

## TAX SHELTERED ANNUITIES

This policy applies to employees who are not covered by a collective bargaining agreement or whose collective bargaining agreement does not address tax sheltered annuities.

A tax sheltered annuity company must have and retain five (5) or more employees requesting deductions for that company's annuity before deductions will be made from an employee's pay check.

Adopted by Board      February 10, 1983  
Adopted by Board      October 11, 1990