

### **403b NON-QUALIFIED PLAN**

403b Non-Qualified Plan contributions by Colorado Springs School District 11 (the District) employees shall be permitted in accordance with the District's 403b Plan document. The provision for salary reduction as prescribed by Section 403 (b) of the Internal Revenue Code of 1954, as amended, as well as the Tax Equity Responsibility Act of 1983 shall govern all salary reductions.

Adopted June 23, 1982  
Revised August 24, 1983  
Revised January 1985  
Reviewed November 14, 2012  
Revised September 28, 2016

LEGAL REFS.: Section 403(b) of the Internal Revenue Code of 1954, as amended  
The Tax Equity Responsibility act of 1983

CROSS REF.: Colorado Springs School District 11 403b Plan Document