

Exhibit A

Governmental 457 Plan and Trust Optional Provisions Election Form

Employers should execute this form to make elections, or change prior elections, related to optional provisions contained in the ICMA Retirement Corporation *457 Governmental Deferred Compensation Plan and Trust* document. This form may also be used by plan sponsors utilizing an individually designed plan document.

Plan Number: 30 0646 Employer Plan Name: City of Gainesville, FL

I. PLAN DOCUMENT (If you are establishing a new plan, please skip this section.)

Our Plan currently uses:

- ICMA-RC's model plan document
 An individually designed plan document

II. PLAN YEAR

The Plan Year will be (select one):

- January 1 – December 31 (*Default*); or
 The 12 month period beginning _____
Month *Day*

III. ELIGIBILITY REQUIREMENTS

The following group or groups of Employees are eligible to participate in the Plan:

- All Employees (*Default*)
 All Full Time Employees
 Salaried Employees
 Non-union Employees
 Management
 Public Safety Employees
 General Employees
 Other Employees (specify the group(s) of eligible employees):

The group specified must correspond to a group of the same designation that is defined in the statutes, ordinances, rules, regulations, personnel manuals or other material in effect in the state or locality of the Employer.

IV. LOANS

Loans are allowed under the Plan.

Yes No (*Default*)

If you select "Yes" above, you must also complete and return the *Loan Guidelines Agreement* in the Loan Implementation Package for 457/401 Plan Sponsors.

V. DISTRIBUTIONS

a. Distributions while employed with the Employer (in-service distributions) at 70½ will be allowed.

Yes (*Default*) No

b. In-service distributions of rollovers are allowed at any time.

Yes No (*Default*)

c. Tax-free distributions for the payment of qualifying insurance premiums for eligible retired public safety officers are available under the Plan.

Yes No (*Default*)

d. Unforeseeable emergency withdrawals are permitted.

Yes (*Default*) No

In applying the rules for unforeseeable emergency withdrawals, the determination of any unforeseen emergency shall include circumstances applying to a Primary Beneficiary.

Yes (*Default*) No

VI. ROTH PROVISIONS

a. The Plan will offer Designated Roth Accounts as described in Article X.

Yes No (*Default*)

[If No is selected, skip the remainder of this Section VI]

b. The Plan will allow In-Plan Roth Conversions as provided in Section 9.05.

Yes (*Default*) No

c. Designated Roth Accounts will be available as a source for loans under the Plan.

Yes No or N/A (*Default*)

VII. AUTOMATIC ENROLLMENT

The Plan will offer automatic enrollment.

Yes No (*Default*)

If you select "Yes" above, further steps are required to implement this feature, including completing implementation forms. We will contact you.

VIII. DEFERRAL OF SICK PAY, VACATION AND BACK PAY (CHOOSE ANY/ALL THAT APPLY)

Participants may elect to defer

Accumulated Sick Pay

Accumulated Vacation Pay

Back Pay

Note: If no election is made, a Participant will not be able to defer any of these.

The Participant's election to defer accumulated sick pay, accumulated vacation pay, or back pay must be made before the beginning of the month in which these amounts would otherwise be paid or made available to the employee.

IX. EMPLOYER MATCH

Employer will match Elective Deferrals and Default Elective Deferrals ("Deferrals"), beginning with the first payroll period occurring 91 days after a Participant's first Deferral.

Yes No *(Default)*

[If No is selected, skip the remainder of this Section IX. IF YES, COMPLETE ALL THAT APPLY]

Employer Percentage Match of Deferrals

The Employer shall contribute on behalf of each Participant an amount determined as follows (subject to the limitations of Article V of the Plan):

_____ % of the Deferrals made on behalf of the Participant for the Plan Year (not including Deferrals exceeding _____ % of Earnings or \$ _____);

PLUS _____ % of the Deferrals made on behalf of the Participant for the Plan Year in excess of those included in the above paragraph (but not including Deferrals exceeding in the aggregate _____ % of Earnings or \$ _____).

Employer matching contributions on behalf of a Participant for a Plan Year shall not exceed \$ _____ or _____ % of Earnings, whichever is (CHOOSE ONE) more less.

Employer Dollar Match of Deferrals

The Employer shall contribute on behalf of each Participant an amount determined as follows (subject to the limitations of Article V of the Plan):

\$ _____ for each _____ % of Earnings or \$ _____ that the Employer contributes on behalf of the Participant as Deferrals for the Plan

Year (not including Deferrals exceeding _____% of Earnings or \$_____);

PLUS \$_____ for each _____% of Earnings or \$_____ that the Employer contributes on behalf of the Participant as Deferrals for the Plan Year in excess of those included in the above paragraph (but not including Deferrals exceeding in the aggregate _____% of Earnings or \$_____).

Employer matching contributions on behalf of a Participant for a Plan Year shall not exceed \$_____ or _____% of Earnings, whichever is (CHOOSE ONE) more less.

X. MILITARY SERVICE ELECTIONS

- a. Plan contributions shall be made under the plan for differential wage payments (i.e. payments made by the employer to an individual performing military service that represents all or a portion of the wages he/she would have received).

Yes (*Default*) No

If yes is selected, this is effective beginning January 1, 2009 (or if later, the effective date of the Plan), unless another effective date is filled in here: _____

- b. A participant shall be deemed to have a severance from employment for purposes of eligibility for a distribution during any period of military service for more than 30 days.

Yes No (*Default*)

- c. A participant who dies or becomes Disabled (as defined in the Plan) while performing qualified military service shall receive Plan contributions as if the individual had resumed employment on the day preceding death or disability and then terminated employment on the actual date of death or disability.

Yes No (*Default*)

If yes is selected, this is effective for participants who died or became disabled while performing military service on or after January 1, 2007 (or if later, the effective date of the Plan), unless another effective date is filled in here:

_____ (date cannot be prior to January 1, 2007)

XI. SPOUSAL CONSENT (APPLIES ONLY TO COMMUNITY PROPERTY STATES). If your state is not a community property state, skip the remainder of section xi.

Where spousal consent is required, it will apply to:

Only to persons who are married (*Default*)

A person who is married, who is a domestic partner under state law, or who is a person in a civil union or other formally recognized personal partnership

A person who is married or who is a domestic partner under state law

A person who is married or is a person in a civil union or other formally recognized personal partnership

Note: This election applies only for Plans in community property states requiring the consent of a spouse to name someone other than the spouse as a beneficiary, and only for determining who is treated as a "spouse" for this purpose and not for any other Plan purposes.

XII. SUMMARY OF CHANGES. If you are making changes to an existing plan, please summarize the changes along with the effective dates of the changes below and identify the applicable Optional Provisions Election Form section number. If you are establishing a new plan, please skip this section.

- a. Loan Provisions Effective Date: _____
- b. Roth addition Effective Date: _____
- c. _____ Effective Date: _____
- d. _____ Effective Date: _____

XIII. EMPLOYER SIGNATURE

By signing, the employer confirms he or she is authorized to make the elections specified on this form.

Employer hereby appoints ICMA-RC as the non-discretionary Plan Administrator in accordance with the terms and conditions of the ICMA Retirement Corporation 457 Governmental Deferred Compensation Plan and Trust.

Employer hereby attests that it is a unit of state or local government or an agency or instrumentality of one or more units of state or local government.

Employer acknowledges that applicable state law may or may not allow for the addition of an Automatic Enrollment Feature in their 457(b) plan administered by ICMA-RC, and Employer assumes full responsibility for the decision to add such a feature to their plan.

Employer Signature: _____

Date (mm/dd/yyyy) ____/____/_____

Name (Please Print): Lee Feldman

Title: City Manager

Preferred Phone Number: (352) 334-5010

Email Address: feldmanlr@cityofgainesville.org

Plan Number: 300646