



Harris County DOE

Summary Plan Description

Plan Type:

Internal Revenue Code Section 457(b)

Plan Administrator:

TCG Administrators

Excluded Employees:

Independent contractors

Plan Password for Enrolling Online:

harris

Plan Effective Date:

01/01/2003

Plan Year End:

2016

Contribution Tax Treatment:

Pre-Tax

Contribution Sources:

Employee Only

Contribution Limit:

\$18,000 per year

Catch-Up Contribution Limit:

\$6,000 for employees age 50+

Rollovers Into Plan:

Available from another qualified plan

Rollovers Out of Plan:

Available to another qualified plan, upon termination of service

Distributions:

Available for the following: - Separation -Death -Disability

Unforeseeable Emergency Distributions:

Available as defined by the IRS for this type of plan

Inactivity Distributions:

Available for accounts with balances of less than \$5,000, and no activity for 2 years

Loans:

Available, see the Loan Agreement and Application Form

Beneficiaries:

A Designation of Beneficiary Form is only required if Spouse is not the Primary Beneficiary

Grandfathered Vendors:**Fees of Service Plan Providers:**

JEM Resource Partners, TPA\$15.00 per participants per year 0.40% of assets, paid by the participants

TCG Advisors, Investment Advisor currently 0.80%, paid by participant

Other Fees

\$25 Distribution Fee
\$25 Annual Loan Maintenance

All of the above paid by participant

For more information please contact TCG Administrators, The Plan Administrator

This document is designed to inform Participants about the Plan in non-technical language. Every attempt is made to convey the Plan accurately. If anything in this Summary Plan Description varies from the Plan Documents, Plan Documents govern.