

CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of Fort Bend County (the Employer) hereby certifies that the following resolution was duly adopted by Employer on October 4, 2022, and that such resolution has not been modified or rescinded as of the date hereof:

RESOLVED, the Amendment to Implement In-Service Distribution to the Fort Bend County 457(b) Deferred Compensation Plan (the Amendment) is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Plan Administrator the Amendment and to take any and all actions as it may deem necessary to effectuate this resolution.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: October 4, 2022

Signed: _____

KP George/Fort Bend County Judge

[print name/title]

AMENDMENT TO IMPLEMENT IN-SERVICE DISTRIBUTION**ARTICLE 1; PREAMBLE**

- 1.1 **Adoption.** The Employer hereby adopts this Amendment to the Plan identified below.
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment. Except as otherwise provided in this Amendment, terms defined in the Plan will have the same meaning in this Amendment.
- 1.3 **References.** Except as otherwise provided in this Amendment, any "Section" reference in this Amendment refers only to this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to the Plan article, section, or other numbering designations.
- 1.4 **Intention; construction.** The purpose of this amendment is to amend the Plan in accordance with pension related provisions of the Further Consolidated Appropriations Act of 2019 ("FCAA") in general, and Section 104 of the Bipartisan American Miners Act, in specific. The provisions of this Amendment shall be interpreted and applied to be consistent with FCAA and Part F of Notice 2020-68.
- 1.5 **Effect of restatement of Plan.** If the Employer restates the Plan then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates these provisions).

ARTICLE 2; IDENTIFICATION**2.1 Identifying information.**

A. Name of Plan: Fort Bend County 457(b) Deferred Compensation

B. Type of Plan (check one)

- (1) ☐ Money Purchase Pension Plan
 (2) ☐ Defined Benefit Plan (including a cash balance plan)
 (3) ☒ Governmental 457(b) Plan
 (4) ☐ 401(k) or Profit Sharing Plan (see Section 3.2)

ARTICLE 3; IN-SERVICE PENSION DISTRIBUTIONS

- 3.1 **Distribution at 59½.** A Participant can take an in-service distribution at age 59½ unless a later age is entered here: _____. Such a distribution will be limited to the vested portion of Participant's accrued benefit or account and will be subject to all Plan provisions related to in-service distributions. If the Plan is a Governmental 457(b) Plan, the Plan can operationally permit distributions as early as January 1 of the calendar year the Participant attains 59½ (or the later age specified above).
- 3.2 **Limited application to profit sharing plans.** If the Plan is a 401(k) Plan or a Profit Sharing Plan, this Article 3 will apply only to an account in the Plan which holds assets transferred from a Money Purchase Pension Plan or a Defined Benefit Plan.
- 3.3 **Effective Date.** This Amendment is effective on the first day of the first Plan Year beginning after December 31, 2019, unless a later effective date is entered here: October 4, 2022 [Enter effective date not earlier than the first day of the first Plan Year beginning after December 31, 2019.]

This Amendment has been executed October 4, 2022.

Name of Employer: Fort Bend County

By: _____

KP George
Fort Bend County Judge

SUMMARY PLAN DESCRIPTION MATERIAL MODIFICATIONS

This is a Summary of Material Modifications regarding the Fort Bend County 457(b) Deferred Compensation ("Plan"). This is merely a summary of an important change to the Plan and information contained in the Summary Plan Description ("SPD") previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

Beginning October 4, 2022, a Participant can take an in-service distribution from the Plan¹ at age 59 ½.² The amount of the distribution will be limited to the Participant's vested accrued benefit or account balance. It will be subject to all restrictions, procedures, and plan provisions which otherwise apply to in-service distributions.

¹ If the Plan is a profit sharing or 401(k) plan, replace the words "distribution from the Plan" with "distribution from an account transferred from a pension plan to this Plan."

² If you have entered a later age than 59½, modify this sentence accordingly.