Plan Agreement for Plan Year 2026
Panola County – 282
Effective as of Jan. 1, 2026

Basic Plan Options	
Employee Deposit Rate:	7%
Employer Matching:	250%
Prior Service Credit:	175%

Retirement Eligibility	
At 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service

Optional Benefits	
Partial Lump-sum Payment at Retirement:	No
Group Term Life:	Active-plus-retirees
COLA:	100% CPI

Retirement Plan Funding	
Elected Rate:	10.17%
2025 Additional Employer Contribution:	$630,000.00

Total Contribution Rate	
Retirement Plan Rate:	10.17%
Group Term Life Rate:	.36%
Total Contribution Rate:	10.53%

Rates are contingent on receiving the additional employer contribution by Dec. 31, 2025.

Certification

I certify that the plan agreement for the participation of Panola County in TCDRS for the 2026 plan year truly and accurately reflects the official action taken during properly posted and noticed meeting on 8-12-25 (mm/dd/yy) by the Commissioners Court and such action is recorded in the official minutes.

County Judge's Printed Name: Rodger G. McLane

County Judge's Signature: [signature] Date: 8/13/25