

**City of Corona 457(b) Deferred Compensation Plan**

**Exhibit 1 to the Adoption Agreement for Eligible Governmental 457 Plan**

<b>Collective Bargaining Unit</b>	<b>Sec. 17 Amount of Nonelective Contribution</b>	<b>Sec. 14 Deferral from Sick, Vacation and Back Pay Permitted</b>
<b>Corona General Employee Association</b>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$500 per Plan Year contributed quarterly	Yes, up to 100% of Accrued Annual Leave not to exceed the maximum annual deferral limitation in place for the Calendar Year
<i>Tier II and Tier III Employees hired on or after January 1, 1999</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$650 per Plan Year contributed quarterly	Yes, up to 100% of Accrued Annual Leave not to exceed the maximum annual deferral limitation in place for the Calendar Year
<b>Corona Supervisors Association</b>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$1,950 per Plan Year contributed quarterly	Yes, up to 100% of Accrued Annual Leave not to exceed the maximum annual deferral limitation in place for the Calendar Year
<i>Tier II and Tier III Employees hired on or after January 1, 1999</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$2,100 per Plan Year contributed quarterly	Yes, up to 100% of Accrued Annual Leave not to exceed the maximum annual deferral limitation in place for the Calendar Year
<b>Corona Police Supervisors Association (CPSA)</b>		
<i>Tier 1 Police Captains</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$1,900 per Plan Year contributed quarterly	Yes, up to a maximum of 584 hours not to exceed the maximum annual deferral limitation in place for the Calendar Year
<i>Tier II, Tier III and Tier IV Police Captains</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$1,900 per Plan Year contributed quarterly	Yes, up to a maximum of 584 hours not to exceed the maximum annual deferral limitation in place for the Calendar Year
<i>Tier II and Tier III Police Captains</i>	In addition to the contributions outlined above, shall receive an additional \$150 contributed quarterly	Yes, up to a maximum of 584 hours not to exceed the maximum annual deferral limitation in place for the Calendar Year

<i>Employees other than Police Captains</i>	N/A	Yes, up to a maximum of 624 hours not to exceed the maximum annual deferral limitation in place for the Calendar Year
<b>Corona Management/Confidential Employees</b>		
<i>Tier I Employees</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$1,900 per Plan Year contributed quarterly	No
<i>Tier II and Tier III Employees</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$2,050 per Plan Year contributed quarterly	No
<i>Tier IV Employees</i>	None	No
<b>Corona Executive Group Employees</b>		
<i>Tier I Employees</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$1,900 per Plan Year contributed quarterly	No
<i>Tier II and Tier III Employees</i>	Amount equal to each Participant's Salary Reduction contribution up to a maximum of \$2,050 per Plan Year contributed quarterly	No