

**EMPLOYER PAYMENT PLAN**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SFN 52799 (Rev. 01-2014)**NDPERS • PO Box 1657 • Bismarck • North Dakota 58502-1657**
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This form is used by a participating employer in the NDPERS retirement plan to advise NDPERS who is paying the employee contribution and how it is being taxed. This payment plan does not refer to the employer contribution, which is always paid by the employer. Refer to the NDPERS Employer Guide for information and examples of the models available to the employer.

PART A ORGANIZATION INFORMATION

Organization Name

NDPERS Organization ID

PART B PAYMENT ELECTION

Effective Date of Election: _____/1/_____

Plan: Main Retirement Plan Law Enforcement Retirement Plan

Payment Plan: Please answer the following questions to determine your payment plan

1. Is the **entire** employee contribution being deducted from the employee's paycheck? Yes No **If no, go to question #3**

2. Is federal withholding computed on the employee's salary before retirement contributions are deducted?

 Yes **If yes**, then Basic Model applies. The employee contributions are being paid on an after-tax basis. Sign and date bottom of form. No **If no**, then Model 1 applies. Employee contributions are tax deferred. Sign and date bottom of form.3. Is the employer paying the **entire** employee contribution for the employee? Yes **If yes**, then Model 2 applies. Employee contributions are tax deferred. Sign and date bottom of form. No **If no, go to question #4**

4. If questions 1 or 3 were answered no, then Model 3 applies. Please complete the following information:

A. What **portion** of the employee contribution is the employer paying for the employee?

_____% Employee contributions for this portion are tax deferred.

B. What **portion** of the employee retirement contribution is being deducted from the employee's paycheck? _____%**Note: The sum of the percentages in 4A and 4B can not exceed total employee contribution rate**

C. Is federal withholding computed on the employee's salary before the portion of retirement contributions in question 4B are deducted?

 Yes Employee contributions for this portion are after tax. No Employee contributions for this portion are tax deferred.

I understand the terms and conditions of the Model selected above under which the employer will report employee and employer contributions. I understand that this Employer Payment Plan will remain in effect until a written notice of cancellation or a new plan is filed. I also understand that any penalties levied by the Internal Revenue Service or Social Security Administration for improper reporting are the liability of the employer, not NDPERS.

Authorized Signature for Employer_____
Date of Signature