

# Deferred Compensation Plan

The County of Cass shall offer one (1) qualified deferred compensation plan that is available to all employees in accordance with all applicable guidelines and provisions of IRS Section 457(b).

At no time shall any other 457(b) deferred compensation plan be offered concurrently. A change in the designation of the Plan Administrator shall only be authorized via resolution of the Board of Commissioners.

**ADOPTED: 04/08/1997**

**AMENDED: 07/06/2023**