

**ADOPTION AGREEMENT FOR  
NATIONWIDE RETIREMENT SOLUTIONS  
GOVERNMENTAL DEFERRED COMPENSATION MATCHING  
PLAN AND TRUST**

The undersigned Employer adopts the Nationwide Retirement Solutions Governmental Deferred Compensation Matching Plan and Trust for those Employees who shall qualify as Participants hereunder, to be known as the

1. Leon County, FL BOCC 401(a) Match Plan  
(Enter Plan Name)

It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

**CAUTION:** Failure to properly fill out this Adoption Agreement may result in disqualification of the Plan.

**EMPLOYER INFORMATION**

(An amendment to the Adoption Agreement is not needed solely to reflect a change in the information in this Employer Information Section.)

2. NAME OF EMPLOYER Leon County, FL BOCC

3. ADDRESS 301 South Monroe Street  
Tallahassee Florida 32301  
City State Zip

TELEPHONE (850) 606-5302

4. EMPLOYER'S TAXPAYER IDENTIFICATION NUMBER 5960007088

5. NAME(S) OF TRUSTEE(S)  
a. Leon County  
b. \_\_\_\_\_  
c. \_\_\_\_\_

6. TRUSTEES' ADDRESS  
a.  Use Employer Address

b.  \_\_\_\_\_  
Street  
\_\_\_\_\_  
City State Zip

7. LOCATION OF EMPLOYER'S PRINCIPAL OFFICE

- a.  State of Florida
- b.  Commonwealth of \_\_\_\_\_

This Plan and Trust shall be governed under the laws of the state or commonwealth where the Employer's principal place of business is located unless another state or commonwealth is specified: \_\_\_\_\_

8. EMPLOYER FISCAL YEAR means the 12 consecutive month period:

Commencing on a. October 1<sup>st</sup> (e.g., January 1<sup>st</sup>) and  
month day

ending on b. September 30<sup>th</sup> (e.g., December 31<sup>st</sup>)  
month day

9. TYPE OF GOVERNMENTAL ENTITY

**CAUTION:** The Plan may only be adopted by State and local governments and agencies and may not be adopted by 501(c) tax-exempt organizations, federal governmental agencies, Native American tribes or private sector employers.

- a.  State government or state agency
- b.  County or county agency
- c.  Municipality or municipal agency
- d.  Other, please specify: \_\_\_\_\_ (e.g., an eligible water district)

**PLAN INFORMATION**

10. EFFECTIVE DATE

This Adoption Agreement of the Nationwide Retirement Solutions Governmental Deferred Compensation Matching Plan and Trust shall:

- a.  establish a new Plan effective as of October 1, 2006 (hereinafter called the "Effective Date").
- b.  constitute an amendment and restatement in its entirety of a previously established qualified Plan of the Employer which was effective \_\_\_\_\_ (hereinafter called the "Effective Date"). Except as specifically provided in the Plan, the effective date of this amendment and restatement is \_\_\_\_\_.

11. PLAN YEAR means the 12 consecutive month period:

Commencing on a. October 1<sup>st</sup> (e. g. January 1<sup>st</sup>)

and ending on b. September 30<sup>th</sup> (e.g. December 31<sup>st</sup>)

IS THERE A SHORT PLAN YEAR?

- c.  No
- d.  Yes, beginning \_\_\_\_\_  
and ending \_\_\_\_\_.

12. PLAN NUMBER assigned by the Employer (select one)

- a.  001
- b.  002
- c.  003
- d.  Other \_\_\_\_\_ (in sequence with numbers used for qualified retirement plans maintained by the employer)

13. NAME OF PLAN ADMINISTRATOR (Document provides for the Employer to appoint an Administrator. If none is named, the Employer will become the Administrator.)

a.  Employer (Use Employer Address and Telephone)

b.  Use Name, address and telephone number below:

Name \_\_\_\_\_

Address \_\_\_\_\_

City State Zip

Telephone \_\_\_\_\_

Administrator's Tax Identification Number \_\_\_\_\_

14. PLAN'S AGENT FOR SERVICE OF LEGAL PROCESS

a.  Employer (Use Employer Address)

b.

Name \_\_\_\_\_

Address \_\_\_\_\_

City State Zip

Telephone \_\_\_\_\_

## ELIGIBILITY

15. ELIGIBLE EMPLOYEES (Plan Section 3.1) shall mean Employees who have satisfied:

a.  This Plan's eligibility requirements.

Leon County Board of County Commissioner employees and Supervisor of Election employees. All regular full-time and part-time employees (working 20 or more hours per week) and earning less than \$50,000 in base annual earnings.

b.  All Employees who have satisfied this Plan's eligibility requirements except those checked below:

1.  Employees paid by commission only
2.  Employees paid an hourly wage
3.  Employees paid by salary

4.  Union Employees defined as Employees whose employment is governed by a collective bargaining agreement between the Employer and “employee representatives” under which retirement benefits were the subject of good faith bargaining.
5.  Employees who are non-resident aliens within the meaning of Code Section 7701(b)(1)(B) who received no earned income (within the meaning of Code Section 911(d)(2)) from the Employer which constitutes income from sources within the U.S. (within the meaning of Code Section 861(a)(3)) shall not be eligible to participate in this plan.
6.  Other \_\_\_\_\_ (e.g. elected officials)

16. An Employee is not an Eligible Employee unless the Employee elects to make an elective deferral into the Employer’s 457(b) plan of at least \$10.00 (e.g., \$25.00) per pay period (e.g., month) to receive an Employer Contribution to this Plan.

17. CONDITIONS OF ELIGIBILITY (Check either a or b and/or c or d.)

- a.  NO AGE OR SERVICE REQUIRED
- b.  SERVICE REQUIREMENT 6 months (e.g., 12 months)
- c.  AGE REQUIREMENT \_\_\_\_\_ (e.g., 21 years)

**NOTE:** For purposes of this section, the term Employee shall include all Employees of this Employer and any leased employees deemed to be Employees under Code Section 414(n) or 414(o).

## CONTRIBUTIONS AND ALLOCATIONS

18. FORMULA FOR DETERMINING EMPLOYER’S CONTRIBUTION

- a.  An amount equal to \$ \_\_\_\_\_ (e.g., \$12.50 ) per pay period for each Employee eligible to receive an Employer Contribution.
- b.  An amount equal to \_\_\_\_ (e.g., 5%) of the amount that each Employee defers under the Employer’s 457(b) plan per pay period.
- c.  Other (e.g., discretionary match)

**OR** such other amount as the Employer may authorize by resolution.

**PLEASE CAREFULLY READ**

This Adoption Agreement may be used only in conjunction with the Nationwide Retirement Solutions Governmental Deferred Compensation Matching Plan and Trust Document #02. This Adoption Agreement and the basic Plan document shall together be known as the Nationwide Retirement Solutions Governmental Deferred Compensation Matching Plan and Trust #02-02.

The adoption of this Plan, the qualification of the Plan and Trust under Code Sections 401(a) and 501(a), respectively, and the related tax consequences are the responsibility of the Employer and its independent tax and legal advisors.

In order to have reliance in such circumstances or with respect to such qualification requirements, application for a determination letter must be made to the appropriate office of the Internal Revenue Service.

This Adoption Agreement and the accompanying Plan document may not be used unless an authorized representative of Nationwide Retirement Solutions has acknowledged the use of the Plan. Such acknowledgment is for ministerial purposes only. It acknowledges that the Employer is using the Plan but does not represent that this Plan, including the choices selected on the Adoption Agreement, has been reviewed by a representative of Nationwide Retirement Solutions or constitutes a qualified defined contribution plan.

Nationwide Retirement Solutions, Inc.

By: \_\_\_\_\_

With regard to any questions regarding the provisions of this Plan, adoption of the Plan, or the effect of an opinion letter from the IRS, call or write (this information must be completed by the sponsor of this Plan or its designated representative.

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: ( ) \_\_\_\_\_

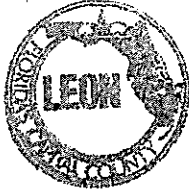
IN WITNESS WHEREOF, the Employer and Trustee hereby cause this Plan to be executed on this \_\_\_ day of \_\_\_\_\_, 20\_\_.

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**LEON COUNTY, FLORIDA**

BY: Jane G. Saub  
**Ed DePuy, Chairman**  
Board of County Commissioners

ATTEST:  
Bob Inzer, Clerk of the Court  
Leon County, Florida



BY: [Signature]

**Nationwide Retirement Solutions, Inc.**

BY: [Signature]

Title: President

Approved as to Form:  
Leon County Attorney's Office

BY: [Signature]  
Herbert W.A. Tinele, Esq.  
County Attorney