

State of West Virginia Retirement Plus Deferred Compensation Plan
98947-01

Use black or blue ink when completing this form. For questions regarding this form, visit the Web site at www.wv457.com or contact Service Provider at 1-800-551-4218.

A Participant Information

Account extension, if applicable, identifies funds transferred to a beneficiary due to participant's death, alternate payee due to divorce or a participant with multiple accounts.

 Account Extension

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Social Security Number (Must provide all 9 digits)

Last Name	First Name	M.I.
<small>(The name provided MUST match the name on file with Service Provider.)</small>		

 Location/Payroll Center

B Payroll Election(s)
Paycheck Contribution Election (Payroll Deductions)
Voluntary Contributions

 Select One: Start Restart Change Stop

I elect to contribute to the Plan the following amount(s) of my eligible compensation indicated below (per pay period):

 Before Tax Contributions \$ _____ (\$10.00 - \$24,500.00; Not to exceed \$24,500.00 OR \$35,750.00 if electing Age Catch-Up OR \$49,000.00 if I am electing Special \$457 Catch-Up)

 Roth Contributions \$ _____ (\$10.00 - \$24,500.00; Not to exceed \$24,500.00 OR \$35,750.00 if electing Age Catch-Up OR \$49,000.00 if I am electing Special \$457 Catch-Up)

My contributions must be specified consistently (as a dollar amount).

Only one type of \$457 Catch-Up may be used in a calendar year. If I am eligible for both, I may elect either Age \$457 Catch-Up OR Special \$457 Catch-Up, whichever would result in the larger Catch-Up amount for this calendar year.

Age \$457 Catch-Up - The combination of before-tax and Roth Age 50 \$457 Catch-Up amount cannot exceed \$8,000.00 of my eligible compensation in the 2026 tax year (when added to the basic contribution amount, the aggregate maximum available is \$32,500.00 in 2026). The combination of before-tax and Roth Age 60-63 Catch-Up amount cannot exceed \$11,250.00 of my eligible compensation in the 2026 tax year (when added to the basic contribution amount and the Age 50 Catch-Up amount, the aggregate maximum available is \$35,750.00 in 2026). I must be age 60 through 63 during this calendar year, and I must be currently deferring the maximum amount allowable under the Internal Revenue Code and applicable regulations and/or my Plan. During the calendar year in which you turn age 64, you can start contributing the Age 50 Catch-Up amounts. I must be age 50 or older by the end of this calendar year and I may not use the Special \$457 Catch-Up this year. If your FICA compensation (in Box 3 of your Form W-2) as of December 31, 2025 exceeded \$150,000.00, then all of your Age Catch-up contributions must go into Roth. If you do not wish to make age-based catch-up contributions in Roth, **YOU MUST** change your contribution election to zero when you reach the basic contribution amount of \$24,500.00 in 2026. Otherwise, contributions will be made as Roth and will be irreversible. If you change your contribution election to zero as directed above, you will need to make a new contribution election for the next plan year.

OR

Special \$457 Catch-Up - The combination of before-tax and Roth Special \$457 Catch-Up amount cannot exceed \$24,500.00 of my eligible compensation in the 2026 tax year (when added to the basic contribution amount, the aggregate maximum available is \$49,000.00 in 2026). I may only use Special \$457 Catch-Up in one or more of the three calendar years that **END PRIOR TO** Normal Retirement Age (NRA). I have designated my NRA year below. I must have "underutilized amounts" by not contributing the maximum amount available to me under this Plan in any prior calendar years in which I was eligible to participate. I have calculated the total underutilized amounts I have available for Special \$457 Catch-Up using the attached Underutilized Amounts Worksheet as indicated below. The calculation tools are provided for my convenience and I should consult with my tax advisor about my tax situation.

NRA Year: _____ Underutilized Amount: \$ _____

 I elect to cancel my Catch-Up contribution election.

Last Name _____

First Name _____

M.I. _____

Social Security Number _____

Number _____

C Participant Consent *(Please sign on the 'Participant Signature' line below.)*

My signature acknowledges that I have read, understand and agree to all pages of this form and affirms that all information that I have provided is true and correct. I also understand that:

- Until cancelled, superseded or I cease to be an eligible employee, all election(s) shall apply to all eligible compensation allowed by the Plan paid from the effective date specified unless a different effective date is required under the terms of the Plan and cancels all previous elections.
- I may change the dollar amount of compensation contributed as allowed under the terms of the Plan.
- It is my responsibility to comply with any Internal Revenue Code deferral limits and that I may be responsible for any costs, including taxes and penalties that I may incur as a result of excess contributions.
- My Plan Administrator may take any action that may be necessary to ensure that my participation is in compliance with any applicable requirement of the Plan Document and the Internal Revenue Code.
- I authorize the payroll deduction as indicated on this form.

Any person who presents false or fraudulent information is subject to criminal and civil penalties.

Participant Signature _____ **Date (Required)** _____

A handwritten signature is required on this form. An electronic signature will not be accepted and will result in a significant delay.

D Mailing Instructions

Participant forward this form to Employer

Employer DO NOT send this form to Service Provider. Please retain for your records.

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