

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

**PART VII - DEFERRED COMPENSATION
AND INSURANCE COST**

NAME OF REPORTING UNIT

**Item
No.**

Item description

7.4.0 Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)

A. Yes (Complete Item 7.4.1.)

B. No (Proceed to Item 7.5.0.)

7.4.1 **General Plan Information.** On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information:

A. The plan name

B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any

C. The plan number as reported on IRS Form 5500, if any

D. Indicate where costs are accumulated:

- (1) Home office
- (2) Segment

E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe .

7.4.2 **Deferred Compensation Plans.** Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80% of these deferred compensation costs allocable to this segment or business unit):

A. Description of Plan.

- 1. Stock Options
- 2. Stock Appreciation Rights
- 3. Cash Incentive
- 4. Other (explain)

B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.

- 1. Costs charged when accrued and the accrual is fully funded
- 2. Costs charged when accrued and the accrual is partially funded or not funded
- 3. Costs charged when paid to employee (pay-as-you-go)
- 4. Other (explain)