

## ATTACHMENT I – ADDITIONAL PROVISIONS

1. *The Adoption Agreement for the Littleton Public Schools Tax-Deferred Annuity (TDA) Plan (the “Plan”), to which this Attachment I is attached (the “Adoption Agreement”), and the Basic Plan Document for the Littleton Public Schools Tax-Deferred Annuity (TDA) Plan (the “Basic Plan Document”) are modified as follows:*

a. *Effective June 8, 2018, Part A.2. of Section Six: Definitions of the Adoption Agreement shall be modified to exclude from Compensation back pay, and any payment made pursuant to a settlement agreement, court order, administrative agency award or arbitration award.*

b. *Part A.3. of Section Six: Definitions of the Adoption Agreement shall be modified to also include in Compensation any contributions which are picked up by the Employer under Code Section 414(h)(2).*

c. *The following applies to Section 5.01(C)(3) of the Basic Plan Document and Part B, Option 1 in Section Seven: Miscellaneous of the Adoption Agreement:*

Notwithstanding any provision of the Plan to the contrary, to the extent permitted by the Annuity Contract or Custodial Account, any Participant who participates in the Public Employees’ Retirement Association of Colorado administered under Title 24, Article 51 of the Colorado Revised Statutes (“PERA”) defined benefit plan may request a direct trustee-to-trustee transfer from this Plan (other than amounts held in a subaccount for Participant’s Roth Elective Deferrals) to the PERA defined benefit plan if the transferred assets are used for the following purposes:

1. The purchase of permissive service credit (as defined in Code Section 415(n)(3)(A)) under the PERA defined benefit plan; or
2. Repayment of contributions and earnings related to a previous forfeiture of service credit under the PERA defined benefit plan.

A transfer under this provision may be made before the Participant has a Severance from Employment.

d. *The first full sentence of Section 5.03.B., “DISTRIBUTION UPON DEATH OF PARTICIPANT – Payment to Beneficiary,” of the Basic Plan Document shall be modified to read as follows:*

“Subject to the Individual Agreements, if a Participant dies before the Participant’s entire Individual Account has been paid to them and has not Designated a Beneficiary or if no Beneficiary is living to receive complete payment of the Participant’s Individual Account, the Plan Administrator shall pay such deceased Participant’s Individual Account as follows:

1. for a married Participant,
  - a. to the Participant's surviving Spouse, then
  - b. to the Participant's issue by representation, as defined in the Colorado Probate Code or, if no such issue survives the Participant, then
  - c. to the Participant's father and mother, in equal shares, or all to the survivor or, if neither survives the Participant, then
  - d. to the personal representative of the Participant's estate;
2. for a Participant with a partner in a civil union under the Colorado Civil Union Act, Colorado Revised Statutes Section 14-15-101, et seq., as may be amended from time to time:
  - a. to the Participant's partner in a civil union, then
  - b. to the Participant's issue by representation, as defined in the Colorado Probate Code or, if no such issue survives the Participant, then
  - c. to the Participant's father and mother, in equal shares, or all to the survivor or, if neither survives the Participant, then
  - d. to the personal representative of the Participant's estate;
3. for all other Participants,
  - a. to the Participant's issue by representation, as defined in the Colorado Probate Code or, if no such issue survives the Participant, then
  - b. to the Participant's father and mother, in equal shares, or all to the survivor or, if neither survives the Participant, then
  - c. to the personal representative of the Participant's estate."

*e. A Revenue Credit Account(s) is established under the Plan and shall mean a suspense account (or accounts) which is funded by revenue generated from the Plan (including penalty payments) and deposited to such account(s). The assets in the Revenue Credit Account(s) shall be used as directed by the Employer to pay direct, reasonable and necessary expenses of the Plan no later than December 31<sup>st</sup> of the year when the revenue sharing is credited to the Revenue Credit Account. The assets of the Revenue Credit Account shall be invested as determined by the Employer.*

f. *Notwithstanding any provision of the Adoption Agreement and the Basic Plan Document to the contrary, the Plan Administrator may, in conformity with applicable law, approve payments to an "alternate payee" pursuant to a domestic relations order as defined in, and in accordance with, Colorado Revised Statutes Section 14-10-113(6), provided that for an alternate payee who does not also meet the definition of an alternate payee under Code Section 414(p)(8) under a qualified domestic relations order pursuant to Code Section 414(p)(11), the payments shall not commence to such person until the payments commence to the Participant or Beneficiary.*

g. *Effective August 1, 2017, except as otherwise provided in this Attachment I, the Loan Information Sheet is incorporated into the Plan by reference. Loans are only available from TIAA, under contract number 500864, and must comply with the TIAA loan documentation provisions. Effective for loans originated on or after August 1, 2017, the number of outstanding loans permitted at any time is two loans. If a Participant has two or more loans prior to August 1, 2017, the Participant will not be able to obtain a new loan until the Participant has only one loan and otherwise is entitled to a loan under Section 5.11 of the Basic Plan Document and the Loan Information Sheet. For loan purposes, Participant includes active Employees only and does not include a Former Employee, Beneficiary, or an alternate payee.*

2. *Should any conflict arise between the provisions contained in this Attachment I and the provisions of the Adoption Agreement or the Basic Plan Document for the Plan, the provisions of this Attachment I shall control except as necessary for the Plan to satisfy, or continue to satisfy, the requirements of an arrangement described in Section 403(b) of the Internal Revenue Code of 1986, as amended.*

Arapahoe County School District No. 6 dba Littleton Public Schools has caused this ATTACHMENT I to be adopted by its duly authorized officer this 6<sup>th</sup> day of June, 2018, with Section 1.a. of this ATTACHMENT I (regarding Part A.2. of Section Six: Definitions of the Adoption Agreement) to be effective June 8, 2018 and the remainder of the items in Section 1 of this ATTACHMENT I to be realphabetized but to be effective as of their original dates.

ARAPAHOE COUNTY SCHOOL DISTRICT  
NO. 6 DBA LITTLETON PUBLIC SCHOOLS

By:



Name: Michael D. Jones

Title: Assistant Superintendent of Human  
Resources