

Series 3000 – Personnel

Series 3100 – General Provisions

Policy 3109 – 403(b) Tax Sheltered Annuities

- 3109.1 This policy sets forth the manner in which the salary deferral eligibility provisions of the 403(b) plan have been and shall be administered by the Harrison County Board of Education.
- 3109.2 All employees who on the date of hire can reasonably expect to work greater than twenty hours per week or one thousand hours in a twelve month period or any employee who worked greater than one thousand hours in the preceding twelve month period will be eligible to participate in a 403(b) Tax Sheltered Annuity Plan.
- 3109.3 This policy shall remain in effect unless and until it is changed by the Harrison County Board of Education or unless otherwise required by the IRS under applicable rules and regulation.

Approved by the Harrison County Board of Education

Effective date: December 5, 2008

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