular meeting of the Tulsa Community College Board of Regents will be held on Thursday, March 24, 2016, 3:00 p.m., in Room 617 of the Metro Campus, 909 South Boston, Tulsa, Oklahoma.

Respectfully submitted,



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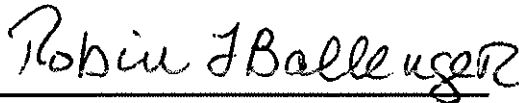
Leigh B. Goodson  
President & CEO



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Larry D. Leonard, Chairman  
Board of Regents

ATTEST:



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Robin Flint Ballenger, Secretary  
Board of Regents

## 2118 Faculty Credentials (Proposed)

The administration is directed to establish and maintain a process to define the minimum threshold of experience and an evaluation process that is used in the appointment of full-time and part-time faculty. This minimum threshold of experience and evaluation process shall comply with the current relevant accreditation criteria and assumed practices of the Higher Learning Commission.

The system of evaluation may include skill sets, types of certifications or additional credentials, and experiences that would meet tested experience requirements for specific disciplines and programs. These qualifications should ensure consistency in hiring and provide transparency in hiring and human resources practices. The faculty hiring qualifications related to tested experience should be reviewed and approved through the faculty shared governance process.

#### 4313 Employment Policies and Procedures For Full-Time Professional Staff

Full-time professional staff includes all persons who are individually approved for full-time employment within Tulsa Community College by the Tulsa Community College Board of Regents. Employment service is rendered to Tulsa Community College irrespective of campus or instructional site. This staff consists of faculty and administration.

##### The Philosophy of Employment

As an urban two-year college, Tulsa Community College strives to meet the needs of both students and community through a comprehensive program of instruction and other educational services. The College recognizes, realistically, that it will never be all things to all people, but it will constantly work to provide the best possible results in all of its efforts. The College was created and exists to serve the needs and interests of the public, and taxpayers support the institution in its performance of these tasks. The Tulsa Community College Board of Regents serves to insure a set of policies and an organization which will best achieve these needs.

It is one part of the operational policy of Tulsa Community College to practice non-discrimination in employment. It is against the policy of the community college to discriminate against, or exclude from participation in benefits or activities either on the staff or in the student body, any person on the grounds of race, color, national origin, sex, age, religion, disability, status as a veteran, sexual orientation, genetic information, or any other basis protected by applicable discrimination law. This policy applies to each of the following personnel areas: recruitment, selection, placement, training, promotion, termination, and other personnel actions, such as compensation, transfers, layoffs, return from layoffs, institution's sponsored training program(s), institution's sponsored social program(s), and institution's sponsored recreation program(s).

Tulsa Community College is a student-centered college and a teaching-learning college and, as such, centers its attention upon assisting each student to maximize the development of his/her abilities to succeed in a career field and to enrich society through application of individual talents and skills.

This effort can be successful only if dedicated professional people, faculty and administrators alike, constantly focus their combined efforts as a team to provide the best educational opportunities and services to students in this teaching-learning process.

It is the responsibility of the administration to provide material benefit to professional staff insofar as possible and to recognize their efforts. These benefits and recognition are based upon educational and professional attainment as well as the current economic conditions. In addition, Tulsa Community College makes contribution toward or shares in other personnel benefit items such as comprehensive medical and dental insurance, accident insurance, life insurance, and income disability insurance. A system of recognition through salary advancement is available for certain kinds of work experiences and travel.

The administration actively involves the faculty in participation in decision making areas of curriculum development, student advising, class scheduling and facility planning, instructional progress and evaluation, and the welfare of the professional staff.

## Faculty

### A. Definition

Faculty consists of teaching faculty (instructors), whose primary responsibility is teaching students; and professional support staff-faculty, whose primary responsibility is direct contact with students in support of instructional activities. This staff includes counselors, LRC staff, and other positions logically defined as such in job descriptions.

### B. Selection and Employment

Applications for faculty positions at the College have always been numerous. If the College is to do its work well, it must be staffed with highly competent people who truly have talent for teaching, as well as appropriate professional preparation. The first three years of Tulsa Community Colleges continuous full-time employment will be considered a probationary period.

Job openings will be announced for new positions and replacement positions, and an applicant pool will be developed. The best qualified person will be selected for the position.

The College has effective evidence that other qualities also must be possessed by each faculty member at Tulsa Community College. To assess these, a series of commitment statements have been developed and is called, "You and Tulsa Community College." It is as follows:

- If your major interest is teaching...
- If you have appreciation for the potential of every student—whether the student is enrolled in academic, technical-occupational, or community service classes...
- If you enjoy working as a member of a team...
- If you are eager to generate and utilize new ideas to improve instruction...
- If you are willing to develop instructional objectives and help devise methods to evaluate student and instructor success in achieving these objectives...
- If you are able to share your teaching talents with evening students...
- If you possess flexibility...
- If you can absorb pressure and keep your sense of humor...
- If you would enjoy participating in developing an open, friendly, and mutually supportive college climate -- operating within a framework of high expectation...
- If you find it stimulating to work among people of varied socio-economic and ethnic backgrounds, and whose abilities vary significantly...
- If you are willing to devote time to advising and counseling students...
- then Tulsa Community College may be the place for you.

Recommendation for employment is based upon administrative evaluation of all these factors. Applicants will be screened only in areas that relate directly to performance of the particular position.

### C. Accountability

An effective professional person must constantly evaluate his/her efforts. To assist each professional person in this process, a professional appraisal form has been developed which relates to the commitment statements of "You and Tulsa Community College." At least once a year this evaluation is made by the individual as a self-evaluation, and by the associate dean or other professional staff. In addition, a specially designed student evaluation is completed by students in each class an instructor teaches. These two types of evaluations may constitute the basis for conferences between faculty members and associate deans or between other professional staff members and their respective administrators, and provide a basis for administrative judgment of the quality of professional performance. The appraisal forms themselves are periodically reviewed by a committee to assure continuing relevance.

If changes in the requirements for program certification, or if logical changes in job descriptions make it necessary to require additional credentials of a faculty member, he/she will be notified as soon as possible, and a reasonable timetable should be established for acquiring the required credentials. During the time agreed upon for the faculty member to acquire the required credentials, he/she will be considered to have the appropriate professional preparation.

### D. Movement to Other Positions Within the College

The organizational design does not provide for promotions. It provides opportunities for faculty to change roles.

A full-time faculty member who wishes to apply for a job opening on any campus operated by Tulsa Community College would follow the normal application procedure. Current full-time faculty who apply for such positions shall be granted the privilege of a job interview. Selection will be dependent upon employment criteria, affirmative action, and instructional needs as determined by the administration involved.

Under unusual circumstances where it is necessary to temporarily guarantee a full-time teaching load to a full-time instructor, so long as instructional needs of the institution are met, the administration may reallocate part-time assignments or assign a full-time instructor to teach in a related field. Permanent relocation of a full-time instructor in a related field is dependent on his/her meeting all the criteria for the full-time position and on the decision of the appropriate administrative unit for the related field.

### E. Termination of Employment

A reasonable and effective system for employing quality, full-time faculty, combined with a positive and continuing system of evaluation, causes the need for administrative determination for the termination or non-renewal of employment to be rare.



However, should it become necessary for the administration to make such a determination, the following principles and procedures will be applied:

1. Reasons for Termination -- Termination of employment of any full-time faculty member following three years of probationary employment shall consist of either non-renewal or cancellation of contract.

Non-renewal of contract shall be determined by the President only for just cause (as later defined) or because of necessary staff reduction due to demonstrable financial exigency as determined by the administration. Cancellation of contract shall be determined only when just cause is evident and when the President believes such action necessary to assure continued normal operation of Tulsa Community College.

Just cause is defined as one or more of the following:

- Professional incompetence.
- Substantial misconduct.
- Neglect of instructional duty.
- Repeated disregard for institutional objectives and policies.

Any faculty member whose yearly contract is not to be renewed shall be notified in writing by the President or his/her designee of this impending action no later than seventy-five (75) days prior to the end of the college fiscal year (June 30). The requirement of this notice, seventy-five (75) days, shall not apply in the case of cancellation of contract, and a faculty member may be suspended from his regular duties on verbal notice of the President or his/her designee followed by a written notification. This suspension shall remain in effect with pay until official action is taken by the Tulsa Community College Board of Regents. While under suspension, the faculty member will remain away from the campus except upon specific invitation by the President or his/her designee to appear for a specific purpose.

2. Reduction in Numbers of Full-Time Faculty -- If the administration determines that a reduction of full-time faculty within a program or discipline is necessary at an individual campus or institutional location because of financial exigency, every reasonable effort will be made to relocate an individual in a position in another program or discipline if the interests and professional preparation of the individual are compatible with the requirements of the position. If all faculty members cannot be retained, faculty members who possess the required credentials will be retained on the basis of the greatest number of years of full-time service to Tulsa Community College provided that this does not conflict with established legal guidelines, and unless it can be demonstrated that a faculty member with fewer years of full-time service to any part of Tulsa Community College has provided substantially better professional service in teaching students or in support of instructional activities, as determined by Section IIC (Accountability).

The term "financial exigency" as used here may relate to loss or reduction of specific program or discipline dollar support, decreased student enrollment, or a combination of both.

3. Option of Appeal -- Any non-probationary faculty member who receives a non-renewal of contract notice or whose contract is cancelled, shall have the option of filing, within ten calendar days of the notice, an appeal with a review committee. The review Committee shall consist of five members: the president of Tulsa Community College's faculty association, the president-elect of the faculty association, one of the two past-presidents of the faculty association, and two administrators of the College. The two administrators to serve on the Review Committee shall be selected by the President or his/her designee. This committee shall select its own chair each time the committee is formed.

The faculty member whose case is being reviewed shall have the option of choosing to replace one of the faculty association officers on the Review Committee. The replacement must be a non-probationary member of the full-time faculty of Tulsa Community College. The request for a replacement must be stated in the original written appeal when filed.

4. Review Procedure -- The review procedure is designed to encourage positive, effective, and efficient discussion of all facts relevant to the case being reviewed. Participants in the review discussion shall include, but not necessarily be limited to, five members of the Review Committee, the President or his/her designee and/or his counsel and the faculty member whose termination of employment has been recommended. The faculty member who has been recommended for termination shall have the privilege of speaking on his/her behalf as well as presenting persons to speak also in his/her behalf, including counsel, and presenting pertinent information relating to the recommended termination.

Each member of the Review Committee shall make every reasonable effort to consider impartially all relevant evidence, statements, or documents presented to the committee.

The initial Review Committee meeting should be held no later than three days after the written request for appeal has been filed. The decision of the Review Committee will require a minimum of three votes for concurrence or a minimum of three votes against concurrence with the termination recommendation of the president. Within fifteen class days of the initial Review Committee meeting, the committee shall make a written report of its decision to the president. The report of the Review Committee shall contain findings of facts and shall set forth the decision of the committee thereon. A copy of the findings shall be given to the appealing party by registered mail/return receipt requested, by the Review Committee Chairman or his/her designee.

5. Appeal to Board of Regents -- Either the President of Tulsa Community College or the faculty member being terminated shall have the right of appeal to the Board of Regents of Tulsa Community College from the decision of the Review Committee. The appeal shall be effected by notice in writing by the appealing party given to the chairman of the Board of Regents of Tulsa Community College or, if the chairman is unavailable, a member of the Board of Regents. The appeal shall be presented within five class days from the date of the decision of the Review Committee. When an appeal from the Review Committee is taken to the Board of Regents, the chairman of the Review Committee shall furnish to the Board of Regents copies of the written report of the Review Committee. Upon receipt of written notice of an appeal, the chairman of the Tulsa Community College Board of Regents shall

within thirty (30) days thereafter convene an executive session of the Board of Regents for hearing of an appeal. The hearing on the appeal shall be de novo. The Regents shall receive such evidence, written or oral, necessary or desirable in order to give all parties a fair and adequate hearing on the merits of the case. The President or his/her designee, the faculty member aggrieved, and the Review Committee chairman shall have the right to be present in person and represented by counsel. The Board of Regents may elect to go into executive session for the purpose of conducting a hearing, but their vote or decision on the appeal must be publicly cast and recorded. The decision of the Tulsa Community College Board of Regents on the appeal shall be final and binding on all parties.

## Administration

### A. Definition

Administration consists of administrative staff, whose primary responsibility is management of the institution, which function includes planning, organizing, directing, coordinating, and controlling (oftentimes a distinguishing feature of administration is the exercise of budget control); and professional support staff--administrative, whose primary responsibility is support to administrative activities. This support staff includes assistants to positions in the administrative staff; e.g., to Vice Presidents, Director of Admissions, Records and Registration, Deans of Instruction, Directors of Student Activities, and Associate Deans; this support staff also includes planning assistants, specialists for project development, and other positions logically defined as such in job descriptions.

### B. Selection

It is the policy of Tulsa Community College to obtain the best qualified person for a position within the College. Except for the president, the first three years of Tulsa Community College continuous full-time employment will be considered a probationary period.

A memo will be distributed to all full and part-time employees of TCC indicating the minimum job qualifications for a given position. The information will also be shared widely outside the College. From the response to this information-sharing, the applicant pool is developed. From this applicant pool, applicants will be initially screened by the Human Resources Office to determine those meeting the minimum qualifications. The supervisor for a particular position will then interview those best qualified for a position. During the interview, a job description will be shared with each applicant. Also, the "You and TCC" philosophy will be shared and openly discussed. The supervisor will recommend that the best qualified candidate(s) be interviewed by the appropriate administrator, and then recommendations will be sent to the President to be submitted for Board approval. The selection process shall be in accordance with and in no way in conflict with the most recent affirmative action policy.

### C. Movement to Other Positions Within the College

The organizational design does not provide for promotion. It provides the opportunity for administrators to change roles. On occasion, an individual in the administration may desire to return to the faculty.

#### D. Retention--Administrative Evaluation

The evaluation system should be rooted in the traditions, purposes, and objectives of the College. The overall purpose of evaluation should be to improve the quality of administration. The approach of evaluative procedures should be positive and not negative or punitive. The person being evaluated will be made aware of the procedures, the timetable and the results. Confidentiality should be maintained. The "You and TCC" philosophy and the project management approach along with current, specific job descriptions should be used to assess performance. Immediate administrative supervisors should have the major responsibility in the evaluations. In the case of the president of the college, the members of the Board of Regents will be responsible for the evaluation.

The evaluative data should be derived from two groups: one, from the immediate supervisors; and two, from the persons under the immediate supervision of the person being evaluated. In the first case, mutually agreed upon objectives can serve as the basis for an objective judgment in determining whether the person being evaluated and his/her staff have fulfilled the obligations required by the goals. The purpose of allowing staff to evaluate their supervisor is to find out how that person comes across to the staff in helping them improve in their own job situations. In most cases, evaluation would take place on an annual basis. Self-evaluation should be an important part of the procedure. Informal conferences between the person and his/her supervisor will complete the procedure.

#### Review Committee for Administration

Except for the President, any member of the administration who receives a non-renewal of contract notice or whose contract is canceled shall have the option of filing, within seven class days, an appeal with a review committee. The Review Committee shall consist of two members from the administrative staff selected by the President or his/her designee and three members selected by the administrative staff member, or the professional support staff-administrative member, whose termination of employment has been recommended. All five Review Committee members will be full-time professional staff employees of Tulsa Community College. The committee shall select its own chairman each time the committee is formed.

Review Procedure -- The review procedure is designed to (1) simplify the issues, (2) effect the stipulations of facts, (3) provide for the exchange of documentary or other information, and (4) achieve such other appropriate objectives as will make the hearing fair, effective and expeditious. During the proceedings the administration member will be permitted to have counsel of his/her own choice. The administration member will be afforded an opportunity to obtain necessary witnesses and documentary or other evidence. The Review Committee will not be bound by strict rules of legal evidence and may admit any evidence which is of probative value in determining the issues involved. Every effort will be made to obtain the most reliable evidence available.

Each member of the Review Committee shall make every reasonable effort to consider impartially all relevant evidence presented to the Committee.

No later than four weeks following the first Committee meeting, the findings of the Review Committee will be forwarded by the Committee Chairman to the President for presentation to the Board.

The person whose contract is being recommended for cancellation or non-renewal shall have all the rights and privileges accorded to faculty who are so terminated, including the right of appeal to the Board of Regents.

The same procedures for review and appeal shall be followed as are prescribed under Section II E, Numbers 3, 4, and 5.

Adopted: February 23, 1974

Revised: December 14, 1977

Revised: April 14, 1982 (to be effective July 1, 1982)

Revised: December 12, 2001

Revised: February 12, 2011

**ADDENDUM FOR PERSONNEL CONSENT ITEMS:**

*Items listed under Personnel Consent Items will be approved by one motion without discussion. If discussion on an item is desired, the item will be removed from the “Consent Agenda” and considered separately at the request of a Board member.*

**RETIREMENTS:**

Audrey Alcorn, Associate Professor Sociology, Liberal Arts, Northeast Campus	Date: August 1, 2016
Carolyn Bednar, Associate Professor Nursing, Nursing Services, Metro Campus	Date: August 1, 2016
Kenneth Blankemeyer, Associate Professor Philosophy & History, Metro Campus	Date: August 1, 2016
Robert Butler, Assistant Professor/Coordinator Service Learning, Service Learning, Northeast Campus	Date: August 1, 2016
William Derrevere, Associate Professor Art, Liberal Arts, Metro Campus	Date: August 1, 2016
Michael Figart, Assistant Professor Manufacturing Engineering, Science, Math, & Engineering Technology, Northeast Campus	Date: May 1, 2016
Yvonne Goolsby, Assistant Professor/Coordinator Business & Information Technology, Metro Campus	Date: August 1, 2016
Warren Graham, Associate Professor General Business, Business & Information Technology, Northeast Campus	Date: July 1, 2016
Jane Hammontree, Associate Professor Mathematics, Science, Math & Engineering Technology, Northeast Campus	Date: June 1, 2016
John Hensley, Associate Professor Psychology, Liberal Arts, Metro Campus	Date: August 1, 2016
Lisa Hopkins, Associate Professor Digital Media, Business & Information Technology, Metro Campus	Date: July 1, 2016
Pamela Imhoff, Associate Professor Marketing & Management, Business & Information Technology, Southeast Campus	Date: August 1, 2016
Rebecca Marks-Jimerson, Diversity & Inclusion Coordinator, Diversity & Inclusion, Northeast Campus	Date: May 1, 2016
Fern Marrs, Associate Professor Psychology, Liberal Arts, Southeast Campus	Date: August 1, 2016
Donald Mathieson, Associate Professor Mathematics & Physics, Science, Mathematics & Engineering Technology, Northeast Campus	Date: June 1, 2016
Patricia McCoy, Assistant Professor Nursing, Nursing Services, Metro Campus	Date: July 1, 2016
Gisele McDaniel, Librarian, Library, Northeast Campus	Date: July 1, 2016
Dorothy Minor, Associate Professor English, Communication Services, Northeast Campus	Date: August 1, 2016

Constance Murray, Associate Professor Biology, Science & Mathematics, Metro Campus	Date: July 1, 2016
Gary Persing, Associate Professor Respiratory Therapy, Allied Health, Metro Campus	Date: August 1, 2016
Diane Polcha, Associate Professor English & Developmental Studies, Communications, Southeast Campus	Date: August 1, 2016
Steve St. John, Assistant Professor Computer Information Systems, Business & Information Technology, Northeast Campus	Date: July 1, 2016
Sarah Stecher, Associate Professor/Coordinator English, Communication Services, Metro Campus	Date: July 1, 2016
Faith Summers-Gates, Assistant Professor Respiratory Therapy, Allied Health, Metro Campus	Date: August 1, 2016
James Ed Taylor, Assistant Professor Journalism & Broadcasting, Communications Services, Metro Campus	Date: July 1, 2016

### **RESIGNATIONS:**

Andria Burton, Library Director Metro Campus	Date: January 29, 2016
Shane Netherton, Chief Financial Officer Conference Center	Date: May 31, 2016

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**ADDENDUM FOR PURCHASING CONSENT ITEMS:**

*Items listed under Purchasing Consent Items will be approved by one motion without discussion. If discussion on an item is desired, the item will be removed from the “Consent Agenda” and considered separately at the request of a Board member.*

**1. Purchase of Medical Equipment**

Authorization to enter into a contractual agreement with Laerdal Medical for the purchase of one (1) SimMan 3 G patient simulator with 3 year warranty.  
*FirstChoice Purchasing Consortium contract #FC1544*

**Total Purchase:** **\$79,032.49**



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TULSA COMMUNITY COLLEGE

FINANCIAL REPORT

MONTH ENDING JANUARY 2016

TULSA COMMUNITY COLLEGE

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Expenditures and Campus Store Equity

**TULSA COMMUNITY COLLEGE**  
**STATEMENT OF REVENUE AND EXPENDITURES COMPARISON**  
**FOR THE PERIOD ENDING JANUARY 31, 2016 AND JANUARY 31, 2015**

	JANUARY FY16			JANUARY FY15			\$ Change	Percent Change
	Budget	Year to date	Percent of Budget	Budget	Year to date	Percent of Budget		
<b>Revenue</b>								
<b>Education &amp; General</b>								
State Appropriations	\$ 36,600,023	\$ 19,927,412	54.4%	\$ 37,689,803	\$ 25,319,050	67.2%	\$ (5,391,638)	-21.3%
Revolving Fund	2,839,046	2,557,316	90.1%	2,520,429	2,444,499	97.0%	112,817	4.6%
Resident Tuition	27,636,535	24,563,660	88.9%	29,552,922	24,398,500	82.6%	165,160	0.7%
Non-Resident Tuition	2,578,634	2,227,761	86.4%	2,473,585	2,245,767	90.8%	(18,006)	-0.8%
Student Fees	6,180,408	5,313,972	86.0%	6,334,074	5,200,580	82.1%	113,392	2.2%
Local Appropriations	37,683,613	13,500,000	35.8%	36,912,149	12,300,000	33.3%	1,200,000	9.8%
<b>Total</b>	<b>\$ 113,518,259</b>	<b>\$ 68,090,122</b>	<b>60.0%</b>	<b>\$ 115,482,962</b>	<b>\$ 71,908,397</b>	<b>62.3%</b>	<b>\$ (3,818,276)</b>	<b>-5.3%</b>
<b>Auxiliary Enterprises</b>								
Campus Store	\$ 8,816,213	\$ 6,281,248	71.2%	\$ 9,350,000	\$ 7,140,129	76.4%	\$ (858,882)	-12.0%
Student Activities	2,471,419	1,966,224	79.6%	2,574,681	2,041,973	79.3%	(75,750)	-3.7%
Other Auxiliary Enterprises	7,745,885	3,224,729	41.6%	7,773,913	3,412,631	43.9%	(187,903)	-5.5%
<b>Total</b>	<b>\$ 19,033,517</b>	<b>\$ 11,472,200</b>	<b>60.3%</b>	<b>\$ 19,698,594</b>	<b>\$ 12,594,734</b>	<b>63.9%</b>	<b>\$ (1,122,534)</b>	<b>-8.9%</b>
<b>Restricted</b>								
Institutional Grants	\$ 7,732,911	\$ 3,961,210	51.2%	\$ 7,947,090	\$ 4,068,113	51.2%	\$ (106,903)	-2.6%
State Student Grants	4,392,014	1,823,972	41.5%	3,763,651	2,264,988	60.2%	(441,016)	-19.5%
<b>Total</b>	<b>\$ 12,124,925</b>	<b>\$ 5,785,182</b>	<b>47.7%</b>	<b>\$ 11,710,741</b>	<b>\$ 6,333,101</b>	<b>54.1%</b>	<b>\$ (547,919)</b>	<b>-8.7%</b>
<b>TOTAL REVENUE</b>	<b>\$144,676,701</b>	<b>\$85,347,504</b>	<b>59.0%</b>	<b>\$146,892,297</b>	<b>\$90,836,232</b>	<b>61.8%</b>	<b>\$ (5,488,728)</b>	<b>-6.0%</b>
<b>Expenditures</b>								
<b>Education &amp; General</b>								
Instruction	\$ 47,642,238	\$ 21,557,934	45.2%	\$ 55,636,690	\$ 26,471,368	47.6%	\$ (4,913,434)	-18.6%
Public Service	544,020	70,320	12.9%	1,886,885	496,029	26.3%	(425,709)	-85.8%
Academic Support	20,099,642	10,817,999	53.8%	10,290,476	4,827,763	46.9%	5,990,236	124.1%
Student Services	9,029,409	4,883,467	54.1%	13,141,064	7,693,676	58.5%	(2,810,209)	-36.5%
Institutional Support	14,079,500	8,607,500	61.1%	14,601,306	8,570,287	58.7%	37,213	0.4%
Operation/ Maintenance of Plant	16,307,411	9,346,310	57.3%	14,695,247	10,007,847	68.1%	(661,537)	-6.6%
Tuition Waivers	3,375,756	3,011,279	89.2%	3,261,600	2,852,184	87.4%	159,095	5.6%
Scholarships	4,145,100	4,036,631	97.4%	4,294,440	3,397,790	79.1%	638,842	18.8%
<b>Total</b>	<b>\$ 115,223,076</b>	<b>\$ 62,331,441</b>	<b>54.1%</b>	<b>\$ 117,807,708</b>	<b>\$ 64,316,943</b>	<b>54.6%</b>	<b>\$ (1,985,502)</b>	<b>-3.1%</b>
<b>Auxiliary Enterprises</b>								
Campus Store	\$ 7,241,877	\$ 5,335,256	73.7%	\$ 8,498,821	\$ 6,930,850	81.6%	\$ (1,595,594)	-23.0%
Student Activities	2,439,017	1,278,827	52.4%	2,786,430	1,413,581	50.7%	(134,755)	-9.5%
Other Auxiliary Enterprises	7,736,844	2,371,195	30.6%	10,133,554	3,854,674	38.0%	(1,483,479)	-38.5%
<b>Total</b>	<b>\$ 17,417,738</b>	<b>\$ 8,985,277</b>	<b>51.6%</b>	<b>\$ 21,418,805</b>	<b>\$ 12,199,105</b>	<b>57.0%</b>	<b>\$ (3,213,828)</b>	<b>-26.3%</b>
<b>Restricted</b>								
Institutional Grants	\$ 7,732,911	\$ 3,965,879	51.3%	\$ 7,947,090	\$ 4,050,278	51.0%	\$ (84,399)	-2.1%
State Student Grants	4,392,014	2,404,320	54.7%	3,763,651	3,038,639	80.7%	(634,319)	-20.9%
<b>Total</b>	<b>\$ 12,124,925</b>	<b>\$ 6,370,198</b>	<b>52.5%</b>	<b>\$ 11,710,741</b>	<b>\$ 7,088,917</b>	<b>60.5%</b>	<b>\$ (718,718)</b>	<b>-10.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 144,765,739</b>	<b>\$ 77,686,917</b>	<b>53.7%</b>	<b>\$ 150,937,254</b>	<b>\$ 83,604,965</b>	<b>55.4%</b>	<b>\$ (5,918,049)</b>	<b>-7.1%</b>

**TULSA COMMUNITY COLLEGE  
EXPENDITURE SUMMARY BY CATEGORY  
FOR THE PERIOD ENDING JANUARY 31, 2016 AND JANUARY 31, 2015**

	JANUARY FY16			JANUARY FY15			\$ Change	Percent Change
	Budget	Year to date	Percent of Budget	Budget	Year to date	Percent of Budget		
<b>EDUCATION AND GENERAL</b>								
Salaries & Wages								
Faculty	\$ 18,288,189	\$ 8,780,298	48.0%	\$ 18,693,488	\$ 9,267,845	49.6%	\$ (487,547)	-5.3%
Adjunct Faculty	12,893,590	5,295,189	41.1%	13,220,130	6,163,912	46.6%	(868,724)	-14.1%
Professional	11,599,149	6,764,706	58.3%	12,544,963	6,857,656	54.7%	(92,950)	-1.4%
Classified Exempt	4,479,153	2,428,430	54.2%	4,302,724	2,405,037	55.9%	23,393	1.0%
Classified Hourly	14,440,059	7,578,087	52.5%	15,438,720	8,159,406	52.9%	(581,319)	-7.1%
TOTAL	\$ 61,700,140	\$ 30,846,710	50.0%	\$ 64,200,025	\$ 32,853,857	51.2%	\$ (2,007,147)	-6.1%
Staff Benefits	\$ 22,047,079	\$ 11,598,854	52.6%	\$ 22,763,194	\$ 11,901,542	52.3%	(302,688)	-2.5%
Professional Services	3,522,742	1,496,468	42.5%	3,749,510	1,220,787	32.6%	275,681	22.6%
Operating Services	14,883,965	7,701,996	51.7%	13,066,210	8,511,549	65.1%	(809,553)	-9.5%
Supplies and Materials	1,875,717	764,714	40.8%	1,917,792	767,481	40.0%	(2,768)	-0.4%
Travel	750,533	330,992	44.1%	779,479	314,191	40.3%	16,801	5.3%
Utilities	2,015,900	1,027,042	50.9%	2,035,000	1,074,878	52.8%	(47,836)	-4.5%
Tuition Waivers	3,375,756	3,011,279	89.2%	3,261,600	2,852,184	87.4%	159,095	5.6%
Scholarships	4,145,100	4,036,631	97.4%	4,294,440	3,397,790	79.1%	638,842	18.8%
Furniture & Equipment	906,144	1,516,754	167.4%	1,740,458	1,422,684	81.7%	94,070	6.6%
TOTAL	\$ 115,223,076	\$ 62,331,441	54.1%	\$ 117,807,708	\$ 64,316,943	54.6%	\$ (1,985,502)	-3.1%

**TULSA COMMUNITY COLLEGE**  
**EXPENDITURE SUMMARY BY CATEGORY**  
**FOR THE PERIOD ENDING JANUARY 31, 2016 AND JANUARY 31, 2015**

	JANUARY FY16			JANUARY FY15			\$ Change	Percent Change
	Budget	Year to date	Percent of Budget	Budget	Year to date	Percent of Budget		
<b><u>CAMPUS STORE</u></b>								
Salaries & Wages								
Professional & Classified Exempt	\$ 306,629	\$ 194,569	63.5%	\$ 300,089	\$ 173,577	57.8%	\$ 20,993	12.1%
Classified Hourly	599,206	313,682	52.3%	726,640	352,464	48.5%	(38,782)	-11.0%
Total Salaries & Wages	\$ 905,835	\$ 508,251	56.1%	\$ 1,026,729	\$ 526,041	51.2%	\$ (17,790)	-3.4%
Staff Benefits	\$ 320,542	\$ 160,304	50.0%	\$ 342,592	\$ 177,044	51.7%	\$ (16,740)	-9.5%
Professional Services	-	8,048	0.0%	-	-	0.0%	8,048	100.0%
Operating Services	180,500	25,910	14.4%	352,500	46,854	13.3%	(20,944)	-44.7%
Supplies and Materials	-	92	0.0%	-	-	0.0%	92	100.0%
Travel	15,000	1,138	7.6%	5,000	1,962	39.2%	(824)	-42.0%
Utilities	40,000	14,264	35.7%	40,000	14,929	37.3%	(665)	-4.5%
Items for Resale - Campus Store	5,780,000	4,617,249	79.9%	6,732,000	6,158,836	91.5%	(1,541,586)	-25.0%
Furniture & Equipment	-	-	0.0%	-	5,184	0.0%	(5,184)	-100.0%
TOTAL	\$ 7,241,877	\$ 5,335,256	73.7%	\$ 8,498,821	\$ 6,930,850	81.6%	\$ (1,595,594)	-23.0%
<b><u>STUDENT ACTIVITIES</u></b>								
Salaries & Wages								
Professional	\$ 564,340	\$ 334,173	59.2%	\$ 628,529	\$ 324,648	51.7%	\$ 9,526	2.9%
Classified Hourly	808,166	369,040	45.7%	829,398	402,436	48.5%	(33,395)	-8.3%
Total Salaries & Wages	\$ 1,372,506	\$ 703,214	51.2%	\$ 1,457,927	\$ 727,083	49.9%	\$ (23,870)	-3.3%
Staff Benefits	\$ 396,565	\$ 280,909	70.8%	\$ 535,678	\$ 290,560	54.2%	\$ (9,651)	-3.3%
Professional Services	39,260	12,458	31.7%	91,900	12,484	13.6%	(26)	-0.2%
Operating Services	220,766	102,591	46.5%	218,602	125,404	57.4%	(22,813)	-18.2%
Supplies and Materials	215,000	120,846	56.2%	175,000	120,627	68.9%	220	0.2%
Travel	104,920	20,336	19.4%	99,875	11,713	11.7%	8,623	73.6%
Furniture & Equipment	-	12,288	0.0%	66,448	70,435	106.0%	(58,147)	-82.6%
Items for Resale	90,000	26,185	29.1%	141,000	55,275	39.2%	(29,090)	-52.6%
TOTAL	\$ 2,439,017	\$ 1,278,827	52.4%	\$ 2,786,430	\$ 1,413,581	50.7%	\$ (134,755)	-9.5%
<b><u>OTHER AUXILIARY ENTERPRISES</u></b>								
Salaries & Wages								
Professional	\$ 82,000	\$ 79,166	96.5%	\$ 56,343	\$ 33,249	59.0%	\$ 45,917	138.1%
Adjunct Faculty	146,713	127,958	87.2%	127,170	134,641	105.9%	(6,683)	-5.0%
Classified Hourly	320,000	189,966	59.4%	320,000	194,720	60.9%	(4,754)	-2.4%
Total Salaries & Wages	\$ 548,713	\$ 397,090	72.4%	\$ 503,513	\$ 362,610	72.0%	\$ 34,479	9.5%
Staff Benefits	\$ 65,613	\$ 63,215	96.3%	\$ 87,726	\$ 47,697	54.4%	\$ 15,518	32.5%
Professional Services	398,000	216,578	54.4%	552,120	297,957	54.0%	(81,379)	-27.3%
Operating Services	3,847,418	662,754	17.2%	5,657,218	1,635,337	28.9%	(972,583)	-59.5%
Supplies and Materials	-	187,438	0.0%	300,000	165,724	55.2%	21,714	13.1%
Travel	-	16,910	0.0%	32,900	23,234	70.6%	(6,323)	-27.2%
Utilities	870,000	385,141	44.3%	870,000	403,079	46.3%	(17,938)	-4.5%
Scholarship & Refunds	-	-	0.0%	-	-	0.0%	-	0.0%
Bond Principal and Expense	2,000,000	432,958	21.6%	2,012,777	902,997	44.9%	(470,039)	-52.1%
Furniture & Equipment	-	8,380	0.0%	117,300	14,249	12.1%	(5,868)	-41.2%
Items for Resale	7,100	731	10.3%	-	1,792	0.0%	(1,060)	-59.2%
TOTAL	\$ 7,736,844	\$ 2,371,195	30.6%	\$ 10,133,554	\$ 3,854,674	38.0%	\$ (1,483,479)	-38.5%



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**TULSA COMMUNITY COLLEGE EXECUTIVE RETENTION PROGRAM**

**ADOPTION AGREEMENT #001  
NONSTANDARDIZED PROFIT SHARING PLAN**

The undersigned Employer, by executing this Adoption Agreement, establishes a retirement plan and trust (collectively "Plan") under the INTRUST Bank, N. A. Defined Contribution Prototype Plan and Trust (basic plan document #01). The Employer, subject to the Employer's Adoption Agreement elections, adopts fully the Prototype Plan and Trust provisions. This Adoption Agreement, the basic plan document and any attached Appendices or agreements permitted or referenced therein, constitute the Employer's entire plan and trust document. *All "Election" references within this Adoption Agreement are Adoption Agreement Elections. All "Article" or "Section" references are basic plan document references. Numbers in parentheses which follow election numbers are basic plan document references.* Where an Adoption Agreement election calls for the Employer to supply text, the Employer (without altering the content of any existing printed text) may lengthen any space or line, or create additional tiers. When Employer-supplied text uses terms substantially similar to existing printed options, all clarifications and caveats applicable to the printed options apply to the Employer-supplied text unless the context requires otherwise. The Employer makes the following elections granted under the corresponding provisions of the basic plan document.

**ARTICLE I  
DEFINITIONS**

1. **EMPLOYER (1.24).**

Name: Tulsa Community College  
 Address: 6111 E. Skelly Drive, Tulsa, Oklahoma 74135  
 Phone number: 918-595-7000  
 Taxpayer Identification Number (TIN): 73-6017987  
 E-mail (optional): \_\_\_\_\_  
 Employer's Taxable Year (optional): July 1 - June 30

2. **PLAN (1.42).**

Name: Tulsa Community College Executive Retention Program  
 Plan number: 002 (3-digit number for Form 5500 reporting)  
 Trust EIN (optional): \_\_\_\_\_

3. **PLAN/LIMITATION YEAR (1.44/1.34).** Plan Year and Limitation Year mean the 12 consecutive month period (except for a short Plan/Limitation Year) ending every:

[Note: Complete any applicable blanks under Election 3 with a specific date, e.g., June 30 OR the last day of February OR the first Tuesday in January. In the case of a Short Plan Year or a Short Limitation Year, include the year, e.g., May 1, 2014.]

**Plan Year** (Choose one of (a) or (b). Choose (c) if applicable.):

- (a)  **December 31.**
- (b)  **Fiscal Plan Year:** ending: June 30.
- (c)  **Short Plan Year:** commencing: \_\_\_\_\_ and ending: \_\_\_\_\_.

**Limitation Year** (Choose one of (d) or (e). Choose (f) if applicable.):

- (d)  **Generally same as Plan Year.** The Limitation Year is the same as the Plan Year except where the Plan Year is a short year in which event the Limitation Year is always a 12 month period, unless the short Plan Year (and short Limitation Year) result from a Plan amendment.
- (e)  **Different Limitation Year:** ending: \_\_\_\_\_.
- (f)  **Short Limitation Year:** commencing: \_\_\_\_\_ and ending: \_\_\_\_\_.

4. **EFFECTIVE DATE (1.20).** The Employer's adoption of the Plan is a (Choose one of (a) or (b). Complete (c) if new plan OR complete (c) and (d) if an amendment and restatement. Choose (e) if applicable.):

- (a)  **New Plan.**
- (b)  **Restated Plan.**

**PPA RESTATEMENT** (leave blank if not applicable)

- (1)  This is an amendment and restatement to bring a plan into compliance with the Pension Protection Act of 2006 ("PPA") and other legislative and regulatory changes.

**Initial Effective Date of Plan** (enter date)

- (c)  July 1, 2002 (hereinafter called the "Effective Date" unless 4(d) is entered below)



**Restatement Effective Date** (If this is an amendment and restatement, enter effective date of the restatement.)

- (d)  July 1, 2006 (enter month day, year; may enter a restatement date that is the first day of the current Plan Year. The Plan contains appropriate retroactive effective dates with respect to provisions for the appropriate laws if the Plan is a PPA Restatement.) (hereinafter called the "Effective Date")

[Note: See Section 1.54 for the definition of Restated Plan. If this Plan is a PPA Restatement, the PPA restatement Effective Date may be a current date (as the basic plan document supplies the Effective Dates of various PPA and other provisions) or may be a retroactive date. If specific Plan provisions, as reflected in this Adoption Agreement and the basic plan documents, do not have the Effective Date stated in this Election 4, indicate as such in the election where called for in Appendix A.]

- (e)  **Restatement of surviving and merging plans.** The Plan restates two (or more) plans (Complete 4(c) and (d) above for this (surviving) Plan. Complete (1) below for the merging plan. Choose (2) if applicable. Unless otherwise noted, the restated Effective Date with regard to a merging plan is the later of the date of the merger or the restated Effective Date of this Plan.):

- (1) **Merging plan.** The \_\_\_\_\_ Plan was or will be merged into this surviving Plan as of: \_\_\_\_\_. The merging plan's restated Effective Date is: \_\_\_\_\_. The merging plan's original Effective Date was: \_\_\_\_\_.

[See the Note under Election 4(d) if this document is the merging plan's PPA restatement.]

- (2)  **Additional merging plans.** The following additional plans were or will be merged into this surviving Plan (Complete a. and b. as applicable.):

	<u>Name of merging plan</u>	<u>Merger date</u>	<u>Restated Effective Date</u>	<u>Original Effective Date</u>
a.	_____	_____	_____	_____
b.	_____	_____	_____	_____

5. **TRUSTEE (1.67).** The Trustee executing this Adoption Agreement is (Choose one or more of (a), (b), or (c). Choose (d) or (e) if applicable.):

- (a)  **A discretionary Trustee.** See Section 8.02(A).
- (b)  **A nondiscretionary (directed) Trustee or Custodian.** See Section 8.02(B).
- (c)  **A Trustee under the:** \_\_\_\_\_ (specify name of trust), a separate trust agreement the Trustee has executed and that the IRS has approved for use with this Plan. Under this Election 5(c) the Trustee is not executing the Adoption Agreement and Article VIII of the basic plan document does not apply, except as indicated otherwise in the separate trust agreement. See Section 8.11(C).
- (d)  **Permitted Trust amendments apply.** Under Section 8.11(B) the Employer has made certain permitted amendments to the Trust. Such amendments do not constitute a separate trust under Election 5(c). See Election 48 in Appendix C.
- (e)  **Use of non-approved trust.** A Trustee under the: \_\_\_\_\_ (specify name of trust), a separate trust agreement the Trustee has executed for use with this Plan. Under this Election 5(e) the Trustee is not executing the Adoption Agreement and Article VIII of the basic plan document does not apply, except as indicated otherwise in the separate trust agreement. See Section 8.11(C). [Caution: Election 5(e) will result in the Plan losing reliance on its Opinion Letter and the Plan will be an individually designed plan.]

6. **CONTRIBUTION TYPES (1.12).** The selections made below should correspond with the selections made under Article III of this Adoption Agreement. (If this is a frozen Plan (i.e., all contributions have ceased), choose (a) only.):

**Frozen Plan.** See Sections 3.01(J) and 11.04.

- (a)  **Contributions cease.** All Contributions have ceased or will cease (Plan is frozen).
- (1)  **Effective date of freeze:** \_\_\_\_\_ [Note: Effective date is optional unless this is the amendment or restatement to freeze the Plan.]

[Note: Elections 20 through 21 and Elections 25 through 27 do not apply to any Plan Year in which the Plan is frozen.]

**Contributions.** The Employer and/or Participants, in accordance with the Plan terms, make the following Contribution Types to the Plan/Trust (Choose one or more of (b) through (e).):

- (b)  **Nonelective.** See Sections 1.38 and 3.04 and Elections 20-21.
- (c)  **Employee (after-tax).** See Section 3.09 and Election 25.
- (d)  **Matching.** See Sections 1.35 and 3.03 and Election 25.
- (e)  **Designated IRA.** See Section 3.12 and Election 26.

7. **DISABILITY (1.16).** Disability means (Choose one of (a) or (b).):

- (a)  **Basic Plan.** Disability as defined in Section 1.16(A).

(b)  **Describe:** \_\_\_\_\_

[Note: The Employer may elect an alternative definition of Disability for purposes of Plan distributions. However, the use of an alternative definition may result in loss of favorable tax treatment of the Disability distribution.]

8. **EXCLUDED EMPLOYEES (1.22(D))**. The following Employees are not Eligible Employees but are Excluded Employees (Choose one of (a) or (b).):

[Note: Regardless of the Employer's elections under Election 8: (i) Employees of any Related Employers (excluding the Signatory Employer) are Excluded Employees unless the Related Employer becomes a Participating Employer; and (ii) Reclassified Employees and Leased Employees are Excluded Employees unless the Employer in Appendix B elects otherwise. See Sections 1.22(B), 1.22(D)(3), and 1.24(D). However, in the case of a Multiple Employer Plan, see Section 12.02(B) as to the Employees of the Lead Employer.]

(a)  **No Excluded Employees**. There are no additional excluded Employees under the Plan (skip to Election 9).

(b)  **Exclusions**. The following Employees are Excluded Employees (Choose one or more of (1) through (6).):

(1)  **Collective Bargaining (union) Employees**. As described in Code §410(b)(3)(A). See Section 1.22(D)(1).

(2)  **Non-Resident Aliens**. As described in Code §410(b)(3)(C). See Section 1.22(D)(2).

(3)  **HCEs**. See Section 1.22(E).

(4)  **Hourly paid Employees**.

(5)  **Part-Time/Temporary/Seasonal Employees**. See Section 1.22(D)(4). A Part-Time, Temporary or Seasonal Employee is an Employee whose regularly scheduled Service is less than 1,000 (specify a maximum of 1,000) Hours of Service in the relevant Eligibility Computation Period.

[Note: The "relevant" Eligibility Computation Period is the Initial or Subsequent Eligibility Computation Period as defined in Section 2.02(C).]

[Note: If the Employer under Election 8(b)(5) elects to treat Part-Time, Temporary and Seasonal Employees as Excluded Employees and any such an Employee actually completes at least 1,000 Hours of Service during the relevant Eligibility Computation Period, the Employee becomes an Eligible Employee. See Section 1.22(D)(4).]

(6)  **Describe exclusion category and/or Contribution Type:** All employees except any Executive Vice-President of the Employer  
(e.g., Exclude Division B Employees OR Exclude salaried Employees OR Exclude Division B Employees from Employee Contributions and from Matching Contributions.)

[Note: Any exclusion under Election 8(b)(6), except as to Part-Time/Temporary/Seasonal Employees, may not be based on age or Service or level of Compensation. See Election 14 for eligibility conditions based on age or Service. The exclusions entered under Election 8(b)(6) cannot result in the group of Nonhighly Compensated Employees (NHCEs) participating under the plan being only those NHCEs with the lowest amount of compensation and/or the shortest periods of service and who may represent the minimum number of these employees necessary to satisfy coverage under Code §410(b).]

9. **COMPENSATION (1.11(B))**. The following base Compensation (as adjusted under Elections 10 and 11) applies in allocating Employer Contributions (or the designated Contribution Type) (Choose one or more of (a) through (d) and specify Contribution Type as applicable. Choose (e) if applicable.):

[Note: For this Election 9 all definitions include Elective Deferrals unless excluded under Election 11. See Section 1.11(D). In applying any Plan definition which references Section 1.11 Compensation, where the Employer in this Election 9 elects more than one Compensation definition for allocation purposes, the Plan Administrator will use W-2 Wages for other Plan definitions of Compensation if the Employer has elected W-2 Wages for any Contribution Type or Participant group under Election 9. If the Employer has not elected W-2 Wages, the Plan Administrator for such other Plan definitions will use 415 Compensation. If the Plan is a Multiple Employer Plan, see Section 12.07. Election 9(d) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s).]

(a)  **W-2 Wages (plus Elective Deferrals)**. See Section 1.11(B)(1).

(b)  **Code §3401 Federal Income Tax Withholding Wages (plus Elective Deferrals)**. See Section 1.11(B)(2).

(c)  **415 Compensation (simplified)**. See Section 1.11(B)(3).

[Note: The Employer may elect an alternative "general 415 Compensation" definition by electing 9(c) and by electing the alternative definition in Appendix B. See Section 1.11(B)(4).]

(d)  **Describe Compensation by Contribution Type or by Participant group:** \_\_\_\_\_

[Note: Under Election 9(d), the Employer may elect Compensation from the elections available under Elections 9(a), (b), or (c), or a combination thereof as to a Participant group or Contribution Type (e.g., W-2 Wages for Matching Contributions for Division A Employees and 415 Compensation in all other cases).]

(e)  **Allocate based on specified 12-month period**. The allocation of all Contributions will be made based on Compensation within a specified 12-month period ending within the Plan Year as follows: \_\_\_\_\_

10. **PRE-ENTRY/POST-SEVERANCE COMPENSATION (1.11(H)(I))**. Compensation under Election 9:

[Note: Election 10(c) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s).]

**Pre-Entry Compensation** (Choose one of (a) or (b).):

(a)  **Plan Year**. Compensation for the entire Plan Year which includes the Participant's Entry Date.

[Note: If the Employer under Election 9(e) elects to allocate all Contributions based on a specified 12-month period, Election 10(a) applies to that 12-month period in lieu of the Plan Year.]

(b)  **Participating Compensation**. Only Participating Compensation. See Section 1.11(H)(1).

[Note: Under a Participating Compensation election, in applying any Adoption Agreement elected contribution limit or formula, the Plan Administrator will count only the Participant's Participating Compensation. See Section 1.11(H)(1) as to plan disaggregation.]

(c)  **Describe Pre-Entry Compensation by Contribution Type or by Participant group:** \_\_\_\_\_

[Note: Under Election 10(c), the Employer may elect Compensation from the elections available under Pre-Entry Compensation or a combination thereof as to a Participant group or Contribution Type (e.g., Participating Compensation for all Contribution Types as to Division A Employees, Plan Year Compensation for all Contribution Types to Division B Employees).]

**Post-Severance Compensation**. The following adjustments apply to Post-Severance Compensation paid within any applicable time period as may be required (Choose one of (d) or (e).):

[Note: Under the basic plan document, if the Employer does not elect any adjustments, post-severance compensation includes regular pay, leave cashouts, and deferred compensation, and excludes military and disability continuation payments.]

(d)  **None**. The Plan includes post-severance regular pay, leave cashouts, and deferred compensation, and excludes post-severance military and disability continuation payments except as required under the basic plan document (skip to Election 11).

(e)  **Adjustments**. The following adjustments to Post-Severance Compensation apply (Choose one or more of (1) through (7).):

(1)  **Exclude All**. Exclude all Post-Severance Compensation.

[Note: 415 testing Compensation (versus allocation Compensation) must include Post-Severance Compensation comprised of regular pay. See Section 4.05(F).]

(2)  **Regular Pay**. Exclude Post-Severance Compensation comprised of regular pay. See Section 1.11(I)(1)(a).

[Note: 415 testing Compensation (versus allocation Compensation) must include Post-Severance Compensation comprised of regular pay. See Section 4.05(F).]

(3)  **Leave cash-out**. Exclude Post-Severance Compensation comprised of leave cash-out. See Section 1.11(I)(1)(b).

(4)  **Deferred Compensation**. Exclude Post-Severance Compensation comprised of deferred compensation. See Section 1.11(I)(1)(c).

(5)  **Salary continuation for military service**. Include Post-Severance Compensation comprised of salary continuation for military service. See Section 1.11(I)(2).

(6)  **Salary continuation for disabled Participants**. Include Post-Severance Compensation comprised of salary continuation for disabled Participants. See Section 1.11(I)(3). (Choose one of a. or b.):

a.  **For NHCEs only**.

b.  **For all Participants**. The salary continuation will continue for the following fixed or determinable period:

\_\_\_\_\_ (specify period).

(7)  **Describe Post-Severance Compensation by Contribution Type or by Participant group:** \_\_\_\_\_

[Note: Under Election 10(e)(7), the Employer may elect Compensation from the elections available under Post-Severance Compensation or a combination thereof as to a Participant group or Contribution Type (e.g., Include regular pay Post-Severance Compensation for all Contribution Types as to Division A Employees, no Post-Severance Compensation for all Contribution Types to Division B Employees).]

11. **EXCLUDED COMPENSATION (1.11(G))**. Apply the following Compensation exclusions to Elections 9 and 10 (Choose one of (a) or (b).):

(a)  **No exclusions**. Compensation means Compensation as elected in Elections 9 and 10 (skip to Election 12).

(b)  **Exclusions**. The following exclusions apply (Choose one or more of (1) through (8).):

[Note: If the Plan applies permitted disparity, allocations also must be based on a nondiscriminatory definition of Compensation if the Plan is to avoid more complex testing. Elections 11(b)(3) through (8) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s). Elections 11(b)(3) through (8) which result in Compensation failing to be nondiscriminatory, may result in more complex nondiscrimination testing.]

(1)  **Elective Deferrals**. See Section 1.21.

- (2)  **Fringe benefits.** As described in Treas. Reg. §1.414(s)-1(c)(3).
- (3)  **Compensation exceeding \$\_\_\_\_\_.** Apply this election to *(Choose one of a. or b.):*
  - a.  **All Participants.**
  - b.  **HCE Participants only.**
- (4)  **Bonus.**
- (5)  **Commission.**
- (6)  **Overtime.**
- (7)  **Related Employers.** See Section 1.24(C). *(If there are Related Employers, choose one or both of a. and b.):*
  - a.  **Non-Participating.** Compensation paid to Employees by a Related Employer that is not a Participating Employer.
  - b.  **Participating.** As to the Employees of any Participating Employer, Compensation paid by any other Participating Employer to its Employees. See Election 21(g)(2)a.
- (8)  **Describe Compensation exclusion(s):** \_\_\_\_\_

[Note: Under Election 11(b)(8), the Employer may: (i) describe Compensation from the elections available under Elections 11(b)(1) through (7), or a combination thereof as to a Participant group or Contribution Type (e.g., No exclusions as to Division A Employees and exclude bonus as to Division B Employees); and/or (ii) describe another exclusion (e.g., Exclude shift differential pay).]

12. **HOURS OF SERVICE (1.32).** The Plan credits Hours of Service for the following purposes (and to the Employees described in Elections 12(d) or (e)) as follows *(Choose one or more of (a) through (e) as applicable.):*

	(1) All Purposes		(2) Eligibility	(3) Vesting	(4) Allocation Conditions
(a) <input type="checkbox"/> <b>Actual Method.</b> See Section 1.32(A)(1).	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) <input checked="" type="checkbox"/> <b>Equivalency Method:</b> <u>monthly</u> <i>(e.g., daily, weekly, etc.).</i> See Section 1.32(A)(2).	<input checked="" type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) <input type="checkbox"/> <b>Elapsed Time Method.</b> See Section 1.32(A)(3).	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) <input type="checkbox"/> <b>Actual (hourly) and Equivalency (salaried).</b> Actual Method for hourly paid Employees and Equivalency Method: _____ <i>(e.g., daily, weekly, etc.)</i> for salaried Employees.	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(e) <input type="checkbox"/> <b>Describe method:</b> _____					

[Note: Under Election 12(e), the Employer may describe Hours of Service from the elections available under Elections 12(a) through (d), or a combination thereof as to a Participant group and/or Contribution Type (e.g., For all purposes, Actual Method applies to office workers and Equivalency Method applies to truck drivers).]

13. **ELECTIVE SERVICE CREDITING (1.59(C)).** The Plan must credit Related Employer Service under Section 1.24(C) and also must credit certain Predecessor Employer/Predecessor Plan Service under Section 1.59(B). If the Plan is a Multiple Employer Plan, the Plan also must credit Service as provided in Section 12.08. The Plan also elects under Section 1.59(C) to credit as Service the following Predecessor Employer service *(Choose one of (a) or (b).):*

- (a)  **Not applicable.** No elective Predecessor Employer Service crediting applies.
- (b)  **Applies.** The Plan credits the specified service with the following designated Predecessor Employers as Service for the Employer for the purposes indicated *(Choose one or both of (1) and (2) as applicable. Complete (3). Choose (4) if applicable.):*

[Note: Any elective Service crediting under this Election 13 must be nondiscriminatory.]

(1) <input type="checkbox"/> <b>All purposes.</b> Credit as Service for all purposes, service with Predecessor Employer(s): _____ <i>(insert as many names as needed).</i>			
(2) <input type="checkbox"/> <b>Designated purposes.</b> Credit as Service, service with the following Predecessor Employer(s) for the designated purpose(s):	(1) Eligibility	(2) Vesting	(3) Contribution Allocation
a. <b>Employer:</b> _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. <b>Employer:</b> _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. <b>Employer:</b> _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- (3) **Time period.** Subject to any exceptions noted under Election 13(b)(4), the Plan credits as Service under Elections 13(b)(1) or (2) (Choose one or more of a., b., and c. as applicable.):
- a.  **All.** All service, regardless of when rendered.
  - b.  **Service after.** All service, which is or was rendered after: \_\_\_\_\_ (specify date).
  - c.  **Service before.** All service, which is or was rendered before: \_\_\_\_\_ (specify date).
- (4)  **Describe elective Predecessor Employer Service crediting:** \_\_\_\_\_

[Note: Under Election 13(b)(4), the Employer may describe service crediting from the elections available under Elections 13(b)(1) through (3), or a combination thereof as to a Participant group and/or Contribution Type (e.g., For all purposes credit all service with X, but credit service with Y only on/after 1/1/05 OR Credit all service for all purposes with entities the Employer acquires after 12/31/04 OR Service crediting for X Company applies only for purposes of Nonelective Contributions and not for Matching Contributions).]

**ARTICLE II  
ELIGIBILITY REQUIREMENTS**

14. **ELIGIBILITY (2.01).** To become a Participant in the Plan, an Eligible Employee must satisfy (Choose one of (a) or (b).):

[Note: No eligibility conditions apply to Prevailing Wage Contributions. See Section 2.01(D).]

- (a)  **No conditions.** No eligibility conditions. Entry is on the Service Commencement Date (if that date is also an Entry Date), or if later, upon the next following Plan Entry Date (skip to Election 16).
- (b)  **Eligibility conditions.** To become a Participant in the Plan, an Eligible Employee must satisfy the following eligibility conditions (Choose one or more of (1) through (7).):
  - (1)  **Age 21** (not to exceed age 21).
  - (2)  **One Year of Service.** See Election 16(a).
  - (3)  **Two Years of Service** (without an intervening Break in Service). 100% vesting is required.
  - (4)  **\_\_\_\_\_ month(s)** (not exceeding 24 months). If more than 12 months, 100% vesting is required. Service need not be continuous (no minimum Hours of Service required, and is mere passage of time).

[Note: While satisfying a months of service condition without an Hours of Service requirement involves the mere passage of time, the Plan need not apply the Elapsed Time Method in Election 12(c) above, and still may elect the Actual Method in 12(a) above.]

- (5)  **\_\_\_\_\_ month(s) with at least \_\_\_\_\_ Hours of Service in each month** (not exceeding 24 months). If more than 12 months, 100% vesting is required. If the Employee does not complete the designated Hours of Service each month during the specified monthly time period, the Employee is subject to the one Year of Service (or two Years of Service if elect more than 12 months) requirement as defined in Election 16. The months during which the Employee completes the specified Hours of Service (Choose one of a. or b.):
  - a.  **Consecutive.** Must be consecutive.
  - b.  **Not consecutive.** Need not be consecutive.
- (6)  **1 Hours of Service within the 12 month time period following the Employee's Service Commencement Date** (not exceeding 24 months). If more than 12 months, 100% vesting is required. If the Employee does not complete the designated Hours of Service during the specified time period (if any), the Employee is subject to the one Year of Service (or two Years of Service if elect more than 12 months) requirement as defined in Election 16.

[Note: The Employer may leave the time period option blank in Election 14(b)(6) if the Employer wishes to impose an Hour of Service requirement without specifying a time period within which an Employee must complete the required Hours of Service.]

- (7)  **Describe eligibility conditions:** \_\_\_\_\_

[Note: The Employer may use Election 14(b)(7) to describe different eligibility conditions as to different Contribution Types or Employee groups (e.g., No eligibility requirements for Division A Employees and one Year of Service as to Division B Employees). Any election must satisfy Code §410(a).]

15. **SPECIAL ELIGIBILITY EFFECTIVE DATE (DUAL ELIGIBILITY) (2.01(E)).** The eligibility conditions of Election 14 and the entry date provisions of Election 17 apply to all Employees unless otherwise elected below (Choose (a) or (b) if applicable.):

[Note: Elections 15(a) or (b) may trigger a coverage failure under Code §410(b).]

- (a)  **Waiver of eligibility conditions for certain Employees.** The eligibility conditions and entry dates apply solely to an Eligible Employee employed or reemployed by the Employer after \_\_\_\_\_ (specify date). If the Eligible Employee was employed or reemployed by the Employer by the specified date, the Employee will become a Participant on the latest of: (i) the Effective Date; (ii) the restated Effective Date; (iii) the Employee's Service Commencement Date or Re-Service Commencement Date; or (iv) the date the Employee attains age \_\_\_\_\_ (not exceeding age 21).

[Note: If the Employer does not wish to impose an age condition under clause (iv) as part of the requirements for the eligibility conditions waiver, leave the age blank.]

(b)  **Describe special eligibility Effective Date(s):** \_\_\_\_\_

[Note: Under Election 15(b), the Employer may describe special eligibility Effective Dates as to a Participant group and/or Contribution Type (e.g., Eligibility conditions apply only as to the Eligible Employees of Division B who were hired or reemployed by the Employer after January 1, 2012).]

16. **YEAR OF SERVICE - ELIGIBILITY (2.02(A)).** (Choose (a), (b), and (c) as applicable.):

[Note: If the Employer under Election 14 elects a one or two Year(s) of Service condition (including any requirement which defaults to such conditions under Elections 14(b)(5), (6), and (7)) or elects to apply a Year of Service for eligibility under any other Adoption Agreement election, the Employer should complete this Election 16. The Employer should not complete Election 16 if it elects the Elapsed Time Method for eligibility.]

(a)  **Year of Service.** An Employee must complete 1 Hour(s) of Service during the relevant Eligibility Computation Period to receive credit for one Year of Service under Article II. [Note: The number may not exceed 1,000. If left blank, the requirement is 1,000 Hours of Service.]

(b)  **Subsequent Eligibility Computation Periods.** After the Initial Eligibility Computation Period described in Section 2.02(C)(2), the Plan measures Subsequent Eligibility Computation Periods as (Choose one of (1) or (2).):

(1)  **Plan Year.** The Plan Year beginning with the Plan Year which includes the first anniversary of the Employee's Service Commencement Date.

(2)  **Anniversary Year.** The Anniversary Year, beginning with the Employee's second Anniversary Year.

[Note: To maximize delayed entry under a two Years of Service condition, the Employer should elect to remain on the Anniversary Year for such contributions.]

(c)  **Describe:** \_\_\_\_\_  
(e.g., Anniversary Year as to Division A and Plan Year as to Division B.)

17. **ENTRY DATE (2.02(D)).** Entry Date means the Effective Date and (Choose one or more of (a) through (g).):

[Note: Entry as to Prevailing Wage Contributions is on the Service Commencement Date. See Section 2.02(D)(3).]

(a)  **Semi-annual.** The first day of the first month and of the seventh month of the Plan Year.

(b)  **First day of Plan Year.**

(c)  **First day of each Plan Year quarter.**

(d)  **The first day of each month.**

(e)  **Immediate.** Upon Service Commencement Date or if later, upon satisfaction of eligibility conditions.

(f)  **First day of each payroll period.**

(g)  **Describe Entry Date(s):** \_\_\_\_\_

[Note: Under Election 17(g), the Employer may describe Entry Dates from the elections available under Elections 17(a) through (f), or a combination thereof as to a Participant group and/or Contribution Type or may elect additional Entry Dates (e.g., Immediate as to Division A Employees and semi-annual as to Division B Employees OR The earlier of the Plan's semi-annual Entry Dates or the entry dates under the Employer's medical plan).]

18. **PROSPECTIVE/RETROACTIVE ENTRY DATE (2.02(D)).** An Employee after satisfying the eligibility conditions in Election 14 will become a Participant (unless an Excluded Employee under Election 8) on the Entry Date (if employed on that date) (Choose one or more of (a) through (f).):

[Note: Unless otherwise excluded under Election 8, an Employee who remains employed by the Employer on the relevant date must become a Participant by the earlier of: (i) the first day of the Plan Year beginning after the date the Employee completes the age and service requirements of Code §410(a); or (ii) 6 months after the date the Employee completes those requirements.]

(a)  **Immediately following or coincident with** the date the Employee completes the eligibility conditions.

(b)  **Immediately following** the date the Employee completes the eligibility conditions.

(c)  **Immediately preceding or coincident with** the date the Employee completes the eligibility conditions.

(d)  **Immediately preceding** the date the Employee completes the eligibility conditions.

(e)  **Nearest** the date the Employee completes the eligibility conditions.

(f)  **Describe retroactive/prospective entry relative to Entry Date:** \_\_\_\_\_

[Note: Under Election 18(f), the Employer may describe the timing of entry relative to an Entry Date from the elections available under Elections 18(a) through (e), or a combination thereof as to a Participant group and/or Contribution Type (e.g., Nearest as to Division A Employees and immediately following as to Division B Employees).]

19. **BREAK IN SERVICE - PARTICIPATION (2.03).** The one year hold-out rule described in Section 2.03(C) (Choose one of (a), (b), or (c).):

- (a)  **Does not apply.**
- (b)  **Applies.** Applies to the Plan and to all Participants.
- (c)  **Limited application.** Applies to the Plan, but only to a Participant who has incurred a Separation from Service.

[Note: The Plan does not apply the rule of parity under Code §410(a)(5)(D) unless the Employer in Appendix B specifies otherwise. See Section 2.03(D).]

**ARTICLE III  
PLAN CONTRIBUTIONS AND FORFEITURES**

20. **NONELECTIVE CONTRIBUTIONS (TYPE/AMOUNT) INCLUDING PREVAILING WAGE CONTRIBUTIONS (3.04(A)).** The Employer Nonelective Contributions under Election 6(b) are subject to the following additional elections as to type and amount (Choose one or more of (a) through (e) as applicable.):

- (a)  **Discretionary.** An amount the Employer in its sole discretion may determine.
- (b)  **Fixed.** (Choose one or more of (1) through (3) as applicable.):
  - (1)  **Uniform %.** \_\_\_\_\_% of each Participant's Compensation, per \_\_\_\_\_ (e.g., Plan Year, month).
  - (2)  **Fixed dollar amount.** \$ \_\_\_\_\_, per \_\_\_\_\_ (e.g., Plan Year, month, HOS, per Participant per month).
  - (3)  **Describe:** See Addendum I  
(The formula described must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b). If the formula is non-uniform, it is not a design-based safe harbor for nondiscrimination purposes.)

[Note: The Employer under Election 20(b)(3) may specify any Fixed Nonelective Contribution formula not described under Elections 20(b)(1) or (2) (e.g., For each Plan Year, 2% of net profits exceeding \$50,000, or The cash value of unused paid time off, as described in Section 3.04(A)(2)(a) and the Employer's Paid Time Off Plan) and/or the Employer may describe different Fixed Nonelective Contributions as applicable to different Participant groups (e.g., A Fixed Nonelective Contribution equal to 5% of Plan Year Compensation applies to Division A Participants and a Fixed Nonelective Contribution equal to \$500 per Participant each Plan Year applies to Division B Participants).]

- (c)  **Prevailing Wage Contribution.** The Prevailing Wage Contribution amount(s) specified for the Plan Year or other applicable period in the Employer's Prevailing Wage Contract(s). The Employer will make a Prevailing Wage Contribution only to Participants covered by the Contract and only as to Compensation paid under the Contract. The Employer must specify the Prevailing Wage Contribution by attaching an appendix to the Adoption Agreement that indicates the contribution rate(s) applicable to the prevailing wage employment/job classification(s). If the Participant accrues an allocation of Employer Contributions (including forfeitures) under the Plan or any other Employer plan in addition to the Prevailing Wage Contribution, the Plan Administrator will (Choose one of (1) or (2).):
  - (1)  **No offset.** Not reduce the Participant's Employer Contribution allocation by the amount of the Prevailing Wage Contribution.
  - (2)  **Offset.** Reduce the Participant's Employer Contribution allocation by the amount of the Prevailing Wage Contribution.
- (d)  **Related and Participating Employers.** If any Related and Participating Employers (or in the case of a Multiple Employer Plan, Participating Employers regardless of whether they are Related Employers) contribute Nonelective Contributions to the Plan, the contribution formula(s) (Choose one of (1) or (2).):
  - (1)  **All the same.** Is (are) the same as for the Signatory Employer under this Election 20.
  - (2)  **At least one different.** Is (are) as follows: \_\_\_\_\_.

[Note: Unless the Plan is a Multiple Employer Plan, the Employer should not elect 20(d) unless there are Related Employers which are also Participating Employers. See Section 1.24(D). The Employer electing 20(d) also must complete Election 21(g) as to the allocation methods which apply to the Participating Employers.]

- (e)  **Describe:** \_\_\_\_\_  
(The formula described must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b). If the formula is non-uniform, it is not a design-based safe harbor for nondiscrimination purposes.)

[Note: Under Election 20(e), the Employer may describe the amount and type of Nonelective Contributions from the elections available under Election 20 and/or a combination thereof as to a Participant group (e.g., A Discretionary Nonelective Contribution applies to Division A Employees. A Fixed Nonelective Contribution equal to 5% of Plan Year Compensation applies to Division B Employees).]

21. **NONELECTIVE CONTRIBUTION ALLOCATION (3.04(B)).** The Plan Administrator, subject to Section 3.06, will allocate to each Participant any Nonelective Contribution under the following contribution allocation formula (Choose one or more of (a) through (h) as applicable.):

- (a)  **Pro rata.** As a uniform percentage of Participant Compensation.

(b)  **Permitted disparity.** In accordance with the permitted disparity allocation provisions of Section 3.04(B)(2), under which the following permitted disparity formula and definition of "Excess Compensation" apply (*Complete (1) and (2).*):

(1) **Formula** (*Choose one of a., b., or c.*):

- a.  **Two-tiered.**
- b.  **Four-tiered.**
- c.  **Two-tiered**, except that the four-tiered formula will apply in any Plan Year for which the Plan is top-heavy.

(2) **Excess Compensation.** For purposes of Section 3.04(B)(2), "Excess Compensation" means Compensation in excess of the integration level provided below (*Choose one of a. or b.*):

- a.  **Percentage amount.** \_\_\_\_\_% (*not exceeding 100%*) of the Taxable Wage Base in effect on the first day of the Plan Year, rounded to the next highest \$\_\_\_\_\_ (*not exceeding the Taxable Wage Base*).
- b.  **Dollar amount.** The following amount: \$\_\_\_\_\_ (*not exceeding the Taxable Wage Base in effect on the first day of the Plan Year*).

(c)  **Incorporation of contribution formula.** The Plan Administrator will allocate any Fixed Nonelective Contribution under Elections 20(b), 20(d), or 20(e), or any Prevailing Wage Contribution under Election 20(c), in accordance with the contribution formula the Employer adopts under those Elections.

(d)  **Classifications of Participants.** [*This is a nondesigned based safe harbor allocation method.*] In accordance with the classifications allocation provisions of Section 3.04(B)(3). (*Complete (1) and (2).*):

(1) **Description of the classifications.** The classifications are (*Choose one of a., b., or c.*):

[*Note: Typically, the Employer would elect 21(d) where it intends to satisfy nondiscrimination requirements using "cross-testing" under Treas. Reg. §1.401(a)(4)-8. However, choosing this election does not necessarily require application of cross-testing and the Plan may be able to satisfy nondiscrimination as to its classification-based allocations by testing allocation rates.*]

- a.  **Each in own classification.** Each Participant constitutes a separate classification.
- b.  **NHCEs/HCEs.** Nonhighly Compensated Employee/Participants and Highly Compensated Employee/Participants.
- c.  **Describe the classifications:** \_\_\_\_\_

[*Note: Any classifications under Election 21(d) must result in a definitely determinable allocation under Treas. Reg. §1.401-1(b)(1)(ii). The classifications cannot limit the NHCEs benefiting under the Plan only to those NHCE/Participants with the lowest Compensation and/or the shortest periods of Service and who may represent the minimum number of benefiting NHCEs necessary to pass coverage under Code §410(b). In the case of a self-employed Participant (i.e., sole proprietorships or partnerships), the requirements of Treas. Reg. §1.401(k)-1(a)(6) apply and the allocation method should not result in a cash or deferred election for the self-employed Participant. The Employer by the due date of its tax return (including extensions) must advise the Plan Administrator or Trustee in writing as to the allocation rate applicable to each Participant under Election 21(d)(1)a. or applicable to each classification under Elections 21(d)(1)b. or c. for the allocation Plan Year.*]

(2) **Allocation method within each classification.** Allocate the Nonelective Contribution within each classification as follows (*Choose one of a., b., or c.*):

- a.  **Pro rata.** As a uniform percentage of Compensation of each Participant within the classification.
- b.  **Flat dollar.** The same dollar amount to each Participant within the classification.
- c.  **Describe:** \_\_\_\_\_  
(*e.g., Allocate pro rata to NHCEs and flat dollar to HCEs.*)

(e)  **Age-based.** [*This is a nondesigned based safe harbor allocation method.*] In accordance with the age-based allocation provisions of Section 3.04(B)(5). The Plan Administrator will use the Actuarial Factors based on the following assumptions (*Complete both (1) and (2).*):

(1) **Interest rate.** (*Choose one of a., b., or c.*):

- a.  **7.5%**                      b.  **8.0%**                      c.  **8.5%**

(2) **Mortality table.** (*Choose one of a. or b.*):

- a.  **UP-1984.** See Appendix D.
- b.  **Alternative:** \_\_\_\_\_ (*Specify 1983 GAM, 1983 IAM, 1971 GAM or 1971 IAM and attach applicable tables using such mortality table and the specified interest rate as replacement Appendix D.*)

(f)  **Uniform points.** In accordance with the uniform points allocation provisions of Section 3.04(B)(6). Under the uniform points allocation formula, a Participant receives (*Choose one or both of (1) and (2). Choose (3) if applicable.*):

(1)  **Years of Service.** \_\_\_\_\_ point(s) for each Year of Service. The maximum number of Years of Service counted for points is \_\_\_\_\_.

"Year of Service" under this Election 21(f) means (*Choose one of a. or b.*):



- a.  **Eligibility.** Years of Service for eligibility in Election 16.
- b.  **Vesting.** Years of Service for vesting in Elections 32 and 33.

[Note: A Year of Service must satisfy Treas. Reg. §1.401(a)(4)-11(d)(3) for the uniform points allocation to qualify as a safe harbor allocation under Treas. Reg. §1.401(a)(4)-2(b)(3).]

- (2)  **Age.** \_\_\_\_\_ point(s) for each year of age attained during the Plan Year.
- (3)  **Compensation.** \_\_\_\_\_ point(s) for each \$\_\_\_\_\_ (not to exceed \$200) increment of Plan Year Compensation.

(g)  **Related and Participating Employers.** If any Related and Participating Employers (or in the case of a Multiple Employer Plan, Participating Employers regardless of whether they are Related Employers) contribute Nonelective Contributions to the Plan, the Plan Administrator will allocate the Nonelective Contributions made by the Participating Employer(s) under Election 20(d) (Complete (1) and (2).):

- (1) **Allocation Method.** (Choose one of a. or b.):
  - a.  **All the same.** Using the same allocation method as applies to the Signatory Employer under this Election 21.
  - b.  **At least one different.** Under the following allocation method(s): \_\_\_\_\_.
- (2) **Allocation sharing.** The Plan Administrator will allocate the Nonelective Contributions made by the Signatory Employer and by any Participating Employer (Choose one of a. or b.):
  - a.  **Employer by Employer.** Only to the Participants directly employed by the contributing Employer.
  - b.  **Across Employer lines.** To all Participants regardless of which Employer directly employs them and regardless of whether their direct Employer made Nonelective Contributions for the Plan Year.

[Note: Unless the Plan is a Multiple Employer Plan, the Employer should not elect 21(g) unless there are Related Employers which are also Participating Employers. See Section 1.24(D) and Election 20(d). If the Employer elects 21(g)(2)a., the Employer should also elect 11(b)(7)b., to disregard the Compensation paid by "Y" Participating Employer in determining the allocation of the "X" Participating Employer contribution to a Participant (and vice versa) who receives Compensation from both X and Y. If the Employer elects 21(g)(2)b., the Employer should not elect 11(b)(7)b.]

(h)  **Describe:** \_\_\_\_\_  
 (The formula described must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b). If the formula is non-uniform, it is not a design-based safe harbor for nondiscrimination purposes.)

22. **ALLOCATION CONDITIONS (3.06(B)(C)).** The Plan does not apply any allocation conditions to: (i) Employee Contributions; (ii) Rollover Contributions; (iii) Designated IRA Contributions; or (iv) Prevailing Wage Contributions. To receive an allocation of Nonelective Contributions, Matching Contributions or Participant forfeitures, a Participant must satisfy the following allocation condition(s) (Choose one of (a) or (b). Choose (c) if applicable.):

- (a)  **No conditions.** No allocation conditions apply to Matching Contributions, to Nonelective Contributions or to forfeitures.
- (b)  **Conditions.** The following allocation conditions apply to Nonelective Contributions, to Matching Contributions and to forfeitures (Choose one or more of (1) through (6).):
  - (1)  **501 HOS/terminees** (91 consecutive days if Elapsed Time). See Section 3.06(B)(1)(b).
  - (2)  **Last day of the Plan Year.**
  - (3)  **Last day of the Election 22(c) time period.**
  - (4)  **1,000 HOS in the Plan Year** (182 consecutive days in Plan Year if Elapsed Time).
  - (5)  **one (specify) HOS within the Election 22(c) time period**, (but not exceeding 1,000 HOS in a Plan Year).
  - (6)  **Describe conditions:** \_\_\_\_\_  
 (e.g., Last day of the Plan Year as to Nonelective Contributions for Participating Employer "A" Participants. No allocation conditions for Participating Employer "B" Participants or as to Matching Contributions.)
- (c)  **Time period.** Under Section 3.06(C), apply Elections 22(b)(4), (b)(6), or (b)(7) to the specified contributions/forfeitures based on each (Choose one or more of (1) through (5).):
  - (1)  **Plan Year.**
  - (2)  **Plan Year quarter.**
  - (3)  **Calendar month.**
  - (4)  **Payroll period.**
  - (5)  **Describe time period:** \_\_\_\_\_

[Note: If the Employer elects 22(b)(3) or (b)(5), the Employer must choose (c). If the Employer elects 22(b)(6), choose (c) if applicable.]

23. **ALLOCATION CONDITIONS - APPLICATION/WAIVER/SUSPENSION (3.06(D)/(F)).** Under Section 3.06(D), in the event of Separation from Service as described below, apply or do not apply Election 22(b) allocation conditions to the specified contributions/forfeitures as follows (*If the Employer elects 22(b), the Employer must complete Election 23. Choose one of (a) or (b). Complete (c).*):

- (a)  **Total waiver or application.** If a Participant incurs a Separation from Service on account of or following death, Disability or attainment of Normal Retirement Age or Early Retirement Age (*Choose one of (1) or (2).*):
- (1)  **Do not apply.** Do not apply elected allocation conditions to Nonelective Contributions, to Matching Contributions or to forfeitures.
- (2)  **Apply.** Apply elected allocation conditions to Nonelective Contributions, to Matching Contributions and to forfeitures.
- (b)  **Application/waiver as to events.** If a Participant incurs a Separation from Service, apply allocation conditions *except* such conditions are waived if Separation from Service is on account of or following death, Disability or attainment of Normal Retirement Age or Early Retirement Age as specified (*Choose one or more of (1) through (4).*):
- (1)  **Death.**
- (2)  **Disability.**
- (3)  **Normal Retirement Age.**
- (4)  **Early Retirement Age.**
- (c) **Suspension.** The suspension of allocation conditions of Section 3.06(F) (*Choose one of (1) or (2).*):
- (1)  **Applies.**
- (2)  **Does not apply.**

24. **FORFEITURE ALLOCATION METHOD (3.07).** (*Choose one or more of (a) through (f) as applicable. Choose (e) only in conjunction with at least one other election.*):

[*Note: Even if the Employer elects immediate vesting, the Employer should complete Election 24. See Section 7.07.*]

- (a)  **Additional Nonelective.** Allocate as additional Discretionary Nonelective Contribution.
- (b)  **Additional Match.** Allocate as additional Matching Contribution.
- (c)  **Reduce Nonelective.** Apply to Nonelective Contribution.
- (d)  **Reduce Match.** Apply to Matching Contribution.
- (e)  **Plan expenses.** Pay reasonable Plan expenses. (See Section 7.04(C).)
- (f)  **Describe:** \_\_\_\_\_  
*(must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b) and be applied in a uniform and nondiscriminatory manner; e.g., Forfeitures attributable to transferred balances from Plan X are allocated only to former Plan X participants.)*

25. **EMPLOYEE (AFTER-TAX) AND MATCHING CONTRIBUTIONS (3.09).** The following additional elections apply to Employee Contributions under Election 6(c) and to Matching Contributions under Election 6(d), if any. (*Choose one or both of (a) and (b) if applicable.*):

- (a)  **Additional limitations.** The Plan permits Employee Contributions subject to the following limitations, if any, in addition to those already imposed under the Plan: \_\_\_\_\_

[*Note: Any designated limitation(s) must be the same for all Participants and must be definitely determinable (e.g., Employee Contributions may not exceed the lesser of \$5,000 dollars or 10% of Compensation for the Plan Year and/or Employee Contributions may not be less than \$50 or 2% of Compensation per payroll period).*]

- (b)  **Apply Matching Contribution.** For each Plan Year, the Employer's Matching Contribution made as to Employee Contributions is: \_\_\_\_\_

[*Note: The Employer Matching Contribution formula must be the same for all Participants and must be definitely determinable under Treas. Reg. 1.401-1(b) (e.g., A fixed Matching Contribution equal to 50% of Employee Contributions not exceeding 6% of Plan Year Compensation or A Discretionary Matching Contribution based on Employee Contributions).*]

26. **DESIGNATED IRA CONTRIBUTIONS (3.12).** Under Election 6(e), a Participant may make Designated IRA Contributions. (*Complete (a) and (b).*):

- (a) **Type of IRA contribution.** A Participant's Designated IRA Contributions will be (*Choose one of (1), (2), or (3).*):
- (1)  **Traditional.**
- (2)  **Roth.**
- (3)  **Traditional/Roth.** As the Participant elects at the time of contribution.

- (b) **Type of Account.** A Participant's Designated IRA Contributions will be held in the following form of Account(s) (Choose one of (1), (2), or (3).):
- (1)  **IRA.**
  - (2)  **Individual Retirement Annuity.**
  - (3)  **IRA/Individual Retirement Annuity.** As the Participant elects at the time of contribution.

**ARTICLE IV  
LIMITATIONS AND TESTING**

27. **ANNUAL TESTING ELECTIONS (4.06(B)).** The Employer makes the following Plan specific annual testing elections under Section 4.06(B). (Complete (a) and (b) as applicable.):

- (a) **Nondiscrimination testing.** (Choose one or more of (1) and (2).):
- (1)  **No ACP test.** The Plan does not permit Employee Contributions or Matching Contributions.
  - (2)  **ACP test.** The Plan permits Employee Contributions and may also permit Matching Contributions. The following testing method applies (Choose one of a. or b.):
    - a.  **Current Year Testing.**
    - b.  **Prior Year Testing.**
- (b)  **HCE determination.** The Top-Paid Group election and the calendar year data election are not used unless elected below (Choose one or both of (1) and (2) if applicable.):
- (1)  **Top-paid group election applies.**
  - (2)  **Calendar year data election (fiscal year Plan only) applies.**

**ARTICLE V  
VESTING REQUIREMENTS**

28. **NORMAL RETIREMENT AGE (5.01).** A Participant attains Normal Retirement Age under the Plan on the following date (Choose one of (a) or (b).):

- (a)  **Specific age.** The date the Participant attains age \_\_\_\_\_. [Note: The age may not exceed age 65.]
- (b)  **Age/participation.** The later of the date the Participant attains age 65 or the 5th anniversary of the first day of the Plan Year in which the Participant commenced participation in the Plan. [Note: The age may not exceed age 65 and the anniversary may not exceed the 5th.]

29. **EARLY RETIREMENT AGE (5.01).** (Choose one of (a) or (b).):

- (a)  **Not applicable.** The Plan does not provide for an Early Retirement Age.
- (b)  **Early Retirement Age.** Early Retirement Age is the later of: (i) the date a Participant attains age 62; (ii) the date a Participant reaches his/her 4th anniversary of the first day of the Plan Year in which the Participant commenced participation in the Plan; or (iii) the date a Participant completes \_\_\_\_\_ Years of Service.

[Note: The Employer should leave blank any of clauses (i), (ii), and (iii) which are not applicable.]

"Years of Service" under this Election 29 means (Choose one of (1) or (2) as applicable.):

- (1)  **Eligibility.** Years of Service for eligibility in Election 16.
- (2)  **Vesting.** Years of Service for vesting in Elections 32 and 33.

[Note: Election of an Early Retirement Age does not affect the time at which a Participant may receive a Plan distribution. However, a Participant becomes 100% vested at Early Retirement Age.]

30. **ACCELERATION ON DEATH OR DISABILITY (5.02).** Under Section 5.02, if a Participant incurs a Separation from Service as a result of death or Disability (Choose one of (a), (b), or (c).):

- (a)  **Applies.** Apply 100% vesting.
- (b)  **Not applicable.** Do not apply 100% vesting. The Participant's vesting is in accordance with the applicable Plan vesting schedule.
- (c)  **Limited application.** Apply 100% vesting, but only if a Participant incurs a Separation from Service as a result of (Choose one of (1) or (2).):
  - (1)  **Death.**
  - (2)  **Disability.**

31. **VESTING SCHEDULE (5.03).** A Participant has a 100% Vested interest at all times in his/her Accounts attributable to: (i) Employee Contributions; (ii) Rollover Contributions; (iii) Prevailing Wage Contributions; (iv) DECs; and (v) Designated IRA Contributions. The following vesting schedule applies to Nonelective Contributions (other than Prevailing Wage Contributions) and to Matching Contributions. (Choose (a) or choose one or both of (b) and (c) as applicable.):

(a)  **Immediate vesting.** 100% Vested at all times.

[Note: If the Employer elects immediate vesting under 31(a), the Employer should not complete the balance of Election 31 or Elections 32 and 33 (except as noted therein). The Employer must elect 31(a) if the eligibility Service condition under Election 14 as to all Contribution Types exceeds one Year of Service or more than 12 months.]

(b)  **Vesting schedules:** Apply the following vesting schedule (Choose one of (1) through (5).):

(1)  **6-year graded.**

(2)  **3-year cliff.**

(3)  **Modified schedule:**

<u>Years of Service</u>	<u>Vested %</u>
Less than 1	a. _____
1	b. _____
2	c. _____
3	d. _____
4	e. _____
5	f. _____
6 or more	100%

(4)  **2-year cliff.**

(5)  **Modified 2-year schedule:**

<u>Years of Service</u>	<u>Vested %</u>
Less than 1	a. _____
1	b. _____
2	100%

[Note: If the Employer does not elect 31(a), the Employer under 31(b) must elect one of the specified alternative vesting schedules. The modified top-heavy schedule of Election 31(b)(3) must satisfy Code §411(a)(2)(B). If the Plan's Effective Date is before January 1, 2007, the Employer may wish to complete the override elections in Appendix B relating to the application of non-top-heavy vesting.]

(c)  **Special vesting provisions:** See Addendum II

[Note: The Employer under Election 31(c) may describe special vesting provisions from the elections available under Election 31 and/or a combination thereof as to a: (i) Participant group (e.g., Full vesting applies to Division A Employees OR to Employees hired on/before "x" date. 6-year graded vesting applies to Division B Employees OR to Employees hired after "x" date.); and/or (ii) Contribution Type (e.g., Full vesting applies as to Discretionary Nonelective Contributions. 6-year graded vesting applies to Fixed Nonelective Contributions). Any special vesting provision must satisfy Code §411(a) and must be nondiscriminatory.]

32. **YEAR OF SERVICE - VESTING (5.05).** (Complete both (a) and (b).):

[Note: If the Employer elects the Elapsed Time Method for vesting the Employer should not complete this Election 32. If the Employer elects immediate vesting, the Employer should not complete Election 32 or Election 33 unless it elects to apply a Year of Service for vesting under any other Adoption Agreement election.]

(a) **Year of Service.** An Employee must complete at least 1 Hours of Service during a Vesting Computation Period to receive credit for a Year of Service under Article V. [Note: The number may not exceed 1,000. If left blank, the requirement is 1,000.]

(b) **Vesting Computation Period.** The Plan measures a Year of Service based on the following 12-consecutive month period (Choose one of (1) or (2).):

(1)  **Plan Year.**

(2)  **Anniversary Year.**

33. **EXCLUDED YEARS OF SERVICE - VESTING (5.05(C)).** (Choose (a) or (b).):

(a)  **None.** None other than as specified in Section 5.05(C)(1).

(b)  **Exclusions.** The Plan excludes the following Years of Service for purposes of vesting (Choose one or more of (1) through (4).):

(1)  **Age 18.** Any Year of Service before the Vesting Computation Period during which the Participant attained the age of 18.

(2)  **Prior to Plan establishment.** Any Year of Service during the period the Employer did not maintain this Plan or a predecessor plan.

(3)  **Rule of Parity.** Any Year of Service excluded under the rule of parity. See Plan Section 5.06(C).

(4)  **Additional exclusions.** The following Years of Service: \_\_\_\_\_

[Note: The Employer under Election 33(b)(4) may describe vesting service exclusions provisions available under Election 33 and/or a combination thereof as to a: (i) Participant group (e.g., No exclusions apply to Division A Employees OR to Employees hired on/before "x" date. The age 18 exclusion applies to Division B Employees OR to Employees hired after "x" date.); or (ii) Contribution Type (e.g., No exclusions apply as to Discretionary Nonelective Contributions. The age 18 exclusion applies to Fixed Nonelective Contributions). Any exclusion specified under Election 33(b)(4) must comply with Code §411(a)(4). Any exclusion must be nondiscriminatory.]

**ARTICLE VI  
DISTRIBUTION OF ACCOUNT BALANCE**

34. **MANDATORY DISTRIBUTION (6.01(A)(1)/6.08(D)).** The Plan provides or does not provide for Mandatory Distribution of a Participant's Vested Account Balance following Separation from Service, as follows (Choose one of (a) or (b). Choose (c) if applicable.):

- (a)  **No Mandatory Distribution.** The Plan will not make a Mandatory Distribution following Separation from Service.
- (b)  **Mandatory Distribution.** The Plan will make a Mandatory Distribution following Separation from Service. (Complete (1) and (2). Choose (3) unless the Employer elects to limit Mandatory Distributions to \$1,000 including Rollover Contributions under Elections 34(b)(1)b. and 34(b)(2)b.):
  - (1) **Amount limit.** As to a Participant who incurs a Separation from Service and who will receive distribution before attaining the later of age 62 or Normal Retirement Age, the Mandatory Distribution maximum amount is equal to (Choose one of a., b., or c.):
    - a.  **\$5,000.**
    - b.  **\$1,000.**
    - c.  **Specify amount:** \$\_\_\_\_\_ (may not exceed \$5,000).

[Note: This election only applies to the Mandatory Distribution maximum amount. For other Plan provisions subject to a \$5,000 limit, see election 45(g)(6) in Appendix B.]
  - (2) **Application of Rollovers to amount limit.** In determining whether a Participant's Vested Account Balance exceeds the Mandatory Distribution dollar limit in Election 34(b)(1), the Plan (Choose one of a. or b.):
    - a.  **Disregards Rollover Contribution Account.**
    - b.  **Includes Rollover Contribution Account.**
  - (3)  **Amount of Mandatory Distribution subject to Automatic Rollover.** A Mandatory Distribution to a Participant before attaining the later of age 62 or Normal Retirement Age is subject to Automatic Rollover under Section 6.08(D) (Choose one of a. or b.):
    - a.  **Only if exceeds \$1,000.** Only if the amount of the Mandatory Distribution exceeds \$1,000, which for this purpose must include any Rollover Contributions Account.
    - b.  **Specify lesser amount.** Only if the amount of the Mandatory Distribution is at least: \$\_\_\_\_\_ (specify \$1,000 or less), which for this purpose must include any Rollover Contributions Account.
- (c)  **Required distribution at Normal Retirement Age.** A severed Participant may not elect to delay distribution beyond the later of age 62 or Normal Retirement Age.

35. **SEPARATION DISTRIBUTION TIMING (6.01).** Subject to the timing limitations of Section 6.01(A)(1) in the case of a Mandatory Distribution, or in the case of any Distribution Requiring Consent under Section 6.01(A)(2), for which consent is received, the Plan Administrator will instruct the Trustee to distribute a Participant's Vested Account Balance as soon as is administratively practical following the time specified below (Choose one or more of (a) through (i) as applicable; choose (j) if applicable.):

[Note: If a Participant dies after Separation from Service but before receiving distribution of all of his/her Account, the elections under this Election 35 no longer apply. See Section 6.01(B) and Election 39.]

	(1) Mandatory Distribution	(2) Distribution Requiring Consent
(a) <input checked="" type="checkbox"/> <b>Immediate.</b> Immediately following Separation from Service.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
(b) <input type="checkbox"/> <b>Next Valuation Date.</b> After the next Valuation Date following Separation from Service.	<input type="checkbox"/>	<input type="checkbox"/>
(c) <input type="checkbox"/> <b>Plan Year.</b> In the _____ Plan Year following Separation from Service (e.g., next or fifth).	<input type="checkbox"/>	<input type="checkbox"/>
(d) <input type="checkbox"/> <b>Plan Year quarter.</b> In the _____ Plan Year quarter following Separation from Service (e.g., next or fifth).	<input type="checkbox"/>	<input type="checkbox"/>
(e) <input type="checkbox"/> <b>Contribution Type Accounts.</b> _____ (specify timing)	<input type="checkbox"/>	<input type="checkbox"/>

as to the Participant's \_\_\_\_\_ Account(s) and \_\_\_\_\_ (specify timing) as to the Participant's \_\_\_\_\_ Account(s) (e.g., As soon as is practical following Separation from Service as to the Participant's Employee Contribution Account and as soon as is practical in the next Plan Year following Separation from Service as to the Participant's Nonelective and Matching Accounts).

- (f)   **Vesting controlled timing.** If the Participant's total Vested Account Balance exceeds \$\_\_\_\_\_, distribute \_\_\_\_\_ (specify timing) and if the Participant's total Vested Account Balance does not exceed \$\_\_\_\_\_, distribute \_\_\_\_\_ (specify timing).
- (g)   **Distribute at Normal Retirement Age.** As to a Mandatory Distribution, distribute not later than 60 days after the beginning of the Plan Year following the Plan Year in which the previously separated Participant attains the earlier of Normal Retirement Age or age 65.    
*[Note: An election under column (2) only will have effect if the Plan's NRA is less than age 62.]*
- (h)   **No buy-back/vesting controlled timing.** Distribute as soon as is practical following Separation from Service if the Participant is fully Vested. Distribute as soon as is practical following a Forfeiture Break in Service if the Participant is not fully Vested.
- (i)   **Describe Separation from Service distribution timing:** \_\_\_\_\_

*[Note: The Employer under Election 35(i) may describe Separation from Service distribution timing provisions from the elections available under Election 35 and/or a combination thereof as to any: (i) Participant group (e.g., Immediate distribution after Separation from Service applies to Division A Employees OR to Employees hired on/before "x" date. Distribution after the next Valuation Date following Separation from Service applies to Division B Employees OR to Employees hired after "x" date.); (ii) Contribution Type and Participant group (e.g., As to Division A Employees, immediate distribution after Separation from Service applies as to Matching Contribution Accounts and distribution after the next Valuation Date following Separation from Service applies to Nonelective Contribution Accounts); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 35(i) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) comply with Code §401(a)(14) timing requirements; (iv) be nondiscriminatory; and (v) preserve Protected Benefits as required.]*

- (j)   **Acceleration.** Notwithstanding any later specified distribution date in Election 35, a Participant may elect an earlier distribution following Separation from Service (Choose (1) and (2) as applicable.):
  - (1)   **Disability.** If Separation from Service is on account of Disability or if the Participant incurs a Disability following Separation from Service.
  - (2)   **Hardship.** If the Participant incurs a hardship under Section 6.07(B) following Separation from Service.

**36. IN-SERVICE DISTRIBUTIONS/EVENTS (6.01(C)).** A Participant may elect an In-Service Distribution of the Nonelective Contribution and Matching Contribution Accounts based on any of the following events in accordance with Section 6.01(C) (Choose one of (a) or (b).):

*[Note: If the Employer elects any In-Service Distribution option, a Participant may elect to receive as many In-Service Distributions per Plan Year (with a minimum of one per Plan Year) as the Plan Administrator's In-Service Distribution form or policy may permit. If the form or policy is silent, the number of In-Service Distributions is not limited. Prevailing Wage Contributions are treated as Nonelective Contributions. See Section 6.01(C)(4)(d) if the Employer elects to use Prevailing Wage Contributions to offset other contributions.]*

- (a)   **None.** The Plan does not permit any In-Service Distributions except as to any of the following (if applicable): (i) RMDs under Section 6.02; (ii) Protected Benefits; and (iii) Designated IRA Contributions. Also see Section 6.01(C)(4)(e) with regard to Rollover Contributions, Employee Contributions and DEC's.
- (b)   **Permitted.** In-Service Distributions are permitted as follows (Choose one or more of (1) through (7).):
  - (1)   **Age \_\_\_\_\_.**
  - (2)   **Hardship** (Choose one of a. or b.):
    - a.   **Hardship (safe harbor).** See Section 6.07(A).
    - b.   **Hardship (non-safe harbor).** See Section 6.07(B).
  - (3)   **Disability.**
  - (4)   **\_\_\_\_\_ year contributions.** (specify minimum of two years) See Section 6.01(C)(4)(a)(i).
  - (5)   **\_\_\_\_\_ months of participation.** (specify minimum of 60 months) See Section 6.01(C)(4)(a)(ii).
  - (6)   **Deemed Severance Distribution.** See Section 6.11.

(7)  Describe: \_\_\_\_\_

[Note: The Employer under Election 36(b)(7) may describe In-Service Distribution provisions from the elections available under Election 36 and/or a combination thereof as to any: (i) Participant group (e.g., Division A Employee Accounts are distributable at age 59 1/2 OR Accounts of Employees hired on/before "x" date are distributable at age 59 1/2. No In-Service Distributions apply to Division B Employees OR to Employees hired after "x" date.); (ii) Contribution Type (e.g., Discretionary Nonelective Contribution Accounts are distributable on Disability. Fixed Nonelective Contribution Accounts are distributable on Disability or Hardship (non-safe harbor)); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 36(b)(7) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted 401(k) Accounts or Restricted Pension Accounts. See Sections 6.01(C)(4) and 11.02(C)(3).]

37. **IN-SERVICE DISTRIBUTIONS/ADDITIONAL CONDITIONS (6.01(C)).** The following additional conditions apply to In-Service Distributions under Election 36(b) (Choose one of (a) or (b).):

(a)  **Additional conditions.** (Choose one or more of (1) through (3) as applicable.):

(1)  **100% vesting required.** A Participant may not receive an In-Service Distribution unless the Participant is 100% Vested in the distributing Account. This restriction applies to (Choose one or more of a. or b.):

a.  **Hardship distributions.** Distributions based on hardship.

b.  **Other In-Service.** In-Service distributions other than distributions based on hardship.

(2)  **Minimum amount.** A Participant may not receive an In-Service Distribution in an amount which is less than: \$\_\_\_\_\_ (specify amount not exceeding \$1,000).

(3)  **Describe other conditions:** \_\_\_\_\_

[Note: An Employer's election under Election 37(a)(3) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted Pension Accounts. See Section 6.01(C)(4).]

(b)  **No other conditions.** A Participant may elect to receive an In-Service Distribution upon any Election 36(b) event without further condition, provided that the amount distributed may not exceed the Vested amount in the distributing Account.

38. **POST-SEPARATION AND LIFETIME RMD DISTRIBUTION METHODS (6.03).** A Participant whose Vested Account Balance exceeds \$5,000 (or any lesser amount elected in Appendix B, Election 45(g)(6)): (i) who has incurred a Separation from Service and will receive a distribution; or (ii) who remains employed but who must receive lifetime RMDs, may elect distribution under one of the following method(s) of distribution described in Section 6.03 and subject to any Section 6.03 limitations. (Choose one or more of (a) through (f) as applicable.):

[Note: If a Participant dies after Separation from Service but before receiving distribution of all of his/her Account, the elections under this Election 38 no longer apply. See Section 6.01(B) and Election 39.]

(a)  **Lump-Sum.** See Section 6.03(A)(3).

(b)  **Installments only if Participant subject to lifetime RMDs.** A Participant who is required to receive lifetime RMDs may receive installments payable in monthly, quarterly or annual installments equal to or exceeding the annual RMD amount. See Sections 6.02(A) and 6.03(A)(4)(a).

(c)  **Installments.** See Section 6.03(A)(4).

(d)  **Alternative Annuity:** \_\_\_\_\_  
See Section 6.03(A)(5).

[Note: Under a Plan which is subject to the joint and survivor annuity distribution requirements of Section 6.04 (Election 40(b)), the Employer may elect under 38(d) to offer one or more additional annuities (Alternative Annuity) to the Plan's QJSA, QPSA or QOSA. If the Employer elects under Election 40(a) to exempt Exempt Participants from the joint and survivor annuity requirements, the Employer should not elect to provide an Alternative Annuity under 38(d).]

(e)  **Ad-Hoc distributions.** See Section 6.03(A)(6).

[Note: If an Employer elects to permit Ad-Hoc distributions the option must be available to all Participants.]

(f)  **Describe distribution method(s):** \_\_\_\_\_

[Note: The Employer under Election 38(f) may describe Separation from Service distribution methods from the elections available under Election 38 and/or a combination thereof as to any: (i) Participant group (e.g., Division A Employee Accounts are distributable in a Lump-Sum OR Accounts of Employees hired after "x" date are distributable in a Lump-Sum. Division B Employee Accounts are distributable in a Lump-Sum or in Installments OR Accounts of Employees hired on/before "x" date are distributable in a Lump-Sum or in Installments.); (ii) Contribution Type (e.g., Discretionary Nonelective Contribution Accounts are distributable in a Lump-Sum. Fixed Nonelective Contribution Accounts are distributable in a Lump-Sum or in Installments); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 38(f) must: (i) be objectively

determinable; (ii) not be subject to Employer, Plan Administrator or Trustee discretion; (iii) be nondiscriminatory; and (iv) preserve Protected Benefits as required.]

39. **BENEFICIARY DISTRIBUTION ELECTIONS (6.01(B))**. Distributions following a Participant's death will be made as follows (Choose one of (a), (b), or (c); choose (d) if applicable.):

- (a)  **Immediate**. As soon as practical following the Participant's death.
- (b)  **Next Calendar Year**. At such time as the Beneficiary may elect, but in any event on or before the last day of the calendar year which next follows the calendar year of the Participant's death.
- (c)  **As Beneficiary elects**. At such time as the Beneficiary may elect, consistent with Section 6.02.
- (d)  **Describe:** \_\_\_\_\_

[Note: The Employer under Election 39(d) may describe an alternative distribution timing or afford the Beneficiary an election which is narrower than that permitted under election 39(c), or include special provisions related to certain beneficiaries, (e.g., a surviving spouse). However, any election under Election 39(d) must require distribution to commence no later than the Section 6.02 required date.]

40. **JOINT AND SURVIVOR ANNUITY REQUIREMENTS (6.04)**. The joint and survivor annuity distribution requirements of Section 6.04 (Choose one of (a) or (b).):

- (a)  **Profit sharing exception**. Do not apply to an Exempt Participant, as described in Section 6.04(G)(1), but apply to any other Participants (or to a portion of their Account as described in Section 6.04(G)) (Complete (1).):
  - (1) **One-year marriage rule**. Under Section 7.05(A)(3) relating to an Exempt Participant's Beneficiary designation under the profit sharing exception (Choose one of a. or b.):
    - a.  **Applies**. The one-year marriage rule applies.
    - b.  **Does not apply**. The one-year marriage rule does not apply.
- (b)  **Joint and survivor annuity applicable**. Section 6.04 applies to all Participants (Complete (1).):
  - (1) **One-year marriage rule**. Under Section 6.04(B) relating to the QPSA (Choose one of a. or b.):
    - a.  **Applies**. The one-year marriage rule applies.
    - b.  **Does not apply**. The one-year marriage rule does not apply.

## ARTICLE VII ADMINISTRATIVE PROVISIONS

41. **ALLOCATION OF EARNINGS (7.04(B))**. For each Contribution Type provided under the Plan, the Plan allocates Earnings using the following method (Choose one or more of (a) through (f) as applicable.):

[Note: Elections under Election 41 include Nonelective Contributions, Employee Contributions, Matching Contributions, Rollover Contributions, Transfers, DEC's and Designated IRA Contributions, unless described otherwise in Election 41(f).]

- (a)  **Daily**. See Section 7.04(B)(4)(a).
- (b)  **Balance forward**. See Section 7.04(B)(4)(b).
- (c)  **Balance forward with adjustment**. See Section 7.04(B)(4)(c). Allocate pursuant to the balance forward method, except treat as part of the relevant Account at the beginning of the Valuation Period \_\_\_\_\_% of the contributions made during the following Valuation Period: \_\_\_\_\_.
- (d)  **Weighted average**. See Section 7.04(B)(4)(d). If not a monthly weighting period, the weighting period is: \_\_\_\_\_.
- (e)  **Participant-Directed Account method**. See Section 7.04(B)(4)(e).
- (f)  **Describe Earnings allocation method:** \_\_\_\_\_

[Note: The Employer under Election 41(f) may describe Earnings allocation methods from the elections available under Election 41 and/or a combination thereof as to any: (i) Participant group (e.g., Daily applies to Division A Employees OR to Employees hired after "x" date. Balance forward applies to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., Daily applies as to Nonelective Contribution Accounts. Participant-Directed Account applies to Matching Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., Balance forward applies to investments placed with vendor A and Participant-Directed Account applies to investments placed with vendor B OR Daily applies to Participant-Directed Accounts and balance forward applies to pooled Accounts); and/or (iv) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be subject to Earnings allocation in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 41(f) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; and (iii) be nondiscriminatory.]

## ARTICLE VIII TRUSTEE AND CUSTODIAN, POWERS AND DUTIES



42. **VALUATION OF TRUST (8.02(C)(4))**. In addition to the last day of the Plan Year, the Trustee (or Named Fiduciary as applicable) must value the Trust Fund on the following Valuation Date(s) (Choose one or more of (a) through (d).):

[Note: Elections under Election 42 include Nonelective Contributions, Employee Contributions, Matching Contributions, Rollover Contributions, Transfers, DEC's and Designated IRA Contributions, unless described otherwise in Election 42(d).]

- (a)  **No additional Valuation Dates.**
- (b)  **Daily Valuation Dates.** Each business day of the Plan Year on which Plan assets for which there is an established market are valued and the Trustee is conducting business.
- (c)  **Last day of a specified period.** The last day of each \_\_\_\_\_ of the Plan Year.
- (d)  **Specified Valuation Dates:** \_\_\_\_\_

[Note: The Employer under Election 42(d) may describe Valuation Dates from the elections available under Election 42 and/or a combination thereof as to any: (i) Participant group (e.g., No additional Valuation Dates apply to Division A Employees OR to Employees hired after "x" date. Daily Valuation Dates apply to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., No additional Valuation Dates apply as to Nonelective Contribution Accounts. The last day of each Plan Year quarter applies to Matching Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., No additional Valuation Dates apply to investments placed with vendor A and Daily Valuation Dates apply to investments placed with vendor B OR Daily Valuation Dates apply to Participant-Directed Accounts and no additional Valuation Dates apply to pooled Accounts); and/or (iv) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be subject to Trust valuation in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 42(d) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; and (iii) be nondiscriminatory.]

**ARTICLE XII  
MULTIPLE EMPLOYER PLAN**

43. **MULTIPLE EMPLOYER PLAN (12.01/12.02/12.03)**. The Employer makes the following elections regarding the Plan's Multiple Employer Plan status and the application of Article XII (Choose one of (a) or (b).):

- (a)  **Not applicable.** The Plan is not a Multiple Employer Plan and Article XII does not apply.
- (b)  **Applies.** The Plan is a Multiple Employer Plan and the Article XII Effective Date is: \_\_\_\_\_. The Employer makes the following additional elections (Choose (1) if applicable.):
  - (1)  **Participating Employer may modify.** See Section 12.03. A Participating Employer in the Participation Agreement may modify Adoption Agreement elections applicable to each Participating Employer (including electing to not apply Adoption Agreement elections) as follows (Choose one of a. or b. Choose c. if applicable.):
    - a.  **All.** May modify all elections.
    - b.  **Specified elections.** May modify the following elections: \_\_\_\_\_ (specify by election number).
    - c.  **Restrictions.** May modify subject to the following additional restrictions: \_\_\_\_\_ (Specify restrictions. Any restrictions must be definitely determinable and may not violate Code §412 or the regulations thereunder.).

[Note: If Election (b)(1) above is not chosen, Participating Employers may not modify any Adoption Agreement elections. The Participation Agreement must be consistent with this Election 43(b)(1). Any Participating Employer election in the Participation Agreement which is not permitted under this Election 43(b)(1) is of no force or effect and the applicable election in the Adoption Agreement applies.]

EXECUTION PAGE

The Employer, by executing this Adoption Agreement, hereby agrees to the provisions of this Plan and Trust.

Employer: Tulsa Community College

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

The Trustee (and Custodian, if applicable), by executing this Adoption Agreement, hereby accepts its position and agrees to all of the obligations, responsibilities and duties imposed upon the Trustee (or Custodian) under the Prototype Plan and Trust. If the Employer under Elections 5(c) or 5(e) will use a separate Trust, the Trustee need not execute this Adoption Agreement.

Nondiscretionary Trustee(s): INTRUST Bank, N. A.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

Nondiscretionary Trustee(s): \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

Custodian(s) (Optional): \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

**Use of Adoption Agreement.** Failure to complete properly the elections in this Adoption Agreement may result in disqualification of the Employer's Plan. The Employer only may use this Adoption Agreement only in conjunction with the basic plan document referenced by its document number on Adoption Agreement page one.

**Execution for Page Substitution Amendment Only.** If this paragraph is completed, this Execution Page documents an amendment to Adoption Agreement Election(s) \_\_\_\_\_ effective \_\_\_\_\_, by substitute Adoption Agreement page number(s) \_\_\_\_\_. The Employer should retain all Adoption Agreement Execution Pages and amended pages. [Note: *The Effective Date may be retroactive or may be prospective.*]

**Prototype Plan Sponsor.** The Prototype Plan Sponsor identified on the first page of the basic plan document will notify all adopting Employers of any amendment to this Prototype Plan or of any abandonment or discontinuance by the Prototype Plan Sponsor of its maintenance of this Prototype Plan. For inquiries regarding the adoption of the Prototype Plan, the Prototype Plan Sponsor's intended meaning of any Plan provisions or the effect of the Opinion Letter issued to the Prototype Plan Sponsor, please contact the Prototype Plan Sponsor at the following address and telephone number: 105 N. Main Street, Wichita, Kansas 67202, 316-383-3327.

**Reliance on Sponsor Opinion Letter.** The Prototype Plan Sponsor has obtained from the IRS an Opinion Letter specifying the form of this Adoption Agreement and the basic plan document satisfy, as of the date of the Opinion Letter, Code §401. An adopting Employer may rely on the Prototype Sponsor's IRS Opinion Letter *only* to the extent provided in Rev. Proc. 2011-49. The Employer may not rely on the Opinion Letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the Opinion Letter and in Rev. Proc. 2011-49 or subsequent guidance. In order to have reliance in such circumstances or with respect to such qualification requirements, the Employer must apply for a determination letter to Employee Plans Determinations of the IRS.

**APPENDIX A  
SPECIAL RETROACTIVE OR PROSPECTIVE EFFECTIVE DATES**

44. **SPECIAL EFFECTIVE DATES (1.20).** The Employer elects or does not elect Appendix A special Effective Date(s) as follows. (Choose (a) or one or more of (b) through (p) as applicable.):

[Note: If the Employer elects 44(a), do not complete the balance of this Election 44.]

(a)  **Not applicable.** The Employer does not elect any Appendix A special Effective Dates.

[Note: The Employer may use this Appendix A to specify an Effective Date for one or more Adoption Agreement elections which does not correspond to the Plan's new Plan or Restated Plan Effective Date under Election 4. As to Restated Plans, for periods prior to: (i) the below-specified special Effective Date(s); or (ii) the Restated Plan's general Effective Date under Election 4, as applicable, the Plan terms in effect prior to its restatement under this Adoption Agreement control for purposes of the designated provisions.]

(b)  **Trustee (1.67).** The Trustee provisions under Election 5 or Appendix C are effective: \_\_\_\_\_.

(c)  **Contribution Types (1.12).** The Contribution Types under Election(s) 6 \_\_\_\_\_ are effective: \_\_\_\_\_.

(d)  **Excluded Employees (1.22(D)).** The Excluded Employee provisions under Election(s) 8 \_\_\_\_\_ are effective: \_\_\_\_\_.

(e)  **Compensation (1.11).** The Compensation definition under Election(s) \_\_\_\_\_ (specify 9-11 as applicable) are effective: \_\_\_\_\_.

(f)  **Hour of Service/Elective Service Crediting (1.32/1.59(C)).** The Hour of Service and/or elective Service crediting provisions under Election(s) \_\_\_\_\_ (specify 12-13 as applicable) are effective: \_\_\_\_\_.

(g)  **Eligibility (2.01-2.03).** The eligibility provisions under Election(s) \_\_\_\_\_ (specify 14-19 as applicable) are effective: \_\_\_\_\_.

(h)  **Nonelective Contributions (3.04).** The Nonelective Contribution provisions under Election(s) \_\_\_\_\_ (specify 20-21 as applicable) are effective: \_\_\_\_\_.

(i)  **Allocation conditions (3.06).** The allocation conditions under Election(s) \_\_\_\_\_ (specify 22-23 as applicable) are effective: \_\_\_\_\_.

(j)  **Forfeitures (3.07).** The forfeiture allocation provisions under Election(s) 24 \_\_\_\_\_ are effective: \_\_\_\_\_.

(k)  **Employee Contributions (3.09).** The Employee Contribution provisions under Election(s) 25 \_\_\_\_\_ are effective: \_\_\_\_\_.

(l)  **Testing elections (4.06(B)).** The testing elections under Election(s) 27 \_\_\_\_\_ are effective: \_\_\_\_\_.

(m)  **Vesting (5.03).** The vesting provisions under Election(s) \_\_\_\_\_ (specify 28-33 as applicable) are effective: \_\_\_\_\_.

(n)  **Distributions (6.01, 6.03 and 6.04).** The distribution elections under Election(s) \_\_\_\_\_ (specify 34-40 as applicable) are effective: \_\_\_\_\_.

(o)  **Earnings/Trust valuation (7.04(B)/8.02(C)(4)).** The Earnings allocation and Trust valuation provisions under Election(s) \_\_\_\_\_ (specify 41-42 as applicable) are effective: \_\_\_\_\_.

(p)  **Special Effective Date(s) for other elections (specify elections and dates): See Addendum III**

**APPENDIX B  
BASIC PLAN DOCUMENT OVERRIDE ELECTIONS**

45. **BASIC PLAN OVERRIDES.** The Employer elects or does not elect to override various basic plan provisions as follows (Choose (a) or choose one or more of (b) through (l) as applicable.):

[Note: If the Employer elects 45(a), do not complete the balance of this Election 45.]

(a)  **Not applicable.** The Employer does not elect to override any basic plan provisions.

[Note: The Employer at the time of restating its Plan with this Adoption Agreement may make an election on Appendix A (Election 44(p)) to specify a special Effective Date for any override provision the Employer elects in this Election 45. If the Employer, after it has executed this Adoption Agreement, later amends its Plan to change any election on this Appendix B, the Employer should document the Effective Date of the Appendix B amendment on the Execution Page or otherwise in the amendment.]

(b)  **Definition (Article I) overrides.** (Choose one or more of (1) through (8) as applicable.):

(1)  **W-2 Compensation exclusion of paid/reimbursed moving expenses (1.11(B)(1)).** W-2 Compensation excludes amounts paid or reimbursed by the Employer for moving expenses incurred by an Employee, but only to the extent that, at the time of payment, it is reasonable to believe that the Employee may deduct these amounts under Code §217.

(2)  **Alternative (general) 415 Compensation (1.11(B)(4)).** The Employer elects to apply the alternative (general) 415 definition of Compensation in lieu of simplified 415 Compensation.

(3)  **Inclusion of Deemed 125 Compensation (1.11(C)).** Compensation under Section 1.11 includes Deemed 125 Compensation.

(4)  **Pre-Regulatory inclusion of Post-Severance Compensation (1.11(I) and 4.05(F)).** Prior to the first Limitation Year beginning on or after July 1, 2007 (the Effective Date of the final 415 regulations), the Plan includes Post-Severance Compensation within the meaning of Prop. Treas. Reg. §1.415(c)-2(e) as described in Sections 1.11(I) and 4.05(F) as follows (Choose one or both of a. and b.):

a.  **Include for 415 testing.** Include for 415 testing and for other testing which uses 415 Compensation. This provision applies effective as of \_\_\_\_\_ (specify a date which is no earlier than January 1, 2005).

b.  **Include for allocations.** Include for allocations as follows (specify affected Contribution Type(s) and any adjustments to Post-Severance Compensation used for allocation): \_\_\_\_\_  
This provision applies effective as of \_\_\_\_\_ (specify a date which is no earlier than January 1, 2002).

(5)  **Inclusion of Deemed Disability Compensation (1.11(K)).** Include Deemed Disability Compensation. (Choose one of a. or b.):

a.  **NHCEs only.** Apply only to disabled NHCEs.

b.  **All Participants.** Apply to all disabled Participants. The Employer will make Employer Contributions for such disabled Participants for: \_\_\_\_\_  
(specify a fixed or determinable period).

(6)  **Treatment of Differential Wage Payments (1.11(L)).** In lieu of the provisions of Section 1.11(L), the Employer elects the following (Choose one or more of a., b., and c. as applicable.):

a.  **Effective date.** The inclusion is effective for Plan Years beginning after \_\_\_\_\_ (may not be earlier than December 31, 2008).

b.  **Not included.** The inclusion does not apply to Compensation for purposes of any Contribution Type.

c.  **Other:** \_\_\_\_\_  
(specify other Contribution Type Compensation which includes Differential Wage Payments)

(7)  **Leased Employees (1.22(B)).** (Choose one or both of a. and b. if applicable.):

a.  **Inclusion of Leased Employees (1.22(B)).** The Employer for purposes of the following Contribution Types, does not exclude Leased Employees: \_\_\_\_\_  
(specify Contribution Types).

b.  **Offset if contributions to leasing organization plan (1.22(B)(2)).** The Employer will reduce allocations to this Plan for any Leased Employee to the extent that the leasing organization contributes to or provides benefits under a leasing organization plan to or for the Leased Employee and which are attributable to the Leased Employee's services for the Employer. The amount of the offset is as follows: \_\_\_\_\_

[Note: The election of an offset under this Election 45(b)(7)b. may require that the Employer aggregate its plan with the leasing organization's plan for coverage and nondiscrimination testing.]

**Nonstandardized Profit Sharing Plan**

- (8)  **Inclusion of Reclassified Employees (1.22(D)(3)).** The Employer for purposes of the following Contribution Types, does not exclude Reclassified Employees (or the following categories of Reclassified Employees): \_\_\_\_\_ (specify Contribution Types and/or categories of Reclassified Employees).
- (c)  **Rule of parity - participation (Article II) override (2.03(D)).** For purposes of Plan participation, the Plan applies the "rule of parity" under Code §410(a)(5)(D).
- (d)  **Contribution/allocation (Article III) overrides.** (Choose one or more of (1) through (6) as applicable.):
- (1)  **Short Plan Year or allocation period (3.06(B)(1)(c)).** The Plan Administrator (Choose one of a. or b.):
- a.  **No pro-ration.** Will not pro-rate Hours of Service in any short allocation period.
- b.  **Pro-ration based on months.** Will pro-rate any Hour of Service requirement based on the number of months in the short allocation period.
- (2)  **Limited waiver of allocation conditions for rehired Participants (3.06(G)).** The allocation conditions the Employer has elected in the Adoption Agreement do not apply to rehired Participants in the Plan Year they resume participation, as described in Section 3.06(G).
- (3)  **Associated Match forfeiture timing (3.07(A)(1)(c)).** Forfeiture of associated matching contributions occurs in the Testing Year.
- (4)  **HEART Act continued benefit accrual (3.11(K)).** The Employer elects to apply the benefit accrual provisions of Section 3.11(K). The provisions are effective as of (Choose one of a. or b.; and choose c. if the provisions no longer are effective.):
- a.  **2007 Effective Date.** The first day of the 2007 Plan Year.
- b.  **Other Effective Date.** \_\_\_\_\_ (may not be earlier than the first day of the 2007 Plan Year).
- c.  **No longer effective.** The provisions no longer apply effective as of \_\_\_\_\_.
- (5)  **Classifications allocation formula (3.04(B)(3)).** If a Participant shifts from one classification to another during a Plan Year, the Plan Administrator will apportion the Participant's allocation during that Plan Year (Choose one of a., b., or c.):
- a.  **Months in each classification.** Pro rata based on the number of months the Participant spent in each classification.
- b.  **Days in each classification.** Pro rata based on the number of days the Participant spent in each classification.
- c.  **One classification only.** The Employer in a nondiscriminatory manner will direct the Plan Administrator to place the Participant in only one classification for the entire Plan Year during which the shift occurs.
- (6)  **Suspension (3.06(F)(3)).** The Plan Administrator in applying Section 3.06(F) will (Choose one or more of a., b., and c. as applicable.):
- a.  **Re-order tiers.** Apply the suspension tiers in Section 3.06(F)(2) in the following order: \_\_\_\_\_ (specify order).
- b.  **Hours of Service tie-breaker.** Apply the greatest Hours of Service as the tie-breaker within a suspension tier in lieu of applying the lowest Compensation.
- c.  **Additional/other tiers.** Apply the following additional or other tiers: \_\_\_\_\_ (specify suspension tiers and ordering).
- (e)  **Testing (Article IV) overrides.** (Choose one or both of (1) and (2) as applicable.):
- (1)  **First few weeks rule for Code §415 testing Compensation (4.05(F)(1)).** The Plan applies the first few weeks rule in Section 4.05(F)(1).
- (2)  **Post-Severance Compensation for Code §415 testing Compensation (4.05(F)).** The Employer elects the following adjustments to Post-Severance Compensation for purposes of determining 415 testing Compensation (Choose one or more of a. through d.):

[Note: Under the basic plan document, if the Employer does not elect any adjustments, post-severance compensation includes leave cashouts and deferred compensation, and excludes military and disability continuation payments.]

- a.  **Exclude leave cash-outs.** See Section 1.11(l)(1)(b).
- b.  **Exclude deferred compensation.** See Section 1.11(l)(1)(c).
- c.  **Include salary continuation for military service.** See Section 1.11(l)(2).
- d.  **Include salary continuation for disabled Participants.** See Section 1.11(l)(3). (Choose one of (i) or (ii).):
- (i)  **For Nonhighly Compensated Employees only.**
- (ii)  **For all Participants.** In which case the salary continuation will continue for the following fixed or determinable period: \_\_\_\_\_.

- (f)  **Vesting (Article V) overrides.** (Choose one or more of (1) through (6) as applicable.):
- (1)  **Application of non-top-heavy vesting and top-heavy vesting (5.03(A)(2)).** The Employer makes the following elections regarding the application of non-top-heavy vesting and top-heavy vesting (Choose a., b., and c. as applicable.):
- a.  **Election of non-top-heavy vesting.** As to Plan Years where permitted and in such Plan Years when the Plan is not top-heavy, the following vesting schedule(s) apply. See Section 5.03(B). (Choose one or more of (i), (ii), or (iii) as applicable and complete (iv) and (v).):
- (i)  **5-year cliff.**
- (ii)  **7-year graded.**
- (iii)  **Modified non-top-heavy.** A modified non-top-heavy schedule as follows: \_\_\_\_\_
- [Note: A modified non-top-heavy schedule must satisfy Code §411(a)(2).]
- (iv) **Application to Contribution Types.** Apply the elected non-top-heavy vesting schedule (Choose one of A. or B.):
- A.  **All.** To all Contribution Types subject to vesting.
- B.  **Describe application to affected Contribution Type(s):** \_\_\_\_\_
- (v) **Application of top-heavy and non-top-heavy schedules.** (Choose one of A. or B.):
- A.  **Apply top-heavy schedule in all Plan Years once top-heavy.**
- B.  **Apply top-heavy schedule only in top-heavy Plan Years.**
- b.  **Election to eliminate HOS requirement post-EGTRRA or post-PPA for top-heavy vesting.** The top-heavy vesting schedule(s) apply (Choose one or both of (i) and (ii).):
- (i)  **No post-EGTRRA HOS requirement for Matching.** To all Participants even if they do not have one Hour of Service in a Plan Year beginning after December 31, 2001.
- (ii)  **No post-PPA HOS requirement for affected other Employer Contributions.** To all Participants even if they do not have one Hour of Service in a Plan Year beginning after December 31, 2006.
- c.  **Election to apply top-heavy vesting only as to post-EGTRRA or post-PPA contributions.** The top-heavy vesting schedule(s) apply (Choose one or both of (i) and (ii).):
- (i)  **Post-EGTRRA Matching Contributions.** Only to Matching Contributions made in Plan Years beginning after December 31, 2001 and to the associated Earnings.
- (ii)  **Post-PPA other Employer Contributions.** Only to non-Matching Contributions made in Plan Years beginning after December 31, 2006, and to the associated Earnings.
- (2)  **Alternative "grossed-up" vesting formula (5.03(C)(2)).** The Employer elects the alternative vesting formula described in Section 5.03(C)(2).
- (3)  **Source of Cash-Out forfeiture restoration (5.04(B)(5)).** To restore a Participant's Account Balance as described in Section 5.04(B)(5), the Plan Administrator, to the extent necessary, will allocate from the following source(s) and in the following order (Specify, in order, one or more of the following: Forfeitures, Earnings, and/or Employer Contribution): \_\_\_\_\_
- (4)  **Deemed Cash-Out of 0% Vested Participant (5.04(C)).** The deemed cash-out rule of Section 5.04(C) does not apply to the Plan.
- (5)  **Accounting for Cash-Out repayment; Contribution Type (5.04(D)(2)).** In lieu of the accounting described in Section 5.04(D)(2), the Plan Administrator will account for a Participant's Account Balance attributable to a Cash-Out repayment (Choose one of a. or b.):
- a.  **Nonelective rule.** Under the nonelective rule.
- b.  **Rollover rule.** Under the rollover rule.
- (6)  **One-year hold-out rule - vesting (5.06(D)).** The one-year hold-out Break in Service rule under Code §411(a)(6)(B) applies.
- (g)  **Distribution (Article VI) overrides.** (Choose one or more of (1) through (8) as applicable.):
- (1)  **Restriction on In-Service Rollover Distributions (6.01(C)).** A Participant shall be entitled to receive a distribution of Rollover Contributions, Employee Contributions and DECs (Choose one or more of a. or b. as applicable.):
- a.  **Nonelective and Matching Contributions.** Under the same provisions which apply to Nonelective and Matching Contributions.
- b.  **Other:** \_\_\_\_\_

[Note: The Employer under Election 45(g)(1)b. may describe In-Service Rollover Distribution restrictions using the options available for In-Service Distributions under Election 36 and/or a combination thereof as to all Participants or as to any: (i) Participant group (e.g., Division A Rollover Accounts are distributable at age 59 1/2 OR Rollover Accounts of Employees hired on/before "x" date are distributable at age 59 1/2. No In-Service Rollover Distributions apply to Division B Employees OR to Employees hired after "x" date). An Employer's election under Election 45(g)(1)b. must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted 401(k) Accounts or Restricted Pension Accounts. See Sections 6.01(C)(4) and 11.02(C)(3).]

- (2)  **Elections related to Required Minimum Distributions.** (Choose one or more of a. through c. as applicable.):
- a.  **RMD overrides if Participant dies before DCD (6.02(B)(1)(e)).** If the Participant dies before the DCD and the Beneficiary is a designated Beneficiary, the RMD distribution rules are modified as follows (Choose one of (i) through (iv).):
- (i)  **Election of 5-year rule.** If a Designated Beneficiary does not make a timely election, the 5-year rule applies in lieu of the Life Expectancy rule.
  - (ii)  **Life Expectancy rule.** The Life Expectancy rule applies to the Designated Beneficiary. See Section 6.02(B)(1)(d).
  - (iii)  **5-year rule.** The 5-year rule applies to the Beneficiary. See Section 6.02(B)(1)(c).
  - (iv)  **Other:** \_\_\_\_\_  
(Describe, e.g., the 5-year rule applies to all Beneficiaries other than a surviving spouse Beneficiary.)
- b.  **RBD definition (6.02(E)(7)(c)).** In lieu of the RBD definition in Section 6.02(E)(7)(a) and (b), the Plan Administrator (Choose one of (i) or (ii).):
- (i)  **SBJPA definition indefinitely.** Indefinitely will apply the pre-SBJPA RBD definition.
  - (ii)  **SBJPA definition to specified date.** Will apply the pre-SBJPA definition until \_\_\_\_\_  
(the stated date may not be earlier than January 1, 1997), and thereafter will apply the RBD definition in Sections 6.02(E)(7)(a) and (b).
- c.  **2009 RMD waiver elections (6.02(F)).** In lieu of the 2009 RMDs suspension (subject to a Participant or Beneficiary election to continue), as provided in Section 6.02(F) (Choose one of (i) through (iii) if applicable. Choose (iv) or (v) if applicable.):
- (i)  **RMDs continued unless election.** 2009 RMDs are continued as provided in Section 6.02(F)(2), unless a Participant or Beneficiary otherwise elects.
  - (ii)  **RMDs continued - no election.** 2009 RMDs are continued as provided in Section 6.02(F)(3), without regard to a waiver. No election is available to Participants or Beneficiaries.
  - (iii)  **Other:** \_\_\_\_\_  
(Describe, e.g., the Plan suspended 2009 RMDs and did not offer an election or the Plan changed from one treatment of 2009 RMDs to another treatment during 2009.)
- Treatment as Eligible Rollover Distribution.** For purposes of 2009 RMDs, the Plan also will treat the following distributions as Eligible Rollover Distributions (Choose (iv) or (v), if applicable. If the Employer elects neither (iv) nor (v), then a direct rollover for 2009 will be offered only for distributions that would be Eligible Rollover Distributions without regard to Code §401(a)(9)(H).):
- (iv)  2009 RMDs and Extended 2009 RMDs, both as defined in Section 6.02(F).
  - (v)  2009 RMDs, as defined in Section 6.02(F), but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(H).
- (3)  **Distribution Methods** (Choose one or both of a. and b. if applicable.):
- a.  **Default Distribution Methods (6.03(B)(2)).** If a Participant or Beneficiary does not make a timely election as to distribution method and timing the Plan Administrator will direct the Trustee to distribute using the following method and timing: \_\_\_\_\_  
(Describe, e.g., Installments sufficient to satisfy RMD beginning at the Required Beginning Date. The selected method and timing must not be discriminatory and must be an option the plan makes available to participants and/or beneficiaries.)
- b.  **Beneficiary Distribution Methods (6.03(A)(2)).** The Plan will distribute to the Beneficiary under the following distribution method(s). If more than one method is elected, the Beneficiary may choose the method of distribution:
- (i)  **Lump-Sum.** See Section 6.03(A)(3).
  - (ii)  **Installments sufficient to satisfy RMD.** See Section 6.03(A)(4)(a).
  - (iii)  **Ad-Hoc sufficient to satisfy RMD.** See Section 6.03(A)(6).

- (iv)  **Other:** \_\_\_\_\_  
*(Describe, e.g., Lump-Sum or Installments for surviving spouse Beneficiaries, Lump-Sum only for all other Beneficiaries.)*
- (4)  **Annuity Distributions (6.04).** *(Choose one or both of a. and b. if applicable.):*
- a.  **Modification of QJSA (6.04(A)(3)).** The Survivor Annuity percentage will be \_\_\_\_%. *(Specify a percentage between 50% and 100%).*
- b.  **Modification of QPSA (6.04(B)(2)).** The QPSA percentage will be \_\_\_\_%. *(Specify a percentage between 50% and 100%).*
- (5)  **Hardship Acceleration (6.07).** The existence of a hardship occurring after Separation from Service will be determined under the non-safe harbor rules of Section 6.07(B).
- (6)  **Replacement of \$5,000 amount (6.09).** All Plan references (except in Sections 3.02(D), 3.10 and 3.12(C)(2)) to "\$5,000" will be \$\_\_\_\_. *(Specify an amount less than \$5,000.)*
- (7)  **Beneficiary's hardship need (6.07(H)).** Effective August 17, 2006 *(Specify date not earlier than August 17, 2006)*, a Participant's hardship includes an immediate and heavy financial need of the Participant's primary Designated Beneficiary under the Plan, as described in Section 6.07(H).
- (8)  **Non-spouse beneficiary rollover not permitted before required (6.08(G)).** For distributions after December 31, 2006, and before \_\_\_\_\_ *(Specify a date not later than January 1, 2010)*, the Plan does not permit a Designated Beneficiary other than the Participant's surviving spouse to elect to roll over a death benefit distribution.
- (h)  **Administrative overrides (Article VII).** *(Choose one or more of (1) through (7) as applicable.):*
- (1)  **Contributions prior to accrual or precise determination (7.04(B)(5)(b)).** The Plan Administrator will allocate Earnings described in Section 7.04(B)(5)(b) as follows *(Choose one of a., b., or c.):*
- a.  **Treat as contribution.** Treat the Earnings as an Employer Matching or Nonelective Contribution and allocate accordingly.
- b.  **Balance forward.** Allocate the Earnings using the balance forward method described in Section 7.04(B)(4)(b).
- c.  **Weighted average.** Allocate the Earnings on Matching Contributions using the weighted average method in a manner similar to the method described in Section 7.04(B)(4)(d).
- (2)  **Automatic revocation of spousal designation (7.05(A)(1)).** The automatic revocation of a spousal Beneficiary designation in the case of divorce does not apply.
- (3)  **Limitation on frequency of Beneficiary designation changes (7.05(A)(4)).** Except in the case of a Participant incurring a major life event, a period of at least \_\_\_\_\_ must elapse between Beneficiary designation changes. *(Specify a period of time, e.g., 90 days OR 12 months.)*
- (4)  **Definition of "spouse" (7.05(A)(5)).** The following definition of "spouse" applies: \_\_\_\_\_ *(Specify a definition.)*
- (5)  **Administration of default provision; default Beneficiaries (7.05(C)).** The following list of default Beneficiaries will apply: \_\_\_\_\_ *(Specify, in order, one or more Beneficiaries who will receive the interest of a deceased Participant.)*
- (6)  **Subsequent restoration of forfeiture-sources and ordering (7.07(A)(3)).** Restoration of forfeitures will come from the following sources, in the following order \_\_\_\_\_ *(Specify, in order, one or more of the following: Forfeitures, Employer Contribution, Trust Fund Earnings.)*
- (7)  **State law (7.10(H)).** The law of the following state will apply: \_\_\_\_\_ *(Specify one of the 50 states or the District of Columbia, or other appropriate legal jurisdiction, such as a territory of the United States or an Indian tribal government.)*
- (i)  **Trust and insurance overrides (Articles VIII and IX).** *(Choose one or more of (1) through (3) if applicable.):*
- (1)  **Employer securities/real property in Profit Sharing Plans (8.02(A)(13)(a)).** The Plan limit on investment in qualifying Employer securities/real property is \_\_\_\_%. *(Specify a percentage which is less than 100%).*
- (2)  **Provisions relating to insurance and insurance company (9.08).** The following provisions apply: \_\_\_\_\_ *(Specify such language as necessary to accommodate life insurance Contracts the Plan holds.)*
- [Note: The provisions in this Election 45(i)(2) may override provisions in Article IX of the Plan, but must be consistent with all other provisions of the Plan.]
- (3)  **Cross-pay when more than one entity adopts Plan not applicable (8.12).** The cross-pay provisions of Section 8.12 do not apply.
- (j)  **Code Section 415 (Article XI) override (11.02(A)(1), 4.02(F)).** Because of the required aggregation of multiple plans, to satisfy Code §415, the following overriding provisions apply: \_\_\_\_\_ *(Specify such language as necessary to satisfy §415, e.g., the Employer will reduce Additional Additions to this plan before reducing Annual Additions to other plans.)*



**Nonstandardized Profit Sharing Plan**

- (k)  **Code Section 416 (Article XI) override (11.02(A)(1), 10.03(D)).** Because of the required aggregation of multiple plans, to satisfy Code §416, the following overriding provisions apply: \_\_\_\_\_  
*(Specify such language as necessary to satisfy §416, e.g., If an Employee participates in this Plan and another Plan the Employer maintains, the Employer will satisfy any Top-Heavy Minimum Allocation in this Plan and not the other plan.)*
- (l)  **Multiple Employer Plan (Article XII) overrides.** *(Choose (1) if applicable.):*
- (1)  **No involuntary termination for Participating Employer (12.11).** The Lead Employer may not involuntarily terminate the participation of any Participating Employer under Section 12.11.

**APPENDIX C**  
**LIST OF GROUP TRUST FUNDS/PERMISSIBLE TRUST AMENDMENTS**

46. [ ] **INVESTMENT IN GROUP TRUST FUND (8.09).** The nondiscretionary Trustee, as directed or the discretionary Trustee acting without direction (and in addition to the discretionary Trustee's authority to invest in its own funds under Section 8.02(A)(3)), may invest in any of the following group trust funds: \_\_\_\_\_  
(Specify the names of one or more group trust funds in which the Plan can invest.)

[Note: A discretionary or nondiscretionary Trustee also may invest in any group trust fund authorized by an independent Named Fiduciary.]

47. [ ] **DUTY TO COLLECT (8.02(D)(1)).** \_\_\_\_\_ is hereby appointed as a Trustee for the Plan, and is referred to as the Special Trustee. The sole responsibility of the Special Trustee is to collect contributions the Employer owes to the Plan. No other Trustee has any duty to ensure that the contributions received comply with the provisions of the Plan or is obliged to collect any contributions from the Employer. No Trustee, other than the Special Trustee, is obliged to ensure that funds deposited are deposited according to the provisions of the Plan. The Special Trustee will execute a form accepting its position and agreeing to its obligations hereunder.

48. [ ] **PERMISSIBLE TRUST AMENDMENTS (8.11).** The Employer makes the following amendments to the Trust as permitted under Rev. Proc. 2011-49, Sections 5.09 and 14.04 (Choose one or more of (a) through (c) as applicable.):

[Note: Any amendment under this Election 48 must not: (i) conflict with any Plan provision unrelated to the Trust or Trustee; or (ii) cause the Plan to violate Code §401(a). The amendment may override, add to, delete or otherwise modify the Trust provisions. Do not use this Election 48 to substitute another pre-approved trust for the Trust. See Election 5(c) as to a substitute trust.]

(a) [ ] **Investments.** The Employer amends the Trust provisions relating to Trust investments as follows:  
\_\_\_\_\_

(b) [ ] **Duties.** The Employer amends the Trust provisions relating to Trustee (or Custodian) duties as follows:  
\_\_\_\_\_

(c) [ ] **Other administrative provisions.** The Employer amends the other administrative provisions of the Trust as follows:  
\_\_\_\_\_

**APPENDIX D**  
**TABLE I: ACTUARIAL FACTORS**  
 UP-1984  
 Without Setback

Number of years from attained age at the end of Plan Year until Normal Retirement Age	7.50%	8.00%	8.50%
0	8.458	8.196	7.949
1	7.868	7.589	7.326
2	7.319	7.027	6.752
3	6.808	6.506	6.223
4	6.333	6.024	5.736
5	5.891	5.578	5.286
6	5.480	5.165	4.872
7	5.098	4.782	4.491
8	4.742	4.428	4.139
9	4.412	4.100	3.815
10	4.104	3.796	3.516
11	3.817	3.515	3.240
12	3.551	3.255	2.986
13	3.303	3.014	2.752
14	3.073	2.790	2.537
15	2.859	2.584	2.338
16	2.659	2.392	2.155
17	2.474	2.215	1.986
18	2.301	2.051	1.831
19	2.140	1.899	1.687
20	1.991	1.758	1.555
21	1.852	1.628	1.433
22	1.723	1.508	1.321
23	1.603	1.396	1.217
24	1.491	1.293	1.122
25	1.387	1.197	1.034
26	1.290	1.108	0.953
27	1.200	1.026	0.878
28	1.116	0.950	0.810
29	1.039	0.880	0.746
30	0.966	0.814	0.688
31	0.899	0.754	0.634
32	0.836	0.698	0.584
33	0.778	0.647	0.538
34	0.723	0.599	0.496
35	0.673	0.554	0.457
36	0.626	0.513	0.422
37	0.582	0.475	0.389
38	0.542	0.440	0.358
39	0.504	0.407	0.330
40	0.469	0.377	0.304
41	0.436	0.349	0.280
42	0.406	0.323	0.258
43	0.377	0.299	0.238
44	0.351	0.277	0.219
45	0.327	0.257	0.202

**Note:** A Participant's Actuarial Factor under Table I is the factor corresponding to the number of years until the Participant reaches his/her Normal Retirement Age under the Plan. A Participant's age as of the end of the current Plan Year is his/her age on his/her last birthday. For any Plan Year beginning on or after the Participant's attainment of Normal Retirement Age, the factor for "zero" years applies.

**APPENDIX D**  
**TABLE II: ADJUSTMENT TO ACTUARIAL FACTORS FOR NORMAL RETIREMENT AGE**  
**OTHER THAN 65**  
 UP-1984  
 Without Setback

<u>Normal Retirement Age</u>	<u>7.50%</u>	<u>8.00%</u>	<u>8.50%</u>
55	1.2242	1.2147	1.2058
56	1.2043	1.1959	1.1879
57	1.1838	1.1764	1.1694
58	1.1627	1.1563	1.1503
59	1.1411	1.1357	1.1305
60	1.1188	1.1144	1.1101
61	1.0960	1.0925	1.0891
62	1.0726	1.0700	1.0676
63	1.0488	1.0471	1.0455
64	1.0246	1.0237	1.0229
65	1.0000	1.0000	1.0000
66	0.9752	0.9760	0.9767
67	0.9502	0.9518	0.9533
68	0.9251	0.9274	0.9296
69	0.8998	0.9027	0.9055
70	0.8740	0.8776	0.8810
71	0.8478	0.8520	0.8561
72	0.8214	0.8261	0.8307
73	0.7946	0.7999	0.8049
74	0.7678	0.7735	0.7790
75	0.7409	0.7470	0.7529
76	0.7140	0.7205	0.7268
77	0.6874	0.6942	0.7008
78	0.6611	0.6682	0.6751
79	0.6349	0.6423	0.6494
80	0.6090	0.6165	0.6238

**Note:** Use Table II only if the Normal Retirement Age for any Participant is not 65. If a Participant's Normal Retirement Age is not 65, adjust Table I by multiplying *all* factors applicable to that Participant in Table I by the appropriate Table II factor.

**PPD ADOPTION AGREEMENT  
ADMINISTRATIVE CHECKLIST**

July 1, 2014

*This Administrative Checklist ("AC") is not part of the Adoption Agreement or Plan but is for the use of the Plan Administrator in administering the Plan. Relius software also uses the AC and the following Supporting Forms Checklist ("SFC") in preparing the Plan's SPD and some administrative forms, such as the Loan Policy, if applicable.*

*The plan document preparer need not complete the AC but may find it useful to do so. The preparer may modify the AC, including adding items, without affecting reliance on the Plan's opinion or advisory letter since the AC is not part of the approved Plan. Any change to this AC is not a Plan amendment and is not subject to any Plan provision or to Applicable Law regarding the timing or form of Plan amendments. However, the Plan Administrator's administration of any AC item must be in accordance with applicable Plan terms and with Applicable Law.*

*The AC reflects the Plan policies and operation as of the date set forth above and may also reflect Plan policies and operation pre-dating the specified date.*

AC1. **PLAN LOANS (7.06)**. The Plan permits or does not permit Participant Loans as follows (Choose one of (a) or (b).):

- (a)  **Does not permit.**
- (b)  **Permitted pursuant to the Loan Policy.** See SFC Election 74 to complete Loan Policy.

AC2. **PARTICIPANT DIRECTION OF INVESTMENT (7.03(B))**. The Plan permits Participant direction of investment or does not permit Participant direction of investment as to some or all Accounts as follows (Choose one of (a) or (b).):

- (a)  **Does not permit.** The Plan does not permit Participant direction of investment of any Account.
- (b)  **Permitted as follows.** The Plan permits Participant direction of investment. (Complete (1) through (4).):
  - (1) **Accounts affected.** (Choose a. or choose one or more of b. through f.):
    - a.  **All Accounts.**
    - b.  **Employee Contributions.**
    - c.  **All Nonelective Contribution Accounts.**
    - d.  **All Matching Contribution Accounts.**
    - e.  **All Rollover Contribution and Transfer Accounts.**
    - f.  **Specify Accounts:** \_\_\_\_\_
  - (2) **Restrictions on Participant direction** (Choose one of a. or b.):
    - a.  **None.** Provided the investment does not result in a prohibited transaction, give rise to UBTI, create administrative problems or violate the Plan terms or Applicable Law.
    - b.  **Restrictions:** \_\_\_\_\_
  - (3) **ERISA §404(c).** (Choose one of a. or b.):
    - a.  **Applies.**
    - b.  **Does not apply.**
  - (4) **QDIA (Qualified Default Investment Alternative).** (Choose one of a. or b.):
    - a.  **Applies.** See SFC Election 122 for details.
    - b.  **Does not apply.**

AC3. **ROLLOVER CONTRIBUTIONS (3.08)**. The Plan permits or does not permit Rollover Contributions as follows (Choose one of (a) or (b).):

- (a)  **Does not permit.**
- (b)  **Permits.** Subject to approval by the Plan Administrator and as further described below (Complete (1) and (2).):
  - (1) **Who may roll over.** (Choose one of a. or b.):
    - a.  **Participants only.**
    - b.  **Eligible Employees or Participants.**
  - (2) **Sources/Types.** The Plan will accept a Rollover Contribution (Choose one of a. or b.):
    - a.  **All.** From any Eligible Retirement Plan and as to all Contribution Types eligible to be rolled into this Plan.
    - b.  **Limited.** Only from the following types of Eligible Retirement Plans and/or as to the following Contribution Types: \_\_\_\_\_

AC4. **PLAN EXPENSES (7.04(C))**. The Employer will pay or the Plan will be charged with non-settlor Plan expenses as follows (Choose one of (a) or (b).):

- (a)  **Employer pays all expenses except those intrinsic to Trust assets which the Plan will pay (e.g., brokerage commissions).**
- (b)  **Plan pays some or all non-settlor expenses.** See SFC Election 119 for details.

**Nonstandardized Profit Sharing Plan**

AC5. RELATED AND PARTICIPATING EMPLOYERS/MULTIPLE EMPLOYER PLAN (1.23(C)/(D)). There are or are not Related Employers and Participating Employers as follows (Complete (a) through (d).):

- (a) **Related Employers.** (Choose one of (1) or (2).):
  - (1)  **None.**
  - (2)  **Name(s) of Related Employers:** \_\_\_\_\_
- (b) **Participating (Related) Employers.** (Choose one of (1) or (2).):
  - (1)  **None.**
  - (2)  **Name(s) of Participating Employers:** \_\_\_\_\_ See SFC Election 76 for details.
- (c) **Former Participating Employers.** (Choose one of (1) or (2).):
  - (1)  **None.**
  - (2)  **Applies.**

Name(s)	Date of cessation

- (d) **Multiple Employer Plan status.** (Choose one of (1) or (2).):
  - (1)  **Does not apply.**
  - (2)  **Applies.** The Signatory Employer is the Lead Employer and at least one Participating Employer is not a Related Employer. (Complete a.)
    - a. **Name(s) of Participating Employers** (other than Related Employers described above): \_\_\_\_\_ See SFC Election 76 for details.

AC6. TOP-HEAVY MINIMUM-MULTIPLE PLANS (10.03). If the Employer maintains another plan, this Plan provides that the Plan Administrator operationally will determine in which plan the Employer will satisfy the Top-Heavy Minimum Contribution (or benefit) requirement as to Non-Key Employees who participate in such plans and who are entitled to a Top-Heavy Minimum Contribution (or benefit). This Election documents the Plan Administrator's operational election. (Choose (a) or choose one of (b) or (c).):

- (a)  **Does not apply.**
- (b)  **If only another Defined Contribution Plan.** Make the Top-Heavy Minimum Allocation (Choose one of (1) or (2).):
  - (1)  **To this Plan.**
  - (2)  **To another Defined Contribution Plan:** \_\_\_\_\_ (plan name)
- (c)  **If one or more Defined Benefit Plans.** Make the Top-Heavy Minimum Allocation or provide the top-heavy minimum benefit (Choose one of (1), (2), or (3).):
  - (1)  **To this Plan.** Increase the Top-Heavy Minimum Allocation to 5%.
  - (2)  **To another Defined Contribution Plan.** Increase the Top-Heavy Minimum Allocation to 5% and provide under the: \_\_\_\_\_ (name of other Defined Contribution Plan).
  - (3)  **To a Defined Benefit Plan.** Provide the 2% top-heavy minimum benefit under the: \_\_\_\_\_ (name of Defined Benefit Plan) and applying the following interest rate and mortality assumptions: \_\_\_\_\_.

AC7. SELF-EMPLOYED PARTICIPANTS (1.21(A)). One or more self-employed Participants with Earned Income benefits in the Plan as follows (Choose one of (a) or (b).):

- (a)  **None.**
- (b)  **Applies.**

AC8. PROTECTED BENEFITS (11.02(C)). The following Protected Benefits no longer apply to all Participants or do not apply to designated amounts/Participants as indicated, having been eliminated by a Plan amendment (Choose one of (a) or (b).):

- (a)  **Does not apply.** No Protected Benefits have been eliminated.
- (b)  **Applies.** Protected Benefits have been eliminated as follows (Choose one or more of rows (1) through (4) as applicable. Choose one of columns (1), (2), or (3), and complete column (4).):

	(1) All Participants/ Accounts	(2) Post-E.D. Contribution Accounts only	(3) Post-E.D. Participants only	(4) Effective Date (E.D.)
(1) <input type="checkbox"/> <b>QJSA/QPSA distributions</b>	[ ]	[ ]	[ ]	
(2) <input type="checkbox"/> <b>Installment distributions</b>	[ ]	[ ]	[ ]	
(3) <input type="checkbox"/> <b>In-kind distributions</b>	[ ]	[ ]	[ ]	
(4) <input type="checkbox"/> <b>Specify:</b> _____				

AC9. LIFE INSURANCE (9.01). The Trust invests or does not invest in life insurance Contracts as follows (Choose one of (a) or (b).):

- (a)  **Does not apply.**
- (b)  **Applies.** Subject to the limitations and other provisions in Article IX and/or Appendix B.

AC10. DISTRIBUTION OF CASH OR PROPERTY (8.04). The Plan provides for distribution in the form of (Choose one of (a) or (b).):

- (a)  **Cash only.** Except where property distribution is required or permitted under Section 8.04.
- (b)  **Cash or property.** At the distributee's election and consistent with any Plan Administrator policy under Section 8.04.

AC11. EMPLOYER SECURITIES/EMPLOYER REAL PROPERTY (8.02(A)(13)). The Trust invests or does not invest in qualifying Employer securities and/or qualifying Employer real property as follows (*Choose one of (a) or (b).*):

(a)  **Does not apply.**

(b)  **Applies.** Such investments are subject to the limitations of Section 8.02(A)(13) and/or Appendix B.