

---

PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
106 Washington Avenue, Plainview, New York 11803



*Office of Business and Finance*

Phone: (516) 434-3050  
Fax: (516) 937-9142  
E-mail: [cdillon@pobschools.org](mailto:cdillon@pobschools.org)

---

To: All 10 Month Employees

From: Dr. Christopher Dillon  
Assistant Superintendent for Business

Re: NOTICE OF ELECTION FOR ANNUALIZED SALARY  
SECTION 409A OF THE INTERNAL REVENUE CODE

---

*Dr. Christopher Dillon  
Assistant Superintendent for Business*

This is to notify the Plainview-Old Bethpage Central School District that I have elected beginning with the \_\_\_\_\_ school year to have the salary for the approximately 10-month period during which I actually perform services paid out over the following:

(Choose one)

\_\_\_\_\_ Equal bi-weekly payments beginning in the month of September, with no money withheld for lump sum payment in June (21 paychecks).

\_\_\_\_\_ Equal bi-weekly payments beginning in the month of September, with a final single lump sum payment in June encompassing all remaining payments (26 paychecks).

In the event a separation from service occurs before the end of the 12-month payment period (26 paychecks), I will be entitled to an additional payment for the amount I have actually earned from the beginning of the 12-month pay period until the date of my separation from service, but which has not yet been paid. This additional payment will be included in my final paycheck. For this purpose, "separation from service" shall have the same meaning as that term is defined in section 1.409A-1(h) of the Treasury Regulations.

This notice is irrevocable for any particular school year, and may not be changed or withdrawn after the beginning of the school year in which I am working. This notice will be effective for the \_\_\_\_\_ school year and all following school years, unless I choose to change my election. If I choose not to have my salary deferred in any future school year and be paid only during the period that I actually perform services, I will so notify the employer in writing prior to beginning work for that school year.

This notice shall have no effect if not submitted to the district prior to the time I begin working for the \_\_\_\_\_ school year.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_