

**NEBRASKA ASSOCIATION OF RESOURCES DISTRICTS  
457 DEFERRED COMPENSATION PLAN  
ROTH AMENDMENT**

**WHEREAS**, the Nebraska Association of Resources Districts sponsors a 457 Deferred Compensation Plan allowing Pre-Tax Elective Deferrals by participants.

**WHEREAS**, the NRD Benefits Committee reviewed and recommended the board approve adding a Roth Elective Deferral option to the Plan at their meeting on October 22, 2025.

**WHEREAS**, the recommendation was shared and approved by the NRD managers at the November 5, 2025, meeting.

**THEREFORE, LET IT BE RESOLVED**, that the following Contribution Types Section, 5(b)(3), of the Nebraska Association of Resources Districts 457 Deferred Compensation Plan be amended as follows:

5. CONTRIBUTION TYPES.

- b. ☒ **Pre-Tax Elective Deferrals.** The dollar or percentage amount by which each Participant has elected to reduce his/her Compensation, as provided in the Participant's Salary Reduction Agreement

And may **Roth Elective Deferrals** be made?

3. ☒ **Yes.**

**THEREFORE, LET IT BE RESOLVED**, that Pre-Tax Elective Deferrals and Roth Elective Deferrals combined are subject to one single limit as defined by Code §402(g).

**THEREFORE, LET IT BE RESOLVED**, participants will be allowed to defer Pre-Tax Elective Deferrals or Roth Elective Deferrals or a combination of both, subject to the limit defined by Code §402(g).

**RESOLVED**, that the undersigned is hereby authorized to execute, on behalf of the Employer, all documents necessary to effect the changes authorized herein. Such resolution was approved by the NARD Board of Directors on November 10, 2025, to become effective January 1, 2026.

  
\_\_\_\_\_  
Martin Graff, NARD President

Such resolution was approved by the \_\_\_\_\_ NRD Board of Directors on \_\_\_\_\_.

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NRD Board Chair