



Applies to: All university personnel responsible for the investment of deferred compensation plan funds

### Responsible Office

**Office of Business and Finance**

### POLICY

Issued: 02/01/2008  
Reviewed: 01/01/2015

The preferred investment vehicle used in Deferred Compensation Plans will be index mutual funds designed to replicate the return of the overall equity and fixed income markets at a low cost. The responsibility for investment of these funds is with the Office of Financial Services. This asset allocation will be reviewed on a periodic basic and revised as market conditions dictate.

### Purpose of the Policy

To provide for growth above the risk free rate in a diversified investment portfolio with the maintenance of prudently acceptable risk.

### Definitions

Term	Definition
Deferred Compensation Plan	An arrangement in which a portion of an employee's income is paid out at a later date after which the income was actually earned.

### PROCEDURE

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- I. The Deferred Compensation Plans are designed to be intermediate to long-term in nature and thus the asset allocation is designed to be as follows:

Asset	Range
Domestic Equities	30-50%
Domestic Fixed Income	10-30%
International Equities	10-25%
Inflation Protected Securities	10-20%
High Yield Fixed Income	0-10%
Money Market	0-10%
Real Estate Investment Trust	0-10%

### Responsibilities

Position or Office	Responsibilities
Office of Financial Services	Manage the investment of Deferred Compensation Plan funds.

### Contacts

Subject	Office	Telephone	E-mail/URL
Policy questions	Office of Financial Services	614-292-6261 or 800-678-6009	<a href="mailto:treasurer.ohio-state.edu">treasurer.ohio-state.edu/</a>

### History

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