

457 DEFERRED COMPENSATION PLAN RECAPTURE CALCULATION WORKSHEET

Participant Information:

Last Name _____ First Name _____ Address _____
Social Security Number _____ Phone Number _____

Instructions for completing the calculations below:

Column A: Choose years in which you did not contribute the maximum amount and therefore have unused deferrals to recapture.

Column B: Enter the dollar amount in box 1 on your W-2 form corresponding to the year in column A.

Column C: Take the amount in column B and multiply it by 0.33.

Column D: The maximum amount that you can contribute in the corresponding year.

Column E: The lesser amount in either column C or column D.

Column F: For plan years 1979 thru 2001 federal rules required the co-ordination of contributions to 403(b) and 457 plans. Enter the total combined amounts that you contributed for the corresponding year to both plans. These amounts are found in box 12, 13 or 14 of W-2 form identified with letter G for 457 and letter E for 403(b).

Column G: This amount is calculated by taking column E and subtracting column F.

Line H: This is the total amount from column G.

Line I: This is the total amount of catch-up contributions you have made in prior years since participating in the plan.

Line J: This amount is calculated by taking the total from line H and subtracting line I.

Line K: This amount is the lesser of \$15,500 or the amount in line J.

Calculating Unused Deferrals Available for Catch-up Contribution

(A) Year	(B) W-2 Wages, Tips & Other compensation	(C) Contribution Limit 0.33 x (B)	(D) Max Contribution	(E) Lesser of column C or D	(F) Actual Deferred Comp Contribution	(G) Unused Contribution Subtract (E)-(F)
2001			8,500			
2000			8,500			
1999			8,000			
1998			8,000			
1997			7,500			
1996			7,500			
1995			7,500			
1994			7,500			
1993			7,500			
1992			7,500			
1991			7,500			
1990			7,500			
1989			7,500			
1988			7,500			
1987			7,500			
1986			7,500			
1985			7,500			
1984			7,500			
1983			7,500			
1982			7,500			
1981			7,500			
1980			7,500			
1979			7,500			
(H) Total unused deferrals available for catch-up contribution						\$
(I) Catch-up contributions you made in prior years						\$
(J) Total adjusted unused deferrals available for catch-up contribution, subtract (I) from (H)						\$
(K) Your available current year catch-up contribution, the lesser of \$15,500 or line (J)						\$