



**SUBJECT:** 400 Human Resources

**Policy:** 404.2 Tax Sheltered Plans

**Effective:**

**Revised:**

**Reviewed:**

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Supplemental Retirement Plans (called SRA's) allow you to save extra money for retirement over and above any contributions you may make to an employer mandated retirement plan. Contributions are pre-tax and must be made through payroll deduction. All non-student employees who receive paychecks through Great Falls College Montana State University are eligible to contribute to either a tax sheltered annuity 403(b) or tax deferred compensation 457 (b).

The Montana University System has issued an approved list of eligible carriers that may be obtained through Human Resources.