



- ☐ New Election  
☐ Change Amount of Salary Deferral  
☐ Change in Investment Provided  
☐ Stop Election

## Section 403(b) & 403(b)(7) Salary Reduction Agreement

By this agreement made between \_\_\_\_\_ (employee)  
and \_\_\_\_\_ (employee), the parties hereto agree as follows:

Effective pay period<sup>1</sup> beginning \_\_\_\_\_, 20\_\_\_\_ (which date must be subsequent to the execution of this agreement), the compensation to be paid by the Employer to the Employee shall be reduced in the following manner (complete A and/or B):

- A) \_\_\_\_\_% of pay or \$\_\_\_\_\_ each pay period (26 pay periods per year) to Fidelity Investments.
- B) \_\_\_\_\_% of pay or \$\_\_\_\_\_ each pay period (26 pay periods per year) to VALIC.
- For a total of \_\_\_\_\_% of \$\_\_\_\_\_ per pay period, \$\_\_\_\_\_ per year.

This agreement shall continue indefinitely until amended or terminated by either party, subject to the following conditions:

- i. This agreement shall be legally binding upon and irrevocable for both parties for amounts agreed while this agreement is in effect. This agreement shall terminate and supersede any previous Code section 403(b)/403(b)(7) salary reduction agreements between the Employer and Employee. Initiating or changing a salary reduction agreement is permitted quarterly provided amounts subject to this salary reduction agreement are not currently available.
- ii. This agreement shall continue indefinitely until amended or terminated by either party giving at least 30 days prior written notice and will automatically terminate as of the last day of employment, in the event the Employee becomes ineligible to sponsor a Code section 403(b)/403(b)(7) program this agreement will automatically terminate.
- iii. Nothing contained in this Agreement shall be deemed to constitute an employment agreement or be interpreted to give the Employee any right to be retained in the employ of the Employer.
- iv. I understand and agree that the amounts specified in this agreement do not exceed my Maximum Exclusion Allowance as defined in Section 403(a)(2) of the Internal Revenue Code. Upon my request, the employer will provide any necessary information from my employment records to authorized TDA vendors to make this MSA calculation.

**EMPLOYER:**

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

**EMPLOYEE:**

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Name \_\_\_\_\_  
Colleague ID Number \_\_\_\_\_  
Employee Home Phone \_\_\_\_\_ Work \_\_\_\_\_  
Dept \_\_\_\_\_

\* Note: This agreement cannot be processed if you do not have a 401(k) account established with Fidelity and/or Valic.

# Section 403b Manual

**Arvid L. Mortensen**



## Section 403b Manual:

**Section 403 (b) Manual** Norman H. Tarver, Arvid L. Mortensen, 1988 Contents Introduction Why a Tax Deferred 403 b Plan Legislative Basis What is a 501 c 3 Organization Other Organizations When is an Employee an Employee Investment Vehicles Restrictions and Limitations Exclusion Allowance and Maximum Permissible Contribution Includable Compensation and the S and T Factors Years of Service Index Explains technical how to and offers sales tips to insurance and financial planning pros who offer this retirement plan to non profits and educators [5500 Preparer's Manual for 2018 Plan Years \(IL\)](#) Fisher, Andersen, 2019-03-20 The premier resource in the field of Form 5500 preparation 5500 Preparer s Manual will help you handle the required annual Form 5500 filings for both pension benefits and welfare benefit plans Written by experts in the field of Form 5500 preparation the 2018 Plan Years edition provides Up to date line by line explanations making it easy to prepare forms for filings At a glance charts and examples covering key requirements filing summaries due dates penalties and more Easy to understand Practice Pointers and Items to Note throughout Prevent filing rejections with all EFAST2 edit checks conveniently noted at each applicable line item Step by step instructions for electronic filing including electronic signatures transmission and accessing government software Our popular most current NAIC Codes Listing for accurate Schedule A completion DOL and IRS Internet links throughout for easy reference The 2018 Plan Years edition has been completely updated to include guidance on Changes to the 2017 Form 5500 series as well other forms including Form SS 4 and Form W 12 Overview of proposed Form 5500 modernization changes for 2019 or later plan years as they apply to each schedule Proposed requirement for 2019 or later Form 5500 reporting for both large and small health plans to file a proposed Schedule J Group Health Plan Information in addition to completing certain Form 5500 elements Late filings the DOL s Delinquent Filer Voluntary Compliance DFVC Program and the latest IRS rules that must be satisfied in order to qualify for full relief under DFVC How to qualify for relief from the audit requirements that apply to small pension plans DOL Fiduciary Rule updates and implementation effective dates Administrative guidelines to address situations where plan participants are due their benefit but cannot be located The latest model language issued for summary annual reports and annual funding notice disclosures required of certain plans And much more Previous Edition 5500 Preparer s Manual for 2017 Plan Years ISBN 9781454898832 **5500 Preparer's Manual for 2016 Plan Years** Fisher, Andersen, 2017-03-21 The premier resource in the field of Form 5500 preparation 5500 Preparer s Manual will help you handle the required annual Form 5500 filings for both pension benefits and welfare benefit plans Written by an expert in the field of Form 5500 preparation the 2016 Plan Years edition provides Up to date line by line explanations making it easy to prepare forms for filings At a glance charts and examples covering key requirements filing summaries due dates penalties and more Step by step instructions for electronic filing including electronic signatures transmission and accessing government software And more The 2016 Plan Years edition has been completely updated to include guidance on Discussion of the Form 5500 2019

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