Equity-League 401(k) Benefit Fund

165 West 46 St., Suite 812
New York, NY 10036
(212) 869-9380 or toll free (800) 344-5220

*DEFERRED SALARY AGREEMENT**

Participant's Name: _____
First Middle Last

Address: _____
Street City State Zip

Social Security No: _____-_____-_____

Name of Show in Which Employed: Wicked

Employer's Name: Wicked LLC Employer EIN: 71-0947388

Effective Date: This Deferred Salary Agreement is effective for the first payroll period starting on and after,

_____, 20_____.

CHECK THE BOX THAT APPLIES:

☐ **DEFERRED SALARY CONTRIBUTION:** I elect to contribute _____%. You may elect to defer a minimum of 1% of salary on each pay period to the Equity-League 401(k) Benefit Fund, to be deposited in my Deferred Salary Account. I understand that I may revoke my election at any time or I may change this election at any time. Such revocation or change shall take effect as soon as practicable.

☐ **I DO NOT ELECT TO HAVE CONTRIBUTIONS DEDUCTED FROM MY SALARY.**

You can change the rate of your future Salary Deferral Contributions or suspend them by completing and submitting a new form to your employer. Such a change or suspension will take effect as soon as administratively possible.

The maximum weekly compensation that counts towards salary deferrals is $7,500.00. Under the terms of the **Plan,** if your weekly salary is above $7,500, the salary above $7,500 may not be deferred, regardless of how much higher your weekly salary may be. For example, if you elect to defer 1%, and your weekly salary is $9,000, your weekly deferral will be $75 (1% of $7,500). If you are employed under a contract where the weekly compensation limit is less than $7,500.00, then salary deferrals are only permitted up to that amount. Please note that you may defer only taxable income. For example, you cannot defer non-taxable overscale per diem.

In addition, your TOTAL YEARLY Deferred Salary Contribution cannot exceed the amount established by law - $24,500 for 2026 to this Plan and any other employer's plan combined. Salary deferrals for ALL EMPLOYERS (not just work under Actors' Equity Association employment contracts) are limited to the maximum amounts for each tax year.

***Note that if you are between the ages of 50-59 and then 64 or older by December 31 of a given calendar year, you may defer an additional $8,000 known as a Catch-Up contribution (total of $32,500 for 2026).* If you are *between the ages of 60-63 by December 31 of a given calendar year, you may defer a Catch-Up contribution amount of $11,250 (total of $35,750 for 2026).* The $7,500.00 maximum weekly salary compensation limit does not apply for such additional Catch-Up contribution deferrals.**

Any amount deferred shall be returned to the Participant if the plan does not meet IRS guidelines. To notify the Plan of salary deferrals to another Plan that may cause the limit to be exceeded, contact the Fund Office at the above address. If you are deferring salary to this and another plan, you should contact your tax advisor about the applicable limits.

_____ _____
Participant Signature Date

_____ _____
Employer Signature Date

***NOTE:** This deferral form will be in effect for all shows performed under the same LORT Theatre, or under the same COST employment contract, unless a new form is submitted to the Fund Office.*