

HEART ACT ADOPTION AGREEMENT AND AMENDMENT

For use with TIAA-CREF's Specimen Governmental
Employer 403(b) Plan Basic Plan Document



**FINANCIAL SERVICES
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Heroes Earnings and Assistance Relief Tax Act of 2008 (HEART) Adoption Agreement Amendment

This amendment of the Plan (hereinafter referred to as "the Amendment") is comprised of this Heroes Earnings and Assistance Relief Tax Act of 2008 (HEART) Adoption Agreement Amendment (the "Adoption Agreement Amendment") and the corresponding Basic Plan Document Amendment. The Amendment is adopted to reflect the provisions of the Heroes Earnings and Assistance Relief Tax Act of 2008 (HEART). The Amendment is intended to provide good faith compliance with HEART and related guidance until the Plan is formally restated to incorporate such guidance. The Amendment is effective as specified in this Adoption Agreement Amendment except as otherwise provided in the Basic Plan Document Amendment. The Amendment supersedes the existing provisions of the Plan to the extent that those provisions are inconsistent with the provisions of the Amendment.

EMPLOYER INFORMATION

Name of Plan SEWARD COUNTY COMMUNITY COLLEGE 403(B) DC PLAN

Plan Sequence Number _____ Account Number 387177

CONTRIBUTIONS

Complete Part A

Part A. Benefit Accrual in the Case of Death or Disability Resulting from Qualified Military Service

Will the benefit accrual provisions under Code Section 414(u)(9) apply to individuals who are unable to be reemployed on account of death or Disability while performing qualified military service as defined in Code Section 414(u) (select one)?

Option 1: ☐ Yes, effective _____ (Specify a date that is on or after January 1, 2007, or, if later, the Effective Date of the Plan.)

Option 2: ☒ No.

NOTE: If no option is selected, Option 2 will apply.

VESTING AND FORFEITURES

Complete Part A

Part A. Vesting in the Case of Disability Resulting from Qualified Military Service

Will Years of Vesting Service be credited to individuals who are unable to be reemployed on account of Disability while performing qualified military service as defined in Code Section 414(u) (select one)?

Option 1: ☐ Yes, effective _____ (Specify a date that is on or after January 1, 2007, or, if later, the Effective Date of the Plan.)

Option 2: ☐ No.

Option 3: ☒ Not applicable. Individuals become 100% Vested upon Disability under the terms of the Plan.

NOTE: If no option is selected, Option 2 will apply. Regardless of which option is selected, individuals who are unable to be reemployed on account of death while performing qualified military service must be credited with Years of Vesting Service.

DISTRIBUTIONS

Complete Part A

Part A. Deemed Severance from Employment

May a Participant request a distribution of their Elective Deferrals and earnings on account of Deemed Severance from Employment while performing military service as defined in Code Section 3401(h)(2)(A) (select one)?

Option 1: ☒ Yes, effective 1/1/2009 (Specify a date that is on or after January 1, 2009, or, if later, the Effective Date of the Plan.)

Option 2: ☐ No.

NOTE: If no option is selected, Option 1 will apply.

DEFINITIONS

Complete Part A

Part A. Differential Wage Payments

Unless a different definition of Compensation is required by the Code, will Differential Wage Payments be included in Compensation for contribution, allocation and other general Plan purposes (select one)?

Option 1: ☒ Yes, effective 1/1/2009 (Specify a date that is on or after January 1, 2009, or, if later, the Effective Date of the Plan.)

Option 2: ☐ No.

NOTE: If no option is selected, Option 1 will apply and the effective date will be the later of January 1, 2009, or the Effective Date of the Plan.

EMPLOYER SIGNATURE

Signature of Employer

I acknowledge that I have relied upon my own advisers regarding the completion of the Amendment and the legal and tax implications of amending this Plan;

2. I understand that my failure to properly complete the Amendment may result in disqualification of the Plan; and
3. I have received a copy of the Amendment.

Signature of Adopting Employer Deborah Weilert Date Signed 10/20/2010
Type Name Deborah Weilert Title Director of Human Resources