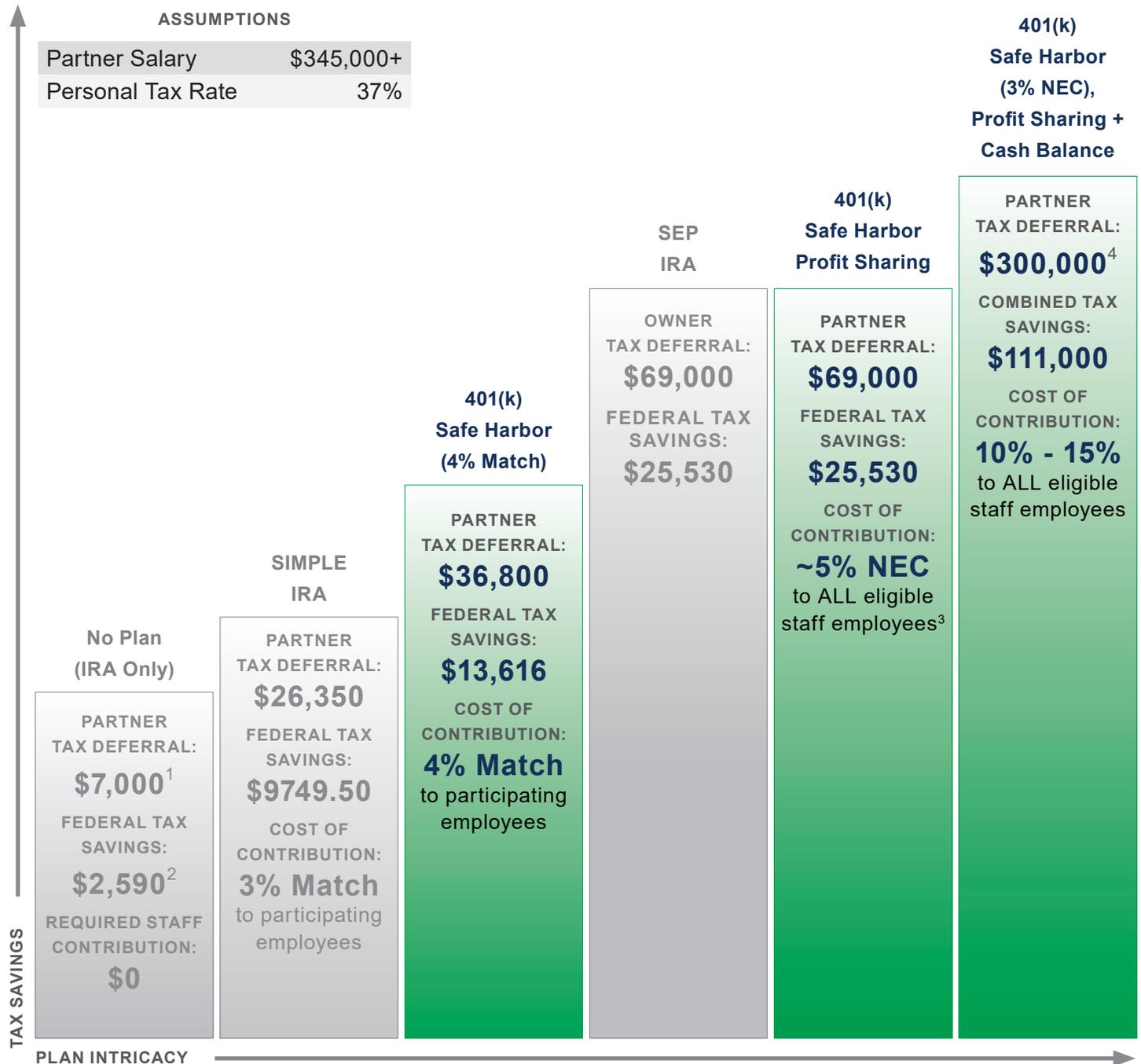


RESOURCES

# Plan Design Hierarchy



<sup>1</sup> Partner's deferral does not include age 50+ catch-up; <sup>2</sup> Contribution may not be deductible based on Adjusted Gross Income (AGI); <sup>3</sup> Partner(s) are generally older than staff for favorable testing conditions; <sup>4</sup> Dependent upon whether plan is subject to PBGC