

Section 409A Plan

Company Data:

Company Information:

1. Name of adopting employer (Plan Sponsor):
- 2a. Plan Sponsor address line 1:
- 2b. Plan Sponsor address line 2:
3. Plan Sponsor city:
4. Plan Sponsor state:
5. Plan Sponsor zip:
6. Plan Sponsor phone AC/Number:
7. Plan Sponsor fax AC/Number:
8. Plan Sponsor EIN:
9. Plan Sponsor fiscal year end:
- 10a. Plan Sponsor entity type:
☐ C Corporation ☐ S Corporation ☐ Non profit ☐ Partnership ☐ Limited Liability Company ☐ Limited Liability Partnership ☐ Sole Proprietorship ☐ Union ☐ Government agency ☐ Other
- 10b. If 10a is "Union", enter name of the representative of the parties who established or maintain the Plan:
- 10c. If 10a is "Other", enter Plan Sponsor entity type:
11. State of organization of Plan Sponsor:
- 12a. The Plan Sponsor is a member of an affiliated service group:
☐ Yes ☐ No
- 12b. If 12a is "Yes", list all members of the group (other than the Plan Sponsor):
- 13a. The Plan Sponsor is a member of a controlled group:
☐ Yes ☐ No
- 13b. If 13a is "Yes", list all members of the group (other than the Plan Sponsor):

Contact Information:

21. Contact name:
22. Contact title:
23. Contact salutation:
24. Contact phone:
25. Contact fax:
26. Contact email:

Notes:

30. Notes

Plan Data:

A. GENERAL INFORMATION

General

- 1a. First line of Plan name:
- 1b. Second line of Plan name:
- 2a. Original effective date of Plan:
- 2b. Is this a restatement of a previously-adopted plan?
☐ Yes ☐ No
- 2c. If A.2b is "Yes", effective date of Plan restatement:
- 3. Plan Year End (Month Day):

Plan Type

- 4. Is the Plan an excess benefit plan within the meaning of ERISA section 3(36)?
☐ Yes ☐ No

Plan Features

- 5a. Participant contributions are permitted:
☐ Yes ☐ No
- 5b. Matching Contributions are permitted:
☐ Yes ☐ No
- 5c. Nonelective Contributions are permitted:
☐ Yes ☐ No
- 5d. 401(k) Wrap contributions are permitted:
☐ Yes ☐ No

Compensation

- 8a. Are there any modifications to the definition of Compensation?
☐ Yes ☐ No
- 8b. If A.8.a is "Yes", enter the modifications to the definition of Compensation:

Retirement Age

- 9a. Requirement for Retirement Age:
☐ Age only ☐ Age and service
- 9b. Age component of Retirement Age:
- 9c. If A.9a is "Age and service", anniversary of service for Retirement Age:

Separation from Service

- 10a. An Independent Contractor will not have a Separation from Service until 12 months after the day on which the contract expires:
☐ Yes ☐ No
- 10b. Separation from Service means a permanent decrease to no more than the following percentage of the average level of bona fide services compared to services performed over the preceding 12 month period:

Other Definitions

- 11. A Participant shall be deemed to be Disabled if determined to be totally disabled by the Social Security

Administration or Railroad Retirement Board:

☐ Yes ☐ No

12a. If the Company is a Corporation, indicate whether the Company's stock is publicly traded:

☐ Yes ☐ No

12b. If **A.12a** is "Yes", specify the identification date for determining a Specified Employee (i.e. December 31):

Miscellaneous

15. Enter date to place on cover of the Plan Description:

16. File Number:

17. User Defined Field #1

18. User Defined Field #2

19. User Defined Field #3

20. User Defined Field #4

21. User Defined Field #5

B. ELIGIBILITY

Eligible Employee

1a. The term Eligible Employee shall include officers of the Company listed in **B.1a.i**:

☐ Yes ☐ No

1a.i. If **A.1a** is "Yes", enter the officers eligible to participate in the Plan:

1b. The term Eligible Employee shall include other management or highly compensated employees listed in **B.1b.i**:

☐ Yes ☐ No

1b.i. If **A.1b** is "Yes", enter the other management or highly compensated employees eligible to participate in the Plan:

1c. The term Eligible Employee shall include the Employees listed in **B.1c.i**:

☐ Yes ☐ No

1c.i. If **A.1c** is "Yes", enter the other Employees eligible to participate in the Plan:

1d. The term Eligible Employee shall include all Employees except those listed in **B.1d.i**:

☐ Yes ☐ No

1d.i. If **A.1d** is "Yes", enter the Employees not eligible to participate in the Plan:

2. Indicate whether an independent contractor may participate in the Plan:

☐ Yes ☐ No

Eligible Employee - Other

3a. In order to become an Eligible Employee, an Employee must be approved by the Chief Executive Officer of the Plan Sponsor

☐ Yes ☐ No

3b. In order to become an Eligible Employee, an Employee must be approved by the Chief Executive Officer of the Employee's employing entity

☐ Yes ☐ No

3c. In order to become an Eligible Employee, an Employee must be approved by the Board of the Plan Sponsor

☐ Yes ☐ No

3d. In order to become an Eligible Employee, an Employee must be approved by the Board of the Employee's employing entity

☐ Yes ☐ No

3e. In order to become an Eligible Employee, an Employee must be approved by the Plan Administrator

☐ Yes ☐ No

3f. In order to become an Eligible Employee, an Employee must be eligible to participate in the Company's benefit plan specified in **B.4a**

☐ Yes ☐ No

3g. In order to become an Eligible Employee, an Employee must meet the other requirements listed in **B.4b**

- ☐ Yes ☐ No
- 4a. If **B.3f** is "Yes", enter the name of the other Company benefit plan:
- 4b. If **B.3g** is "Yes", enter other requirements:

Requirements for Participation

- 5a. Minimum service requirement for an Eligible Employee to become eligible to be a Participant in the Plan:
☐ None ☐ Completion of stated service ☐ Other
- 5b. If **B.5a** is "Completion of stated service", describe service:
- 5c. If **B.5a** is "Other", describe other requirements:
- 6a. Frequency of entry dates:
☐ immediate ☐ first day of the calendar month ☐ first day of each plan quarter ☐ first day of the first month and seventh month of the Plan Year ☐ first day of the Plan Year ☐ Other
- 6b. If **B.6a** is "Other", describe other entry dates:

Modifications of Eligibility and Participation Requirements

- 7a. Indicate whether there are any modifications to the requirements specified in **B.1 - B.6**:
☐ Yes ☐ No
- 7b. If **B.7a** is "Yes", specify the modifications:

C. ELECTIONS

Elections

- 1a. A Participant may make separate elections as to the time and form of payment for future deferred compensation:
☐ Periodically ☐ Single Election
- 1b. If **C.1a** is "Periodically", enter the number of Plan Years for which a Participant may make an election:
2. A Participant may make a separate election as to time and form of payment for specified deferred compensation Accounts or percentages of all Accounts
☐ Yes - Percentage Election ☐ Yes - Account Elections ☐ No
- 3a. Permit Participants to revise elections to delay a payment or to change a form of payment on Compensation already deferred pursuant to Section 4.02:
☐ Yes ☐ Yes - subject to limitations ☐ No
- 3b. If **C.2a** is "Yes - subject to limitations", describe the limitations:

D. ELECTIONS/CONTRIBUTIONS

Elective Deferrals

- 1a. If **A.5a** is "Yes" (Participant Contributions are permitted), enter Minimum Participant Contribution (leave blank or enter "none" if none):
- 1b. If **A.5a** is "Yes" (Participant Contributions are permitted), enter Maximum Participant Contribution (leave blank or enter "none" if none):
- 2a. If **A.5a** is "Yes" (Participant Contributions are permitted), the election for a continuing Participant who fails to make an election within the period described in Section 4.01(a) shall be determined as follows:
☐ Election not to participate ☐ Continue same election
- 2b. If **A.5a** is "Yes" (Participant Contributions are permitted), Participant Contributions will be canceled upon a Participant's disability (as defined in Section 4.03(c)):
☐ Yes ☐ No

Matching Contributions

3. If **A.5b** is "Yes" (Matching Contributions are permitted), specify method to allocate matching contributions:

- ☐ Fixed formula ☐ Discretionary
4. If **A.5b** is "Yes" (Matching Contributions are permitted), and **D.3** is "Fixed formula", indicate the formula to allocate such contributions:
5. If **A.5b** is "Yes" (Matching Contributions are permitted), indicate any requirements that must be met in the applicable Plan Year to receive an allocation of such contributions (leave blank or enter "none" if none):

Nonelective Contributions

6. If **A.5c** is "Yes" (Nonelective Contributions are permitted), specify method to allocate nonelective contributions:
☐ Pro rata ☐ Fixed formula ☐ 415 excess formula ☐ 415 and 401(a)(17) excess formula ☐ Discretionary
7. If **A.5c** is "Yes" (Nonelective Contributions are permitted) and **D.6** is "Fixed formula", indicate the formula to allocate such contributions:
8. If **A.5c** is "Yes" (Nonelective Contributions are permitted) and **D.6** is "415 excess formula" or "415 and 401(a)(17) excess formula", enter the name of the deferred compensation plan with respect to which excess formulas are computed:
9. If **A.5c** is "Yes" (Nonelective Contributions are permitted), indicate any requirements that must be met in the applicable Plan Year to receive an allocation of such contributions (leave blank or enter "none" if none):

401(k) Wrap Contributions

10. If **A.5d** is "Yes" (401(k) Wrap Contributions are permitted), enter the name of the 401(k) Plan (Section 5.02(d)):

Earnings

15. A Participant's Accounts shall be credited with earnings in the following manner:
☐ Fixed rate ☐ Predetermined investments specified in appendix ☐ Predetermined investments specified by the Plan Administrator ☐ Mid-term applicable federal rate
16. If **D.15** is "Fixed rate", specify the rate:
17. If **D.15** is "Predetermined investments", specify the extent to which a Participant may choose among the predetermined investments:
☐ A Participant may not select investments ☐ As of each Valuation Date ☐ As of the first day of each Plan Year ☐ Pursuant to Plan Administrator procedures
- 18a. If **D.15** is "Predetermined investments", and **D.17** permits Participant direction, the Plan provides conditions and/or limitations to the Participant's right to select investments
☐ Yes ☐ No
- 18b. If **D.15** is "Predetermined investments", **D.17** permits Participant direction and **D.18a** is "Yes", enter the conditions and/or limitations:

Grantor Trust ("Rabbi Trust")

19. Specify the extent to which the Company shall establish a grantor trust to pre-fund its obligations for benefits hereunder (Section 7.04):
☐ No ☐ Yes - in the Company's sole discretion ☐ Yes - the Company shall establish a grantor trust

Valuation Date

- 20a. Enter Valuation Date:
☐ Last day of Plan Year ☐ Last day of Plan quarter ☐ Last day of each month ☐ Each business day ☐ Other
- 20b. If **D.20a** is "Other", enter Valuation Date:

E. VESTING

Vesting Service Rules

1. Indicate the method of determining vesting service:

Vesting Exceptions

2. Provide for full vesting for a Participant upon attainment of Retirement Age while an Employee (Section 5.40):
☐ Yes ☐ No
3. Provide for full vesting for a Participant who dies while an Employee (Section 5.04):
☐ Yes ☐ No
4. Provide for full vesting for a Participant who Separates from Service with the Employer due to Disability while an Employee (Section 5.04):
☐ Yes ☐ No
5. Provide for full vesting upon a Change in Control event (Section 5.04):
☐ Yes ☐ No
- 6a. Provide for full vesting for a Participant upon the circumstances described in **E.6b** (Section 5.04):
☐ Yes ☐ No
- 6b. If **E.6a** is "Yes", describe the other circumstances:

Special Forfeiture Provisions

- 10a. Provide for special forfeiture provisions (Section 5.04(c)):
☐ Yes ☐ No
- 10b. If **E.10a** is "Yes", describe any event that shall result in a complete forfeiture of that portion of the Participant's Account specified in **E.10c**:
- 10c. If **E.10a** is "Yes", a Participant meeting the conditions of **E.10b** shall forfeit the following portion of his or her Account even if such Account is otherwise fully vested:

Matching

- 20a. Matching contribution vesting schedule:
☐ 100% ☐ 3-7 Year Graded ☐ 2-6 Year Graded ☐ 1-5 Year Graded ☐ 1-4 Year Graded ☐ 5 Year Cliff ☐ 3 Year Cliff ☐ 2 Year Cliff ☐ Other ☐ Pursuant to another plan
- 20b. If **E.20a** is "Other", enter other vesting schedule:
- 20c. If **E.20a** is "Pursuant to another plan", enter name of other plan:

Nonelective Contribution

- 30a. Nonelective contribution vesting schedule:
☐ 100% ☐ 3-7 Year Graded ☐ 2-6 Year Graded ☐ 1-5 Year Graded ☐ 1-4 Year Graded ☐ 5 Year Cliff ☐ 3 Year Cliff ☐ 2 Year Cliff ☐ Other ☐ Pursuant to another plan
- 30b. If **E.30a** is "Other", enter other vesting schedule
- 30c. If **E.30a** is "Pursuant to another plan", enter name of other plan:

F. DISTRIBUTIONS

Time of Payment for Reasons other than Death

- 1a.i. A Participant may elect to have a payment event occur upon Separation from Service (Section 6.01):
☐ Yes ☐ No
- 1a.ii. A Participant may elect to have a payment event occur upon a Specified Date (Section 6.01):
☐ Yes ☐ No
- 1b. If **F.1a.i** and **F.1a.ii** are selected, select the timing of the payment events:
☐ later of the events ☐ earlier of the events ☐ at the option of the Participant

- 2a.** If **F.1a.ii** is selected (payment event occurs upon a specified date), select the date for the payment event:
☐ retirement age ☐ according to a specified date ☐ according to the date specified by the Participant
- 2b.** If **F.2a** is "according to a specified date", specify the date:
- 3a.** An acceleration of distributions may occur upon the date the Participant becomes Disabled:
☐ Yes ☐ No
- 3b.** An acceleration of distributions may occur upon the occurrence of an Unforeseeable Emergency (but only with respect to the amounts specified in 6.01(c)(3)):
☐ Yes ☐ No
- 3c.** An acceleration of distributions may occur upon a Change in Control event:
☐ Yes ☐ No
- 4a.** Payments for an event in **F.1 - F.3** and upon death shall commence (Section 6.01(f)):
☐ On the date of the event ☐ A specified number of days after the event
- 4b.** If **F.4a** is "A specified number of days after the event", specify the number of days after the event that payment will commence:
- 5a.** Allow delay in commencement of payment for payments subject to 162(m) (Section 6.05(b)):
☐ Yes ☐ No
- 5b.** Allow delay in commencement of payment for payments that violate federal securities laws or other law (Section 6.05(c)):
☐ Yes ☐ No
- 5c.** Allow delay in commencement of payment pursuant to a Change in Control event (under the circumstances described in Treas. Reg. Section 1.409A-3(i)(5)(iv) (Section 6.05(d))
☐ Yes ☐ No
- 5d.** Allow delay in commencement of payment for other events and conditions (Section 6.05(e)):
☐ Yes ☐ No

Form of Payment for Reasons other than Death

- 7a.i.** A single lump sum payment is available:
☐ Yes ☐ No
- 7a.ii.** Annual installment payments for a number of years (payable on an annual basis) which extends for no longer than the number of year specified in **F.7b** are available:
☐ Yes ☐ No
- 7a.iii.** The annuity forms of payment specified in **F.7d** is available:
☐ Yes ☐ No
- 7a.iv.** Other optional form of benefit is available:
☐ Yes ☐ No
- 7b.** If **F.7a.ii** is selected (annual installments), enter the maximum number of years over which payments may be made:
- 7c.** If **F.7a.ii** is selected (annual installments), indicate how the installments should be treated:
☐ Single payment ☐ Series of separate payments
- 7d.** If **F.7a.iii** is selected (annuities), describe the forms of annuities allowed:
- 7e.** If **F.7a.iv** is selected (Other), describe other optional form of benefit:
- 7f.** If Separation of Service is before Retirement Age, payments will be made in a lump sum only:
☐ Yes ☐ No
- 7g.** Payment events described in **F.3** shall be made in a single lump sum only:
☐ Yes ☐ No
- 7h.** Indicate any limitations on distribution options that relate to payment events described in **F.1-4** (leave blank or enter "none" if none):

Form of Payment on Participant Death

- 8.** Distributions on account of the death of the Participant shall be made in accordance with one of the following payment forms:
☐ Pay entire remaining Account in a lump sum ☐ Pursuant to the election of the Participant

Cash Out

- 9a.** The Plan may cash out a Participant's Account in a single lump sum payment:
[] Yes - up to the 402(g)(1)(B) limit [] Yes - in an amount less than the 402(g) limit [] No
- 9b.** If **F.9a** is "Yes - in an amount less than the 402(g) limit", enter the cash out amount (must not exceed the applicable dollar amount under Code section 402(g)(1)(B)):

Medium of Payment

- 10.** Medium of distribution from the Plan:
[] Cash only [] Cash or in-kind [] In-kind only

Amendment

- 11a.** Has the plan been amended in a manner that could result in a delay or acceleration of payment?
[] Yes [] No
- 11b.** If **F.11a** is "Yes", enter the rule that will prevent the amendment from violating the plan:

G. PLAN OPERATIONS

Plan Administration

- 1a.** Designation of Plan Administrator (Section 7.01):
[] Plan Sponsor [] Committee appointed by Plan Sponsor [] Other
- 1b.** If **G.1a** is "Other", Name of Plan Administrator:
- 2a.** Type of indemnification for the Plan Administrator:
[] Standard [] Custom
- 2b.** If **G.2a** is "Custom", enter the custom indemnification:

H. CUSTOM LANGUAGE APPENDICES

Custom Language

- 1.** Enter custom language that is to be added as an Addendum to the Adoption Agreement.

Custom Effective Date

- 2.** Enter custom effective date(s) that are to be added as an Addendum to the Adoption Agreement:.