

**ERICK ROESER**  
AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

585 FISCAL DRIVE, SUITE 100  
SANTA ROSA, CA 95403  
PHONE (707) 565-2631  
FAX (707) 565-3489



**AMANDA RUCH, CPA**  
ASSISTANT AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

**BROOKE KOOP, CPA**  
ASSISTANT AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

**KATHLEEN PARNELL**  
ASSISTANT AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

## Deferring All or Part of a Lump Sum Payment – Deferred Compensation

If you will be receiving a lump sum payment and you would like to defer any or all of the lump sum payment into your 457(b) Deferred Compensation account with Nationwide, (either on a pre-tax basis or after-tax basis (Roth)), please complete the [Accrual/Lump Sum Deferral Form](#) for a one-time deferral. This form will not supersede or replace any regular ongoing deferrals.

- Form submission deadline is the end of day Monday - the last day of the pay period.
- Your lump sum payment will be subject to the following deductions:
  - Social Security and Medicare taxes totaling 7.65%\*
  - If you are a plan A, Legacy Employee, employee pension contributions, ranging from an estimated 10%-15% depending on your specific retirement enrollment coverage; and
  - Federal and State withholding taxes will be applied to any amount not deferred into your pre-tax 457 Plan.
- Submit completed forms to [ACTTC-Deferred-Comp@sonoma-county.org](mailto:ACTTC-Deferred-Comp@sonoma-county.org)

### Maximum deferral limit by age in 2023:

50 or older: \$30,000  
49 and under: \$22,500

Please let me know if you have any questions.

Thank you,

Christy Kazarian  
Deferred Compensation  
(707) 565-3221  
[ACTTC-Deferred-Comp@sonoma-county.org](mailto:ACTTC-Deferred-Comp@sonoma-county.org)