

**ROTH 457(b) ADDENDUM TO
THE GEORGIA MUNICIPAL ASSOCIATION
457(b) DEFERRED COMPENSATION PLAN ADOPTION
AGREEMENT**

This is an Addendum to the Adoption Agreement completed by the City of Stonecrest, Georgia. It modifies the Adoption Agreement by providing for Roth Contributions to the Plan.

Effective December 1, 2021, Eligible Employees under the Employer's GMA 457(b) Deferred Compensation Plan shall be permitted to make Roth Contributions under the Plan and to receive Rollovers of Roth Contributions under the Plan, in accordance with the terms and conditions of the 457(b) Deferred Compensation Plan Master Plan Document.

To make Roth Contributions under the Plan, an Eligible Employee must designate on the Participation Agreement that his or her Annual Deferrals under the Plan are to be treated as after-tax Roth Contributions. If an Eligible Employee fails to designate whether Annual Deferrals are pre-tax Employee Contributions or after-tax Roth Contributions, the Eligible Employee will be deemed to have designated his or her Annual Deferrals as pre-tax Employee Contributions and not as Roth Contributions.

The Employer is responsible for distributing any and all applicable notices to employees regarding establishment of a Roth Contribution Account and an Eligible Employee's rights and responsibilities thereunder. The Employer is responsible for implementing Roth Contributions following an Eligible Employee's election to make Roth Contributions under the Plan, including but not limited to withholding applicable after-tax Roth Contributions, remitting said Roth Contributions to the Service Manager and providing the Service Manager with information necessary to establish accounts for Eligible Employees making Roth Contributions or receiving Rollovers of Roth Contributions pursuant to this Addendum.

EXECUTION BY EMPLOYER

The foregoing Addendum is hereby adopted and approved on the _____ day of _____, _____, by the _____.

Signed: _____

Printed Name: _____

Title: _____

Date of Signature: _____

TRUSTEES' APPROVAL

The Addendum is approved by the Board of Trustees of the GMA Defined Contribution and Deferred Compensation Plan.

Dated: _____

By: _____

Title: _____
on behalf of the Board of Trustees