**House Bill 2283**  
**Senate Amendments**  
**Section-by-Section Analysis**

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| SECTION 1.  Section 609.006(a), Government Code, is amended to read as follows:  
(a) A deferred compensation plan must conform to federal law to provide that deferred amounts and investment income are not includable, for federal income tax purposes, in the gross income of a participating employee until distributed to the employee, subject to the employee's option to designate all or a portion of deferred amounts as Roth contributions under Section 609.5021, the federal income tax treatment of which is governed by Section 402A, Internal Revenue Code of 1986. | Same as House version. | Same as House version. |

SECTION 2. Subchapter C, Chapter 609, Government Code, is amended by adding Section 609.5021 to read as follows:  
Sec. 609.5021. ROTH CONTRIBUTION PROGRAMS.  
The board of trustees may:  
(1) establish a qualified Roth contribution program in accordance with Section 402A, Internal Revenue Code of 1986, under which an employee may designate all or a portion of the employee's contribution under a 401(k) plan as a Roth contribution at the time the contribution is made; and  
(2) if authorized by federal law, establish a program in accordance with the applicable federal law under which an employee may designate all or a portion of the employee's contribution under a 457 plan as a Roth
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SECTION 3. Section 609.5025(d), Government Code, is amended to read as follows:
(d) At any time, an employee participating in a 401(k) plan under this section may, in accordance with rules adopted by the board of trustees, elect to end participation in the 401(k) plan, to contribute to a different investment product, or to contribute a different amount to the plan, or to designate all or a portion of the employee's contribution as a Roth contribution subject to the availability of a Roth contribution program under Section 609.5021.

SECTION 4. Subchapter C, Chapter 609, Government Code, is amended by adding Section 609.5026 to read as follows:
Sec. 609.5026. STATE MATCHING CONTRIBUTIONS. (a) Except as provided by Subsection (b) and subject to a separate legislative appropriation for that purpose, the Employees Retirement System of Texas may make matching contributions to a 401(k) plan on behalf of employees participating in the plan solely from, and in an amount specified by, the appropriation.
(b) The Employees Retirement System of Texas may only make a contribution under this section if the trust
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<td>Fund: (1) receives amounts sufficient to cover normal cost; and (2) maintains a funded ratio equal to or greater than 90 percent.</td>
<td>Same as House version.</td>
<td>Same as House version.</td>
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SECTION 5. This Act takes effect September 1, 2009.