



EMPLOYEE BENEFITS & PAYROLL DIVISION
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457(b) DEFERRED COMPENSATION PRE-TAX AND ROTH SALARY DEFERRAL DEDUCTION FORM

Purpose of the Form

This form is used to elect or change your 457(b) contribution amount. For questions or assistance, please contact Empower Customer Service at 866-816-4400 or schedule an appointment with Standar Hammonds, Fulton County's Retirement Plan Advisor at standar.hammonds@empower.com or (808) 989-1612.

Employee Information

Full Legal Name (required):	Employee ID (required):
Department:	Phone Number:

Age Group (Select One)	Pay Frequency (how often you get paid) (Select One)	Monthly Contributions	Biweekly Contributions	County Match (Only available for 401a participants)
Under 50	Biweekly	1%	1.08%	0.5%
50 and above	Monthly	2%	2.17%	1.0%
60 - 63		3%	3.25%	1.5%
Special Catch Up		4%	4.33%	2.0%

Contribution Elections

Traditional Pre-Tax (Before Tax) 457(b) – Select One	Roth Post-Tax (After-Tax) 457(b) – Select One
Enter percentage amount (if entering over 4.33%, enter whole percentage amount)	Enter percentage amount (if entering over 4.33%, enter whole percentage amount)
Cancellation of Deduction	Cancellation of Deduction

IRS Contribution Limits (2025)

Under Age 50 Pretax and Roth combined contribution limit	\$23,500
Age 50 and Older Pre-Tax and Roth combined catch-up contribution limit	\$31,000
Age 60-63 Pre-Tax and Roth combined catch-up contribution limit	\$34,750
Special Pre-Tax & Roth 3 Year Pre-Retirement Catch-Up (3 years prior to Normal Retirement Age) (Normal Retirement Age (NRA) is age 70%, unless you designate an earlier alternative NRA, which may not be earlier than the earliest date you are eligible to retire with full retirement benefits under the County's defined benefit plan or the DC Plan, and cannot be later than age 70%. If you are a qualified Public Safety Officer, your designated alternative NRA can be between ages 40 and 70%. Contact Empower to confirm eligibility. Eligibility must be confirmed to participate.)	\$47,000

401(a) Defined Contribution Plan Participant Match

If you are a participant in the County's 401(a) Defined Contribution Plan (the "DC Plan"), the County will make an Employer Matching Contribution for each payroll period equal to 50% of the first 4% of your pay for the Plan Year that you contribute to the 457(b) Plan. The County will make a maximum contribution of 2% of your pay to the DC Plan on your behalf.

Authorization and Acknowledgment

I authorize and request Fulton County to defer a portion of my salary into my deferred compensation account(s) each pay period as indicated above. I understand:

- Pre-Tax contributions will be deducted from my gross pay (before tax).
- Roth contributions will be deducted from my net pay (after tax).
- Contribution will not occur in months with a third pay day.

Salary deferral elections/changes will be effective as of the first pay period of the calendar month following the submission date or as soon as administratively possible.

Employee Signature: _____ **Date:** _____

Submission Instructions: Complete and review this form for accuracy. Email the completed form to payrollunit@fultoncountyga.gov.