

## Request for Information

Organization's Name:

Employer Identification Number:

We are contacting you to confirm information reported on your 2013 Forms W-2 for certain employees using Code G, *Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan*, in box 12.

For non-governmental 457 plans, amounts in excess of the annual limit prescribed in Code section 457(e)(15) may be allowed only if the plan provides for special catch up contributions during the last three years of employment before the year in which the participant reaches normal retirement age. This catch-up is further limited by unused deferrals made in previous years; an employee who has deferred the annual limit for each year of employment cannot use this type of catch-up. The three year period must be continuous and must not include the year of retirement.

Regarding the amounts reported in box 12, under Code G, please confirm the following by checking each correct statement that applies to your 457(b) plan:

- Your 457(b) plan allows for the special catch-up described in IRC 457(b)(3) during the last three years prior to reaching normal retirement age. Please list the normal retirement age for your plan: \_\_\_\_\_.
- The contribution amounts reported on the Forms W-2 included these special catch-up contributions.
- All special catch-up contributions made during the plan year was during one of the employee's last three years of employment prior to reaching normal retirement age.
- All special catch-up contributions were limited to deferrals the participant could have made in prior years but did not.
- Your 457(b) plan does not allow for the age 50 catch-up contributions of IRC 414(v).

Based on these criteria, were the box 12, code G, deferrals reported correctly on Forms W-2? (please explain)

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Please provide the name and contact information of someone knowledgeable of the plan's form and operations who is authorized to speak with us regarding this matter:

Name/Title \_\_\_\_\_/\_\_\_\_\_

Telephone number \_\_\_\_\_

Best time to call \_\_\_\_\_