

**CLASSIFICATION: All Personnel**

**ADOPTED: 5/26/76**

**REVISED: 5/10/95**

**REVIEWED: 2/6/19**

**SUBJECT: Tax-Deferred Annuities**

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The county superintendent of schools shall develop rules and procedures in accordance with state and federal laws governing the participation of classified and certificated personnel in qualified tax-deferred annuity programs.

The County Board of Education authorizes the county superintendent of schools to enter into tax-deferred annuity contracts for employees of the county superintendent of schools.

**Derivation: Board Policy No. 4353, Tax Sheltered Annuities, Adopted 5/26/76. Amended, Renamed, and Renumbered 4017, 5/10/95. Reviewed 2/6/19.**

**Legal Reference: Education Code  
1290, 1311, 1340, 44041, 44042**