

**BRAZORIA COUNTY**  
**DEFERRED COMPENSATION PLAN FOR FULL-TIME EMPLOYEES**

Amendment and Restatement  
Effective as of November 28, 2025

**ARTICLE 1**  
**INTRODUCTION AND PURPOSE OF PLAN**

1.1 **PURPOSE OF PLAN.** The purpose of this amended and restated Plan is to enable Eligible Employees (defined below) who become covered under the Plan to enhance their retirement security by permitting them to enter into agreements with the Employer to defer a portion of their compensation and receive benefits generally at retirement or death. The Plan also allows for Employer contributions to be made to the Plan on behalf of Eligible Employees. The Plan is intended to serve as a FICA replacement plan as an alternative to mandatory Social Security coverage for Eligible Employees.

The Plan is intended to meet the requirements of Section 457(b) of the Internal Revenue Code, as amended.

Except as otherwise provided in the Plan or by applicable law, the terms of the Plan, as amended and restated, shall only apply on or after the Effective Date. Except as is otherwise provided in the Plan or by applicable law, the terms of the Plan, as amended and restated, shall apply only with respect to individuals who are employees of the Employer on or after the Effective Date, and the rights, benefits and interest of any employee who died, retired or otherwise terminated his or her employment with the Employer prior to the Effective Date shall be determined under the provisions of the Plan as in effect on the date of death, retirement or termination.

**ARTICLE 2**  
**DEFINITIONS**

When used in the Plan, the following terms shall have the meanings set forth in this Article unless a different meaning is clearly required by the context.

2.1 **ACCOUNT** means the amount held under the Plan for the account of a Participant, and shall equal the sum as to each Participant of the Participant's Voluntary Deferral Account, Mandatory Deferral Account, Rollover Contribution Account, and Employer Contribution Account, and any amounts transferred to the Plan under Section 6.8, including any earnings, losses and/or allocable expenses allocated thereto.

2.2 **ADMINISTRATOR** means the Employer, or any individual or committee appointed by the Employer to administer the Plan.

2.3 **BENEFICIARY** means the person, persons, or legal entity entitled to receive benefits under this Plan which become payable in the event of the Participant's death.

2.4 BOARD means the Brazoria County Commissioner's Court.

2.5 CODE means the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

2.6 COMPENSATION means the Participant's gross monthly pay from the Employer reduced by an amount equal to the dollar amount of the Participant's Texas County and District Retirement System (TCDRS) contribution.

The definition of "Compensation" for purposes of applying the requirements of the Code to the Plan shall reflect the special rules applicable to differential wage payments, as defined by Code section 3401(h)(2), in accordance with, and to the extent required by, section 105(b) of the Heroes Earnings Assistance and Relief Tax Act of 2008 (the "HEART Act") and subsequent guidance issued thereunder.

2.7 EFFECTIVE DATE means November 28, 2025, the effective date of this amendment and restatement of the Plan. The Plan initially was effective January 1, 1983.

2.8 ELECTION FORM means the form (which may be electronic, telephonic or in writing) used by a Participant to voluntarily defer receipt by the Participant of Compensation not yet paid or otherwise made available to the Participant. Such Election Form shall state the Voluntary Deferral amount (or percentage) to be withheld from a Participant's Compensation and shall become effective as soon as administratively feasible.

2.9 ELIGIBLE EMPLOYEE means any person who performs services for the Employer as a regular, full-time employee, as determined by the Employer.

2.10 EMPLOYER means the County of Brazoria, Texas and its successors. The Employer is a State or political subdivision of a State, or an agency or instrumentality of a State or political subdivision of a State within the meaning section 457(e)(1)(A) of the Code.

2.11 EMPLOYER CONTRIBUTION ACCOUNT means the account established and maintained on behalf of a Participant to which Employer Contributions are made, and to which any earnings, losses and/or allocable expenses thereon are allocated.

2.12 EMPLOYER CONTRIBUTIONS means the amount of Employer contributions that the Employer credits under the Plan on behalf of any given Participant.

2.13 ENTRY DATE with respect to an individual means the date on which the individual becomes an Eligible Employee.

2.14 INCLUDIBLE COMPENSATION, as defined in Code section 457(e)(5), means, for an Employee's taxable year, the Employee's earned income, wages, salaries, and fees for professional services actually rendered in the course of employment with the Employer (including, but not limited to, commissions paid to salespersons, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips and bonuses) and excluding the following:

(i) Employer contributions to a plan of deferred compensation which are not includible in the Participant's gross income for the taxable year in which contributed, or Employer contributions under a simplified employee pension plan to the extent such contributions are deductible by the Participant, or any distributions from a plan of deferred compensation;

(ii) Amounts realized from the exercise of a non-qualified stock option, or when restricted stock (or property) held by the Participant either becomes freely transferable or is no longer subject to a substantial risk of forfeiture;

(iii) Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option; and

(iv) Other amounts which received special tax benefits.

Notwithstanding the preceding, "Includible Compensation" shall include any elective deferral (as defined in Code section 402(g)(3)) and any amount which is contributed or deferred by the Employer at the election of the Participant and which is not includible in the gross income of the Participant by reason of Code section 125, 132(f)(4) or 457 (including Deferrals under the Plan).

Includible Compensation shall be determined without regard to any community property laws.

The definition of "Includible Compensation" for purposes of applying the requirements of the Code to the Plan shall reflect the special rules applicable to differential wage payments, as defined by Code section 3401(h)(2), in accordance with, and to the extent required by, section 105(b) of the HEART Act and subsequent guidance issued thereunder.

2.15 MANDATORY DEFERRAL ACCOUNT means the account established and maintained on behalf of a Participant to which Mandatory Deferrals are made, and to which any earnings, losses and/or allocable expenses thereon are allocated.

2.16 MANDATORY DEFERRALS means the amount of Compensation that a Participant is required to contribute as a Participant in the Plan, as described in Section 3.2(a).

2.17 NORMAL RETIREMENT AGE means age sixty-five (65), or such other date as is elected by the Participant by written instrument delivered to the Administrator; provided, however, that no date may be elected by the Participant which is (i) except as provided below, earlier than the earlier of age sixty-five (65) or the age at which employees have a right to retire and receive, under the basic defined benefit pension plan of the Employer (or, if the Participant is not eligible to participate in a defined benefit pension plan, a money purchase pension plan in which the Participant participates), immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age, or (ii) later than age seventy and one-half (70½). In no event may a Participant have more than one Normal Retirement Age under all Code section 457(b) plans sponsored by the Employer.

2.18 PARTICIPANT means an Eligible Employee or former Eligible Employee who has enrolled in this Plan in accordance with the provisions of Article 3 and who retains the rights to benefits under the Plan.

2.19 PLAN means this Brazoria County Deferred Compensation Plan for Full-Time Employees, as it may be further amended from time to time.

2.20 PLAN YEAR means the calendar year.

2.21 ROLLOVER CONTRIBUTION ACCOUNT means that portion of a Participant's Account which is attributable to contributions made under Section 3.4.

2.22 SEVERANCE FROM EMPLOYMENT means the severance of a Participant's employment (under Code section 457(d)(1)(A)(ii), as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001) with the Employer for any reason, including retirement and death. Any Participant who is granted a leave of absence by the Employer will not be treated as incurring a Severance from Employment as long as the leave of absence is approved by the Employer. If an approved leave of absence is terminated by the Employer or the Participant without the resumption of the employment relationship, the Participant shall be treated as incurring a Severance from Employment under this Plan as of the date of termination of the leave of absence.

For purposes of Code section 457(d)(1)(A)(ii), a Participant shall be treated as having had a Severance from Employment during any period the Participant is performing service in the uniformed services described in Code section 3401(h)(2)(A), in accordance with section 105 of the HEART Act and any subsequent guidance issued thereunder.

2.23 TRUST means the custodial account described in Code section 401(f) established pursuant to a separate custodial account agreement that may be entered between the Employer and the Trustee. The Trust is intended to satisfy the requirements of Code section 457(g) and shall be established for the exclusive benefit of Participants and their Beneficiary(ies) in accordance with Code section 457(g).

2.24 TRUSTEE means the custodian named in the separate agreement establishing the Trust and any successor and/or additional qualified custodians.

2.25 VALUATION DATE shall mean the last day of the Plan Year, and such other date or dates as the Administrator shall designate as a Valuation Date.

2.26 VOLUNTARY DEFERRAL ACCOUNT means the account established and maintained on behalf of a Participant to which any Voluntary Deferrals are made, and to which any earnings, losses and/or allocable expenses thereon are allocated.

2.27 VOLUNTARY DEFERRALS means the amount of Compensation that a Participant elects to defer pursuant to a properly submitted Election Form, as described in Section 3.2(b).

**ARTICLE 3**  
**PARTICIPATION IN THE PLAN**

3.1 **ELIGIBILITY; ENROLLMENT.** Each Eligible Employee who was a Participant immediately prior to the Effective Date shall continue to be a Participant as of the Effective Date. Each other Eligible Employee shall become a Participant in the Plan on his or her Entry Date.

Participation in the Mandatory Deferral Account and Employer Contribution Account portion of the Plan is automatic. Participation in the Voluntary Deferral Account portion of the Plan is voluntary. In order to make Voluntary Deferrals under the Plan, an otherwise Eligible Employee must make written application in the manner required by Section 3.2(b).

3.2 **DEFERRALS.**

(a) **Mandatory Deferrals.** Each Participant shall be required to contribute an amount equal to 6.7% of the Participant's Compensation each pay period. Such amounts shall be referred to as "Mandatory Deferrals". Such Mandatory Deferrals shall be deducted from the Participant's Compensation and shall be allocated to the Participant's Mandatory Deferral Account. Mandatory Deferrals shall be subject to the limits of Section 4.1. Mandatory Deferrals, and any earnings thereon, shall be fully vested at all times.

(b) **Voluntary Deferrals.** To the extent not limited by Section 4.1 of the Plan, Eligible Employees may make Voluntary Deferral elections under the Plan by completing an Election Form and submitting it to the Administrator (or its designee), in which case Voluntary Deferrals will be made or commence as soon as administratively practicable thereafter. Such Voluntary Deferrals shall be deducted from the Participant's Compensation and shall be allocated to the Participant's Voluntary Deferral Account. Voluntary Deferrals are subject to the amount limitations specified in Section 4.1 of the Plan.

Pursuant to the administrative rules established by the Employer, Voluntary Deferrals shall be made through regular payroll deductions.

A Participant shall at all times be fully vested in any Voluntary Deferrals he or she elects to contribute to the Plan under this Section, and any deemed earnings thereon.

3.3 **AGE 50 AND OLDER CATCH-UP DEFERRALS.** Notwithstanding any other provision of this Plan, all Participants who are at least age fifty (50) shall be eligible to make catch-up deferrals ("Catch-Up Deferrals") in accordance with, and subject to the limitations of, Code section 414(v) (as added to the Code by the Economic Growth and Tax Relief Reconciliation Act of 2001).

(a) For purposes of this Section, a Participant who is projected to attain age fifty (50) before the end of a calendar year is deemed to be age fifty (50) as of the January 1 of that year.

(b) Except as provided herein, the term "Catch-Up Deferrals" means Voluntary Deferrals which are made to the Plan, pursuant to an eligible Participant's written election and

subject to such uniform administrative rules as the Administrator shall establish, which exceed an "applicable limit," defined as:

(1) any limit under Code section 457(b)(2) or 457(e)(15) on deferrals which are permitted to be made (without regard to section 414(v) of the Code and this Section of the Plan) with respect to the Participant to the Plan; or

(2) any limit on deferrals which are permitted to be made (determined without regard to section 414(v) of the Code and this Section of the Plan) with respect to the Participant to the Plan under the terms of the Plan that is not required under the Code.

If an eligible Participant's elective deferrals exceed an "applicable limit" listed above that is determined on a calendar or taxable year basis, such elective deferrals may be herein considered a Catch-Up Deferral at the time of deferral, but only to the extent that the deferrals, when combined with all other Catch-Up Deferrals made with respect to the Participant for the taxable year, do not exceed the lesser of (A) the applicable dollar amount determined under Code section 414(v)(2)(B), or (B) the excess of the Participant's compensation (determined as described in Code section 415(c)(3)) for the Participant's taxable year over the sum of the Participant's elective deferrals, as defined in Code section 414(u)(2)(C) but excluding any contributions made under this Section 3.3, for the Participant's taxable year.

If an eligible Participant's elective deferrals exceed an "applicable limit" listed above that is determined on a Plan Year or limitation year basis, and not on a calendar or taxable year basis, such elective deferrals shall be herein considered a Catch-Up Deferral as of the last day of the relevant Plan Year or limitation year, as applicable, but only to the extent that the deferrals, when combined with all other Catch-Up Deferrals made with respect to the Participant for the Participant's taxable year in which occurs the last day of the relevant Plan Year or limitation year, as applicable, do not exceed the lesser of (A) the applicable dollar amount determined under Code section 414(v)(2)(B), or (B) the excess of the Participant's compensation (determined as described in Code section 415(c)(3)) for the Participant's taxable year over the sum of the Participant's elective deferrals, as defined in Code section 414(u)(2)(C) but excluding any contributions made under this Section 3.3, for the Participant's taxable year.

(c) Any Catch-Up Deferrals made under this Section will be credited to the Voluntary Deferral Account of the Participant. Such Catch-Up Deferral shall not be taken into account for purposes of the provisions of the Plan implementing the required limitations of Code section 457(b)(2) and 457(e)(15). All Catch-up Deferrals shall be one hundred percent (100%) vested at all times.

(d) The Employer shall have the right to amend or revoke a Participant's Catch-Up Deferral election if necessary to ensure that the Participant's total Catch-Up Deferrals for the Plan Year do not exceed the limits described in this Section 3.3.

(e) No Catch-Up Deferrals shall be permitted to be made by a Participant under this Section 3.3 for any year in which the special catch-up limitation on the amount of permitted

Deferrals under Code section 457(b)(3) and Section 4.1(b) of this Plan is used in respect of the Participant.

3.4 ROLLOVER CONTRIBUTIONS/TRANSFERS TO PLAN. Any Participant may transfer to the Trust any "Rollover Contributions" (as defined herein). A Participant's Rollover Contribution shall be credited to and held in the Participant's Rollover Contribution Account. A Participant's Rollover Contribution Account shall be one hundred percent (100%) vested in the Participant at all times.

(a) Distributed Amounts Which Are Rolled Over. The term "Rollover Contribution" means an amount contributed to the Plan on or before the sixtieth (60<sup>th</sup>) day after the day the contributing Participant received it from one or more of the following, but only if the amount received by the Employee is a distribution which is eligible for rollover to the Plan under Code section 402(c)(4):

(1) another eligible deferred compensation plan described in Code section 457(b) which is maintained by an eligible employer described in Code section 457(e)(1)(A);

(2) a qualified retirement plan under Code section 401(a) or 403(a) (excluding after-tax contributions);

(3) an annuity contract described in Code section 403(b) (excluding after-tax contributions); or

(4) an individual retirement account or annuity described in Code section 408(a) or (b) that is eligible to be rolled over and would otherwise be includible in gross income; or

(5) an individual retirement account or annuity under a SIMPLE plan described in Code section 408(p) that is eligible to be rolled over and would otherwise be includible in gross income after the two-year period beginning on the date on which the participant first participated in the SIMPLE plan.

If a Participant is permitted to roll over amounts into the Plan under this subsection, the Plan shall provide separate accounting for the amounts so rolled over.

(b) Direct Rollovers. The term "Rollover Contribution" also means assets representing a Participant's nonforfeitable interest in one or more of the following, which assets have been transferred directly from the trustee (or other fiduciary) of such other plan, account or annuity to the Trustee of this Plan; provided, however, that such direct transfer constitutes a direct rollover under Code section 402:

(1) another eligible deferred compensation plan described in Code section 457(b) which is maintained by an eligible employer described in Code section 457(e)(1)(A);

(2) a qualified retirement plan under Code section 401(a) or 403(a) (excluding after-tax contributions);

(3) an annuity contract described in Code section 403(b) (excluding after-tax contributions);

(4) an individual retirement account or annuity described in Code section 408(a) or (b) that is eligible to be rolled over and would otherwise be includible in gross income; or

(5) an individual retirement account or annuity under a SIMPLE plan described in Code section 408(p) that is eligible to be rolled over and would otherwise be includible in gross income after the two-year period beginning on the date on which the participant first participated in the SIMPLE plan.

If a Participant is permitted to directly roll over amounts into the Plan under this subsection, the Plan shall provide separate accounting for the amounts so directly rolled over.

The Administrator may reject any Rollover Contribution which is not qualified to be a Rollover Contribution to the Plan under the foregoing or under the Code. The Administrator may make all investigations necessary to determine whether any amounts submitted as a Rollover Contribution may be received.

3.5 EMPLOYER CONTRIBUTIONS. The Employer shall contribute on behalf of each Participant an Employer Contribution in an amount equal to 2.9% of the Participant's Compensation each pay period. Any Employer Contribution made on behalf of a Participant shall be allocated to the Participant's Employer Contribution Account. Employer Contributions shall be subject to the limits of Section 4.1. Employer Contributions, and any earnings thereon, shall be fully vested at all times.

3.6 FUNDING OF BENEFITS. The Employer shall contribute to the Trust an amount equal to each Participant's Voluntary Deferrals (including Catch-Up Deferrals) (if any), Mandatory Deferrals, Rollover Contributions (if any), and Employer Contributions as soon as practicable after the Voluntary Deferrals (if any) and Mandatory Deferrals are withheld from the Participant's Compensation, the Rollover Contributions are received under the Plan, and the Employer Contributions are made by the Employer.

## **ARTICLE 4** **MAXIMUM CONTRIBUTIONS**

### 4.1 MAXIMUM CONTRIBUTIONS.

(a) Primary Limitation. The maximum level of Voluntary Deferrals, Mandatory Deferrals, and Employer Contributions which may be credited on behalf of any Participant in any taxable year under the Plan shall not exceed the lesser of the "applicable dollar amount" (as set forth in section 457(e)(15)(A) of the Code and as adjusted pursuant to section 457(e)(15)(B) of the Code) or one hundred percent (100%) of the Participant's Includible Compensation for the taxable year. Any Catch-Up Deferrals made pursuant to Section 3.3 and/or any Rollover Contributions made pursuant to Section 3.4 shall not be subject to the limitations described in this Section.

(b) Catch-up Limitation. For each of the last three (3) taxable years ending before a Participant's attainment of Normal Retirement Age, the maximum level of Voluntary Deferrals, Mandatory Deferrals, and Employer Contributions which may be credited on behalf of any Participant in any taxable year shall be the lesser of: (1) whatever amount is twice the applicable dollar amount determined under Section 4.1(a) for that year or (2) the sum of (i) the maximum level of Voluntary Deferrals, Mandatory Deferrals, and Employer Contributions under Section 4.1(a) for the current year, and (ii) that portion of the maximum level of Voluntary Deferrals, Mandatory Deferrals, and Employer Contributions under Section 4.1(a) for the current year (which, for periods prior to January 1, 2002, shall equal the limit set forth in section 457(b)(2) of the Code) not utilized in prior taxable years in which the Participant was eligible to participate in the Plan. A Participant may use a prior year only if the contributions under the Plan in existence during that year were subject to the maximum deferral amount described in Treas. Reg. 1.457-2(e) (1982) and were made after 1978. The catch-up limitation is available to a Participant during one three-year period only. If the Participant uses the catch-up limitation and then postpones retirement or returns to work after retirement, the catch-up limitation shall not be available again.

(c) Plan Aggregation. If the Employer maintains more than one eligible Code section 457(b) plan, the Employer must aggregate all such plans in determining whether the limits described in this Section 4.1 have been exceeded.

## **ARTICLE 5** **VOLUNTARY DEFERRAL OF COMPENSATION**

5.1 MODIFICATIONS TO AMOUNT DEFERRED. A Participant may change the rate of payroll deduction Voluntary Deferrals by submitting a new, properly executed Election Form to the Administrator (or its designee). Such a change shall take effect as soon as administratively practicable following receipt by the Administrator (or its designee). Changes to the rate of payroll deduction Deferrals are subject to the amount limitations specified in the Plan.

5.2 REVOCATION OF VOLUNTARY DEFERRAL. Any Participant may, at any time during a Plan Year, revoke his or her Voluntary Deferral election by notifying the Administrator (or its designee) in writing.

5.3 DURATION OF VOLUNTARY DEFERRAL ELECTION. Once a payroll deduction Voluntary Deferral election has been made by a Participant, the election shall continue in effect until the Participant's Severance from Employment, unless the Participant modifies the payroll deduction Voluntary Deferral election in accordance with Section 5.1 or revokes the payroll deduction Voluntary Deferral election in accordance with Section 5.2.

5.4 USERRA. Notwithstanding anything in the Plan to the contrary, contributions and service credit with respect to qualified military service will be provided in accordance with Code section 414(u).

## 5.5 EXCESS DEFERRALS.

(a) Return of Excess Deferrals. Except as provided in (b), below, in accordance with any guidance issued by the Internal Revenue Service, any amount deferred by a Participant in any taxable year under Section 3.2 which causes the limits described in Section 4.1 to be exceeded shall be distributed to the Participant, with allocable net income, as soon as administratively practicable after the Administrator determines that the limits described in Section 4.1 have been exceeded. Excess Voluntary Deferrals shall be returned before addressing any excess Mandatory Deferrals or Employer Contributions.

(b) Excess Deferrals Arising From Application of the Individual Limitation. Notwithstanding (a), above, Participant Voluntary Deferrals to the Plan which cause the limits described in Section 4.1 to be exceeded as a result of the Participant's participation in plans other than eligible Code section 457(b) plans maintained by the Employer may, but are not required to be, returned to the Participant, with allocable net income, as soon as administratively practicable after the Administrator determines that the limits described in Section 4.1 have been exceeded.

## **ARTICLE 6** **DISTRIBUTION OF BENEFITS**

6.1 ELIGIBILITY FOR PAYMENT. Distribution of a Participant's Account from the Plan shall not be made earlier than the first to occur of (i) the Participant's Severance from Employment, (ii) the Participant's death, or (iii) in the case of certain Qualified Disasters (as described in Section 6.2), or (iv) following attainment of age 59 1/2 subject to the rules set forth in Section 6.8.

6.2 DISASTER RELIEF. The effective date of this Section with regard to any Qualified Disaster, as defined below, shall be the date the disaster was declared or, if later, the date that the Plan may be administered consistent with the following with the assistance of the Plan's service providers. Further, this Section is intended as good faith compliance with SECURE 2.0 and shall be interpreted in a manner consistent with SECURE 2.0 Section 331 and any Treasury Regulations and/or other authoritative guidance issued thereunder, and such guidance is herein incorporated by reference, notwithstanding any provision of the Plan to the contrary.

The Administrator may adopt a uniform, nondiscriminatory disaster relief policy to authorize Qualified Individuals, as defined below, to receive the disaster relief described in this Section as authorized in the policy. If and to the extent such a policy is adopted, the terms of such policy shall govern to the extent that any provision below is inconsistent with the policy. The disaster relief policy may (1) specify the Qualified Disasters for which relief applies, (2) specify the portion of the Plan Account from which a distribution may be made and any conditions applicable with respect thereto, (3) limit the amount available with respect to a Qualified Disaster Recovery Distribution, as defined below, to an amount less than the Maximum Amount, as defined below, (4) impose (within the limitations described in this Section) different conditions or different relief for different Qualified Disasters, or (5) impose other reasonable nondiscriminatory limitations.

A Qualified Individual may take from the Plan one or more Qualified Disaster Recovery Distributions. The total amount of Qualified Disaster Recovery Distributions to a Qualified Individual pursuant to this Section from all plans maintained by the Employer, or any related employer described in Code §414(b), (c), (m) or (o), will not exceed the Maximum Amount per Qualified Disaster. The Qualified Disaster Recovery Distributions from this Plan to a Qualified Individual for a single Qualified Disaster will not exceed the lesser of the Maximum Amount or one-half of the amount of the individual's vested Plan Account balance at the time a Qualified Disaster Recovery Distribution is requested.

The following definitions apply for purposes of this Section 6.2:

- (a) The "Maximum Amount" with regard to a Qualified Disaster is \$22,000.
- (b) A "Qualified Disaster" is a major disaster declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act after December 27, 2020.
- (c) With respect to a Qualified Disaster, the "Disaster Area" is the area with respect to which a Qualified Disaster was declared.
- (d) With respect to a Qualified Disaster, the "Incident Period" is the period specified by the Federal Emergency Management Agency as the period during which the Qualified Disaster occurred.
- (e) With respect to a Qualified Disaster, the "Applicable Date" is the latest of (1) December 29, 2022, (2) the first day of the Incident Period for the disaster, or (3) the date the disaster was declared by the President.
- (f) With respect to a Qualified Disaster, the "Applicable Period" is the period beginning on the first day of the Incident Period of the disaster and ending on the date which is 179 days after the last day of such Incident Period.
- (g) A "Qualified Disaster Recovery Distribution" is a distribution to a Qualified Individual with respect to a Qualified Disaster during the Applicable Period.
- (h) With respect to a Qualified Disaster, a "Qualified Individual" is an individual whose principal place of abode during the Incident Period of the Qualified Disaster was located in the Disaster Area, and who sustained an economic loss by reason of the Qualified Disaster. Participants, alternate payees and Beneficiaries of deceased Participants can be treated as Qualified Individuals. The Administrator may rely on an individual's certification that the individual satisfies a condition to be a Qualified Individual unless the Administrator has knowledge to the contrary.

6.3 COMMENCEMENT OF DISTRIBUTIONS. Except as otherwise provided in this Plan, distribution of a Participant's Account shall commence on the latest date permitted under Section 6.5 and shall be paid in the form of minimum required distributions in accordance with the

minimum required distribution rules of section 401(a)(9) of the Code, as incorporated by section 457(d)(2) of the Code, and the regulations issued thereunder.

6.4 DEATH DISTRIBUTION PROVISIONS. If the Participant dies before distribution of his or her Account is completed, the Participant's Account will be distributed to the Beneficiary in a single lump sum, in accordance with the minimum required distribution rules of section 401(a)(9) of the Code, as incorporated by section 457(d)(2) of the Code, and the regulations issued thereunder.

6.5 REQUIRED DISTRIBUTIONS. This Section is included in the Plan to comply with section 401(a)(9) of the Code, as incorporated by section 457(d)(2) of the Code, and the regulations thereunder. To the extent that there is any conflict between the provisions of section 401(a)(9) of the Code and the regulations thereunder and any other provision in the Plan, the provisions of section 401(a)(9) of the Code and the regulations thereunder, including Treasury Regulation section 1.401(a)(9)-1 through 1.401(a)(9)-8, will control. If the Participant's spouse is not the Beneficiary with respect to any distribution of benefits, the method of distribution elected must satisfy the incidental death benefit requirements specified in section 401(a)(9)(G) of the Code. The Plan shall comply with the Final and Temporary Regulations under Code section 401(a)(9); provided, the Plan shall be treated as having complied with section 401(a)(9) and the Final and Temporary Regulations issued thereunder if the Plan complies with a reasonable and good faith interpretation of Code section 401(a)(9). Notwithstanding any other provision of the Plan to the contrary, this Section shall be interpreted in a manner consistent with the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "SECURE Act") and the SECURE 2.0 Act of 2022, enacted by Congress as Division T of the Consolidated Appropriations Act of 2023 (the "SECURE Act 2.0") and subsequent legislation and/or guidance issued thereunder, and such legislation and/or guidance is herein incorporated by reference.

6.6 DIRECT ROLLOVERS. Notwithstanding any other provision of the Plan to the contrary, any Distributee (as defined below) who is to receive an Eligible Rollover Distribution may elect the direct trustee-to-trustee rollover of the distribution to an Eligible Retirement Plan. A direct rollover election must be made pursuant to the procedures established by the Administrator and must specify the Eligible Retirement Plan to which the direct rollover is to be made. If the Distributee elects a direct rollover as permitted hereunder, the Administrator shall make the rollover as elected.

For purposes of this Section, the term "Eligible Rollover Distribution" has the meaning given such term in Code section 401(a)(31)(C) and currently means any distribution on or after the Effective Date of all or any portion of the balance to the credit of the Distributee, except (i) any distribution that is one of a series of substantially equal periodic payments (not less frequent than annual) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated Beneficiary, or for a specified period of ten (10) years or more; (ii) any distribution to the extent such distribution is required under Code section 401(a)(9); (iii) the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities); (iv) any distribution which is made upon hardship of the Participant; (v) any corrective distribution; and (vi) any deemed distribution.

For purposes of this Section, the term Eligible Retirement Plan has the meaning given such term in Code section 401(a)(31)(D) and currently means (i) an individual retirement account described in Code section 408(a), (ii) an individual retirement annuity described in Code section 408(b) (other than an endowment contract), (iii) an annuity plan described in Code section 403(a), (iv) a qualified trust that is a defined contribution plan described in Code section 401(a), the terms of which permit the acceptance of direct rollovers, (v) an annuity contract described in Code section 403(b) and (vi) an eligible plan under Code section 457(b) which is maintained by a State, political subdivision of a State, or any agency or instrumentality of a State or political subdivision of a State. This definition of Eligible Retirement Plan shall also apply in the case of a distribution to a surviving spouse, or to a spouse or former spouse who is the alternate payee under a "domestic relations order", as defined in Code section 414(p)(1)(A)(i).

For purposes of this Section, the term Distributee includes the Participant and the Participant's surviving spouse. In addition, Distributee includes the Participant's spouse or former spouse who is the alternate payee under a "domestic relations order", as defined in Code section 414(p)(1)(A)(i), with respect to the payee's interest under the Plan.

6.7 PLAN-TO-PLAN TRANSFERS. Amounts deferred on behalf of a former Participant of the Plan shall, instead of being distributed upon Severance from Employment, be automatically transferred to another eligible deferred compensation plan maintained by an "eligible employer" within the meaning of Code section 457(e)(1)(A) in which the former Participant has become a Participant provided:

- (a) the plan receiving such amounts provides for acceptance of such transfers;
- (b) the former Participant whose amounts deferred are being transferred will have an amount deferred immediately after the transfer at least equal to the amount deferred with respect to the former Participant immediately before the transfer; and
- (c) any of the following are true: (i) the Participant's Severance from Employment occurs and the Participant is performing services for the entity maintaining the receiving plan, regardless of whether or not such entity is within the same state as the Employer; or (ii) the Employer is the entity which maintains the receiving plan and the Participants whose deferred amounts are being transferred are not eligible for additional annual deferrals in the receiving plan unless they are performing services for the Employer; or (iii) the following three conditions are satisfied:
  - (1) all of the assets held by the Plan are transferred;
  - (2) the transfer is to another eligible deferred compensation plan maintained by an "eligible employer" within the meaning of Code section 457(e)(1)(A) that is a state entity within the same state as the Employer; and
  - (3) the Participants whose deferred amounts are being transferred are not eligible for additional annual deferrals in the receiving plan unless they are performing services for the entity maintaining the receiving plan.

A Participant's request for a plan-to-plan transfer from the Plan shall constitute a certification by the Participant that the above requirements are satisfied.

This Plan shall accept the transfer of amounts maintained on behalf of a Participant under another eligible deferred compensation plan (as defined in section 457 of the Code) maintained by an "eligible employer" within the meaning of Code section 457(e)(1)(A) provided that: (i) the transfer is permitted under the transferor plan, (ii) the Participant will have deferred in the Plan immediately after the transfer an amount which is at least equal to the amount deferred in the transferor plan immediately prior to the transfer; and (iii) the Participant has severed employment with the employer maintaining the transferor plan, all of the assets held by the transferor plan are transferred and the employer maintaining the transferor plan is a state entity within the same state as the Employer, or the Employer maintains the transferor plan.

6.8 IN-SERVICE DISTRIBUTIONS UPON ATTAINMENT OF AGE 59 1/2. A Participant who has reached age fifty-nine and one-half (59 ½) and who no longer qualifies as an Eligible Employee under the Plan may elect to receive a distribution from his or her Account regardless of whether he or she has experienced a Severance from Employment. The Participant may elect to receive his or her distribution in any form of payment permitted under Section 7.2.

## **ARTICLE 7** **FORM OF PARTICIPANT'S BENEFIT DISTRIBUTION**

7.1 ELECTION. A Participant may elect the form of distribution of his or her Account and may revoke that election (with or without a new election) at any time before the date distribution of the Participant's Account is to commence, as provided in the Plan, by notifying the Administrator (or its designee) in writing.

7.2 AVAILABLE FORMS OF PAYMENT. Distributions may be made in any of the following forms, as elected by the Participant:

- (a) Regular installments over a fixed period not to exceed a distribution period otherwise permitted under Code section 401(a)(9);
- (b) An annuity (guaranteed income stream);
- (c) A lump sum; or
- (d) A partial lump sum.

Notwithstanding any provision to the contrary, if the Participant's Account (excluding any amount in the Participant's Rollover Contribution Account) is equal to or less than the dollar limit under section 411(a)(11)(A) of the Code on the Participant's date of Severance from Employment, the Account may, in the discretion of the Employer, be distributed in a lump sum cash payment as soon as administratively practicable after the Participant's Severance from Employment.

**ARTICLE 8**  
**BENEFICIARY INFORMATION**

8.1 **DESIGNATION**. A Participant shall have the right to designate a Beneficiary or Beneficiaries, and amend or revoke that designation at any time, in writing. The designation, amendment or revocation shall be effective upon receipt of the written designation, amendment or revocation by the Administrator.

8.2 **SPECIAL RULES**. The designated Beneficiary or Beneficiaries will receive the balance of the Participant's Account balance upon the Participant's death in accordance with Section 6.4 and the following:

(a) Participants may designate primary and secondary Beneficiaries. A secondary Beneficiary and/or Beneficiaries will become entitled to a distribution of any remaining balance of the Participant's Account only after the death of any and all primary Beneficiaries.

(b) If more than one Beneficiary is named in either category, benefits will be paid according to the following rules:

(1) Beneficiaries can be designated to share equally in, or to receive specific percentages of, the remaining balance, if any, of the Participant's Account.

(2) If a Beneficiary dies before the Participant, only the surviving Beneficiaries will be eligible to receive any Plan benefits in the event of the death of the Participant. If more than two Beneficiaries are originally named to receive different percentages of the benefits, surviving Beneficiaries will share in the same proportion to each other as indicated in the original designation.

(c) A person, trustee, estate or other legal entity may be designated as a Beneficiary.

(d) If a married Participant designates his or her spouse as Beneficiary under the Plan, such designation shall automatically become null and void as of the date of any final divorce or similar decree or order; except that the Participant may re-designate such former spouse as his or her Beneficiary after the date of the final decree or order.

(e) If a Beneficiary has not been designated, or a designation is ineffective due to the death of any and all Beneficiaries prior to the death of the Participant, or the Administrator is unable for a period of one (1) year to locate the designated Beneficiary, or the designation is ineffective for any reason, the surviving spouse of the Participant shall be the Beneficiary, or, if the Participant is not married at the time of death, the estate of the Participant shall be the Beneficiary.

**ARTICLE 9**  
**PLAN ADMINISTRATION**

9.1 **PLAN ADMINISTRATION.** The Employer, or any individual or committee designated by the Employer, shall be the Administrator of the Plan.

Except as specifically provided herein, the Administrator shall have responsibility for and the sole control of the operation, administration and recordkeeping of the Plan, shall direct payment of Plan benefits and shall have the power and authority, in its discretion, to take all actions and to make all decisions and interpretations which may be necessary or appropriate in order to administer and operate the Plan, including, without limiting the generality of the foregoing, the power, duty and responsibility to:

- (a) Resolve and determine all disputes or questions arising under the Plan, including the power to determine the rights of employees, Participants and Beneficiaries, and their respective benefits, and to remedy any ambiguities, inconsistencies or omissions in the Plan.
- (b) Adopt such rules of procedure and regulations as in its opinion may be necessary for the proper and efficient administration of the Plan and as are consistent with the Plan.
- (c) Implement the Plan in accordance with its terms and the rules and regulations adopted as above.
- (d) Enter into agreements on behalf of the Employer necessary to implement the Plan.

If the Administrator is a Plan Participant, he or she may participate in the Plan, but shall not be entitled to make decisions solely with respect to his or her own Plan participation.

9.2 **INVESTMENT EARNINGS OR LOSSES.** If procedures are implemented which permit Participants to direct the investment of their Plan Accounts, the Trustee shall establish such investment options as the Administrator shall direct, and shall divide the trust among investment options in accordance with the investment directions of Participants which are made as provided in this Plan. Investment options shall be established either by direct investment or through the medium of a bank, a trust fund, an insurance contract or regulated investment company mutual fund, as the Administrator shall direct. Each investment option (a) shall be held and administered as part of the Trust, but (b) shall be separately invested and accounted for.

The assets of the Trust invested in each of the options shall be separately valued at fair market value as of the appropriate Valuation Date.

9.3 **SEPARATE ACCOUNTS.** A separate account under the Plan shall be established and maintained by the Employer to reflect the Account for each Participant with sub-accounts to separately show the earnings and losses credited or debited to such Account, and the applicable investments of the Account. Each Participant's Account shall be credited with the amount of any Voluntary Deferrals, Mandatory Deferrals, Rollover Contributions, Catch-Up Deferrals, Employer

Contributions and any amounts transferred pursuant to Section 6.8 and shall be further credited or debited, as applicable, with (i) any increase or decrease resulting from investments pursuant to Section 9.2, (ii) any expenses incurred by the Employer or the Administrator in maintaining and administering this Plan, which may be paid out of the Plan as designated in the Plan and in the Trust agreement, and (iii) the amount of any distribution. The separate accounts may be reflected by the accounts which are allocated to such Participant within an investment or insurance product.

9.4 PARTICIPANT INVESTMENT ELECTIONS. The Administrator may establish and implement procedures pursuant to which each Participant and each former Participant with an Account shall be permitted to direct the investment of all or a portion of his or her Account into one or more investment options described in Section 9.2. If any such Participant or former Participant fails to make an investment election, such Participant's or former Participant's Account shall be invested in an investment option, or a combination of investment options, selected by the Administrator, which offer(s) reasonable opportunities for capital appreciation, preservation of capital, and/or liquidity. Investment elections may be changed, subject, however, to any rules established by the Administrator and any rules or restrictions of any insurance company or other entity serving as the manager or funding vehicle of any of the investment funds. Investment elections shall be subject to such uniform rules and procedures as the Administrator shall establish. Any earnings or losses attributable to a Participant's directed investments shall be allocated to that Participant's Account.

## **ARTICLE 10** **LOANS TO PARTICIPANTS**

10.1 LOAN PROGRAM. Loans to Participants and Beneficiaries shall be permitted under the Plan if and to the extent provided under a participant loan program established by the Administrator in compliance with applicable law. The terms of such participant loan program, if any, shall be in writing and shall constitute part of the Plan.

## **ARTICLE 11** **AMENDMENT OR TERMINATION OF PLAN**

11.1 AMENDMENT OF PLAN. The Employer shall have the right to amend the Plan, at any time and from time to time, in whole or in part.

11.2 TERMINATION. Although the Employer has established this Plan with the intention and expectation to maintain the Plan indefinitely, the Employer may terminate or discontinue the Plan in whole or in part at any time without any liability for such termination or discontinuance. Upon Plan termination, all Voluntary Deferrals, Mandatory Deferrals, Rollover Contributions, Catch-Up Deferrals, Employer Contributions shall cease. The Employer (or the Trust, if applicable) shall retain all Accounts until distribution commences under Article 6 in the form determined under Article 7 or, if the Administrator elects, distribution of benefits shall be made to Participants or Beneficiaries as soon as practicable after termination.

**ARTICLE 12**  
**THE TRUST**

12.1 **ESTABLISHMENT OF TRUST.** The Employer shall establish a custodial account as described in Code section 401(f) (the "Trust") with a custodian, who shall be treated, pursuant to the terms of the separate custodial agreement that shall be entered into between the Employer and the Trustee.

The custodial account that is treated as a Trust shall comply with Code section 457(g) and Code section 401(f) and no part of the corpus or income of the Trust shall revert to the Employer or be used for or diverted to purposes other than the exclusive benefit of Participants and their Beneficiary(ies).

Notwithstanding any contrary provision of the Plan, including any annuity contract issued under the Plan, in accordance with Code section 457(g), all amounts of Compensation deferred pursuant to the Plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights may be held in one or more annuity contracts, as defined in Code section 401(g) issued by an insurance company qualified to do business in the State where the contract was issued, for the exclusive benefit of participants and beneficiaries under the Plan. For this purpose, the term "annuity contract" does not include a life health or accident, property, casualty or liability insurance contract. In such case, all amounts of Compensation deferred under the Plan shall be transferred to an annuity contract described Code section 401(f) within a period that is no longer than is reasonable for the proper administration of the accounts of Participants.

**ARTICLE 13**  
**MISCELLANEOUS**

13.1 **LIMITATION OF RIGHTS.** Neither the establishment of this Plan nor any modification of the Plan, nor the creation of any fund or account, nor the payment of any benefits, shall be construed as giving a Participant or other person any legal or equitable right against the Employer except as provided in the Plan.

13.2 **NO CONTRACT OF EMPLOYMENT.** Nothing in this Plan shall be deemed to be an agreement, consideration, inducement or condition of employment, nor shall the rights or obligations of the Employer or of any employee employed by the Employer to continue or terminate employment at any time be affected by this Plan.

13.3 **LIMITATION ON ASSIGNMENT.** Benefits under this Plan may not be assigned, sold, transferred, or encumbered, and any attempt to do so shall be void. A Participant's or Beneficiary's interest in benefits under the Plan shall not be subject to debts or liabilities of any kind and shall not be subject to attachment, garnishment or other legal process. Notwithstanding the foregoing, amounts held for the benefit of a Participant may be paid in accordance with a "qualified domestic relations order" as defined in Code section 414(p), so long as the payment complies with Code section 414(p).

13.4 REPRESENTATIONS. The Employer does not represent or guarantee that any particular federal or state income, payroll, personal property or other tax consequence will result from participation in this Plan. A Participant should consult with professional tax advisors to determine the tax consequences of his or her participation. Furthermore, the Employer does not represent or guarantee successful investment of Voluntary Deferrals, Mandatory Deferrals or Employer Contributions (if any), and shall not be required to repay any loss which may result from any investment or lack of investment.

13.5 SEVERABILITY. If a court of competent jurisdiction holds any provisions of this Plan to be invalid or unenforceable, the remaining provisions of the Plan shall continue to be fully effective.

13.6 APPLICABLE LAW. This Plan shall be construed in accordance with applicable federal law and, to the extent otherwise applicable and to the extent not superseded by applicable federal law, the laws of the State of Texas.

13.7 CLAIMS PROCEDURE. A Participant or Beneficiary (hereinafter referred to as a "Claimant") who believes he or she is entitled to any benefit under this Plan may file a claim for benefits (a "claim") with the Employer. The Claimant shall present the claim, in writing, to the Employer and the Employer shall respond in writing. If the claim is denied, the written notice of denial shall state, in a manner calculated to be understood by the Claimant:

(a) The specific reason or reasons for denial, with specific references to the Plan provisions on which the denial is based;

(b) A description of any additional material or information necessary for the Claimant to perfect his or her claim and an explanation of why such material or information is necessary; and

(c) An explanation of the Plan's claims review procedure.

The written notice denying or granting the Claimant's claim shall be provided to the Claimant within ninety (90) days after the Employer's receipt of the claim, unless special circumstances require an extension of time for processing the claim. If such an extension is required, written notice of the extension shall be furnished by the Employer to the Claimant within the initial ninety (90) day period and in no event shall such an extension exceed a period of ninety (90) days from the end of the initial ninety (90) day period. Any extension notice shall indicate the special circumstances requiring the extension and the date on which the Employer expects to render a decision on the claim. Any claim not granted or denied within the period noted above shall be deemed to have been denied.

Any Claimant whose claim is denied, or deemed to be denied under the preceding sentence, (or such Claimant's authorized representative) may, within sixty (60) days after the Claimant's receipt of notice of the denial, or after the date of the deemed denial, request a review of the denial by notice given, in writing, to the Employer. Upon such a request for review, the claim shall be reviewed by the Employer (or its designated representative) which may, but shall not be

required to, grant the Claimant a hearing. In connection with the review, the Claimant may have representation, may examine pertinent documents, and may submit issues and comments in writing.

The decision on review normally shall be made within sixty (60) days of the Employer's receipt of the request for review. If an extension of time is required due to special circumstances, the Claimant shall be notified, in writing, by the Employer, and the time limit for the decision on review shall be extended to one hundred twenty (120) days. The decision on review shall be in writing and shall state, in a manner calculated to be understood by the Claimant, the specific reasons for the decision and shall include references to the relevant Plan provisions on which the decision is based. The written decision on review shall be given to the Claimant within the sixty (60) day (or, if applicable, the one hundred twenty (120) day) time limit discussed above. If the decision on review is not communicated to the Claimant within the sixty (60) day (or, if applicable, the one hundred twenty (120) day) period discussed above, the claim shall be deemed to have been denied upon review. All decisions on review shall be final and binding with respect to all concerned parties.

13.8 PAYMENT OF FEES AND EXPENSES. Administration fees and Trustee fees of the Plan and the Trust and any expenses (including any taxes generated by the realized earnings of Participants' Accounts) incurred in connection with the Plan and the Trust shall be paid by the Employer or from Participants' Accounts as determined by the Employer. If any item constituting a fee or expense is allocable to any particular Participant's Account, the Employer may, at its discretion, charge only that Participant's Account for the item according to such reasonable procedures as the Employer deems appropriate.

13.9 DISCRETIONARY ACTS. Whenever in the administration or operation of the Plan discretionary actions by the Employer are required or permitted, the Employer shall not be required to apply such actions consistently or uniformly to all persons similarly situated; provided, however, no such action shall be taken which shall unlawfully discriminate in favor of any particular person or group of persons.

13.10 LITIGATION. In any action or judicial proceeding affecting the Plan, it shall be necessary to join as a party only the Employer. Except as may be otherwise required by law, in any action or judicial proceeding affecting the Plan, no Participant or Beneficiary shall be entitled to any notice or service of process, and any final judgment entered in such an action shall be binding on all persons interested in, or claiming under, the Plan.

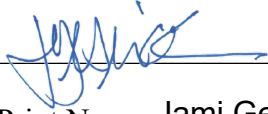
13.11 STATUTE OF LIMITATIONS. No legal action may be commenced or maintained to recover benefits under this Plan more than twelve (12) months after the final review/appeal decision by the Administrator has been rendered (or deemed rendered).

[SIGNATURE PAGE FOLLOWS]


**IN WITNESS WHEREOF**, this amendment and restatement of the Plan has been duly executed by the Employer, effective as of November 28, 2025.

**WITNESS/ATTEST**

**COUNTY OF BRAZORIA, TEXAS**

  
\_\_\_\_\_

Print Name: Jami Geserick

By:   
\_\_\_\_\_

Print Name: L. M. "Matt" Sebesta Jr.

Title: Brazoria County Judge

Date: May 6, 2026