



Kent County Deferred Compensation Plan

Beneficiary • Alternate Payee Distribution Form

Participant Information

Beneficiary Distribution (check one): Spouse Non-Spouse

Alternate Payee Distribution (Domestic Relations Order) (check one): Ex-Spouse Other

| | |
|--------------------------|-------------------------------------|
| Participant Name: | Participant Social Security Number: |
| Payee's Name: | Payee's Social Security Number: |
| Payee's Relationship: | Payee Date of Birth: |
| Mailing Address: | |
| City, State, & Zip Code: | Phone Number: |

Beneficiary Designation

This form will replace any previous beneficiary selections. Please indicate the names of the beneficiaries, addresses, the split you'd like each one of them to receive, your relationship to the beneficiaries, their Social Security numbers and their dates of birth.

PLEASE NOTE: Percentage split must total 100% for each category of beneficiary.

If additional space for beneficiaries is required, attach additional sheets and mark this box: You must indicate how much you want each one of them to receive. If you don't indicate the percentage, payments will be distributed equally. Must be in whole percentages and equal 100%.

Primary Beneficiary(ies) (must total 100%):

| | | | |
|---------|--------------|-------------------|---------|
| Name | Relationship | Social Security # | Phone # |
| Address | | Date of Birth | % Split |

Contingent Beneficiary(ies) (must total 100%):

| | | | |
|---------|--------------|-------------------|---------|
| Name | Relationship | Social Security # | Phone # |
| Address | | Date of Birth | % Split |

Payout Options (continues on next page)

If this request is a beneficiary claim, submit a certified copy of the death certificate with this form. If the claimant is a minor, legal guardianship papers must also be included. If there are multiple claimants, each must complete a copy of this form and all documents must be submitted at the same time. Descriptions of the payout options are on the back of this form. Not all options are available for non-spousal beneficiaries. For more information, please contact us at 877-677-3678.

Plan Type: 457(b) Plan (All funds will be withdrawn on a pro-rated basis across all accounts within the plan selected.)

Select an option:

| | | |
|-----------------------------------|---|--|
| <input type="checkbox"/> Option 1 | Lump Sum: (If you are a Spousal Beneficiary or Ex-Spousal Alternate Payee, complete the Eligible Rollover Distribution Section) | |
| <input type="checkbox"/> 1A | Partial Lump Sum Payment of \$_____. | |
| <input type="checkbox"/> 1B | Lump Sum for the remainder of the account balance. | |

Payout Options (continued)

| | |
|-----------------------------------|---|
| <input type="checkbox"/> Option 2 | Systematic Withdrawal: All funds will be withdrawn on a prorated basis across all investment options. Frequency: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually |
| <input type="checkbox"/> 2A | Designated Amount of \$_____ <i>If you are a Spousal Beneficiary or an Ex-Spousal Alternate Payee and the payments are expected to last less than 10 years, complete the Eligible Rollover Section below.</i> |
| <input type="checkbox"/> 2B | Designated Period of _____ years. (1-30) <i>If you are a Spousal Beneficiary or an Ex-Spousal Alternate Payee and the payments are less than 10 years, complete the Eligible Rollover Section below.</i> |
| <input type="checkbox"/> 2C | Required Minimum Distribution (<i>Must be at least 70 ½. This option is not eligible for rollover.</i>) See Payout Option section of this form for additional details. |

| | |
|-----------------------------------|---|
| <input type="checkbox"/> Option 3 | Nationwide Purchased Annuities: (Your election of a purchased annuity is irrevocable.) Frequency: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually |
| <input type="checkbox"/> 3A | Single Life Annuity (No Beneficiary)* <input type="checkbox"/> Fixed <input type="checkbox"/> Variable |
| <input type="checkbox"/> 3B | Life Income with Payments Certain* <input type="checkbox"/> Fixed <input type="checkbox"/> Variable <input type="checkbox"/> 5 years <input type="checkbox"/> 10 years <input type="checkbox"/> 15 years <input type="checkbox"/> 20 years <input type="checkbox"/> 25 years <input type="checkbox"/> 30 years |
| <input type="checkbox"/> 3C | Fixed Designated Period of _____ years (3-20) |
| <input type="checkbox"/> 3D | Designated Amount of \$_____. |

*Attach proof of date of birth for Life Annuity and Life Income

Eligible Rollover Distribution

Pay directly to me - I understand 20% of the taxable amount of the eligible rollover distribution will be withheld for federal income taxes.

Please Note: If you wish to request a rollover, please complete the enclosed Rollover Request form and return it to Nationwide Retirement Solutions.

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person.

Authorization

I certify that I have received and read the "Special Tax Notice Regarding Plan Payments."

Federal income tax will be withheld from your payments as required by the Internal Revenue Code. You must submit a W-4P with this request if you elected a form of payment that is not an eligible rollover distribution. Payments will be reported on a 1099-R Form. State taxes will be withheld where applicable.

(Initial) If applicable, I elect to waive the 30 day notice period as outlined in the "Special Tax Notice Regarding Plan Payments."

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

| | |
|---------------------------------------|-------|
| Participant or Beneficiary Signature: | Date: |
|---------------------------------------|-------|

Form Return

Nationwide Retirement Solutions
PO Box 182797
Columbus, OH 43218-2797



Kent County Deferred Compensation Plan Payout Option Descriptions

Partial Lump Sum Payment

This option provides for a single payment in the amount requested from the value of your account. If you choose this option, please also complete the Eligible Rollover Distribution Section.

Lump Sum Payment

This option provides for the payment of the full value of your account in a single payment. If you choose this option, please also complete the Eligible Rollover Distribution Section.

Systematic Withdrawal Options

Your account is maintained on the Administrator's Accumulation System and continues to earn either recurrent interest in the fixed return or fund investment performance if in Mutual Fund Options, throughout the payout period. You will continue to receive quarterly statements. In the event of your death prior to the exhaustion of your account, upon their claim, the beneficiary will receive payments until the account is exhausted or a lump sum payment of the remaining account balance. All funds are withdrawn on a prorated basis.

Designated Amount

This option provides for payments of the designated amount until your account is exhausted. The final payment will be the balance of your account. Please indicate the amount to be paid, your beneficiaries, their relationships, their Social Security numbers and their birth dates. If payments are expected to last less than 10 years, please complete the Eligible Rollover Distribution Section.

For example: Annuitant dies prior to the exhaustion of the account.

- Upon their claim, the beneficiary receives monthly payments until the account is exhausted or a lump sum payment of the remaining account balance.

Designated Period

This option allows you to choose the number of years you will receive payments. Your payment may fluctuate if some or all of your money is invested in Mutual Fund Options. Please indicate the amount to be paid, your beneficiaries, their relationships, their Social Security numbers and their birth dates. If designated period is less than 10 years, please complete the Eligible Rollover Distribution Section.

For example: Annuitant dies prior to the exhaustion of the account.

- Upon their claim, the beneficiary receives monthly payments until the account is exhausted or a lump sum payment of the remaining account balance.

Required Minimum Distribution

A minimum distribution of your account is generally required to begin when you attain age 70½. This payment option will only pay the minimum that is required to be paid to you each year. The amount that is required to be distributed will be calculated for each distribution year in accordance with regulations under Section 401(a)(9) of the Internal Revenue Code. The Required Minimum Distribution (RMD) will usually be different for each year because of the changes in your account balance and the change in your life expectancy. This payment option is not available unless you have attained age 70½ and cannot be rolled over to another eligible retirement plan or IRA. Please indicate the amount to be paid, your beneficiaries, their relationships, their Social Security numbers and their birth dates.

For example: Annuitant dies prior to the exhaustion of the account.

- Beneficiary receives monthly payments until the account is exhausted or a lump sum payment of the remaining account balance.

Purchased Annuity Options

Your account is removed from the Administrator's Accumulation System and your account balance is used to purchase an annuity contract that you select. Purchase rates are subject to change monthly. However, once you have purchased an annuity, the benefit amount will remain the same for the life of the annuity (except for variable annuities). You will receive an annuity certificate stating the terms of the contract. You will no longer receive quarterly statements. (Not all plans have this option available. Please call customer service at 877-677-3678 to confirm availability.)

Single Life Annuity

This option provides equal payments over your lifetime. At the participant's death, payments will stop. There is no named beneficiary. Attach proof of date of birth.

For example: Annuitant dies after two payments are made - no death benefit payable.

Life Income With Payments Certain

This option provides payments for your lifetime. If you die before the selected number of guaranteed payments has been made, payments will continue to your named beneficiary until the total number of guaranteed payments (5, 10, 15, 20, 25, or 30 years) has been made to you and your beneficiary. If you die after the guaranteed number of payments has been made, no death benefit is payable. Please select a guaranteed period and indicate your beneficiaries, their relationships, their Social Security numbers, their birth dates, and attach proof of date of birth.

For example: 20 Years Certain - Payee dies in the 5th year.

- Beneficiary receives 15 years of monthly payments or an adjusted lump sum payment.

Fixed Designated Period

This option provides for payments for the number of years chosen. You may select any whole number of years between 3 and 20, inclusive. If you should die before the end of the period, payments will continue to the beneficiary. Please indicate the number of years to be paid and indicate your beneficiary, their relationship, their Social Security Number and their birth date.

For example: Payee dies prior to the end of the designated number of years.

- Beneficiary receives payments to the end of the designated period or an adjusted lump sum payment.

Designated Amount

This option provides for payments of a specified dollar amount. The length of the payout is determined by the account value and a set purchase rate. If you should die before the annuity is exhausted, your beneficiary could either continue the payout or receive the remaining lump sum.

For example: Payee dies before all annuity payments are received.

- Beneficiary receives payments to end of annuity amount or adjusted lump sum.