

## CENSUS SPREADSHEET SPECIFICATIONS AND FREQUENTLY ASKED QUESTIONS

In order to update our records for your annual administration, please provide employee census data to us in a spreadsheet and upload it to us on our Retirement Center Website.

**Include all employees who received pay at any time during the year.**

### File Structure

The file should contain one record for each employee and include the following fields:

Social Security #	Employee's nine digit Social Security number.
Last Name	Last name of the employee.
First Name	First name of the employee.
Gender	For defined benefit and cash balance plans only: Please indicate "M" (male) or "F" (female).
Officer	Indicate with a "Y" (yes) if the employee was an "officer" <u>anytime</u> during the Plan Year.
Officer Title	Please indicate the employee's title.
Ownership Percent	If the employee is an owner, indicate the percent of ownership.
Date of Birth*	Date employee was born (MM/DD/YYYY).
Original Date of Hire*	Date employee was <b>originally</b> hired (MM/DD/YYYY).
Termination Date*	Date employee was terminated (MM/DD/YYYY).
Rehire Date*	Date employee was rehired (MM/DD/YYYY).
Other Employment Status	Indicate any changes to an employee's current status using the following codes. <b>(Leave this item blank for any employee whose status has not changed):</b> LM - Military Leave of Absence LA - Other Leave of Absence D - Died P - Disabled
Other Employment Status Date*	If there is a change in the employee's status, indicate the date the new status is in effect. For example, if an employee changes status from active to terminated, enter date of termination. (MM/DD/YYYY)
Hours of Service	Indicate annual hours worked by the employee, including all paid hours, such as vacation or sick leave. For employees who worked less than 1000 hours, please indicate the actual hours worked. For employees who worked more than 1000 hours, it is acceptable to indicate 1000 hours or the actual hours worked.

---

\* Please make sure that these fields are date fields and 10 characters long.

Gross Compensation	Total compensation paid to the employee for the plan year. Total compensation includes all W-2 Compensation paid to the employee plus compensation deferred under a 125 cafeteria plan, a 401(k) plan, and employee pre tax contributions to a Health Savings Account (HSA) Please provide sample W-2's or payroll report pages with the totals pages.
<ul style="list-style-type: none"> <li> <b>For Partners and Sole Proprietorships</b>            For partners, please provide K-1 earned income (currently line #15a). For sole proprietors, please provide Schedule C income (currently line #31). Also provide us with the draft Schedule K-1's (for partners) or Schedule C's (for sole proprietors) and Schedule SE's (calculation of FICA tax) for the year. Please note that we are required to adjust the partner's/sole proprietor's income by one-half of self-employment tax and the retirement plan contribution to determine their "compensation." We will use the standard methodology to calculate their compensation. Please let us know if the owner received any W-2 income, has additional Schedule C or K-1 income or if your accountant would prefer to perform this calculation.         </li> </ul>	
Portion of Gross Compensation that is Severance Pay	Severance Pay paid only because of an employee's termination of employment, including severance pay, parachute payments, or payments from an unfunded deferred compensation plan that are payable only after severance.
Portion of Gross Compensation that is Other excluded Compensation	Portion of Gross Compensation that is Other Excluded Compensation (please explain in the Remarks column). Other compensation excluded by your plan for the plan year.
Employee Pre-Tax 401(k)/403(b) Deferrals	401(k)/403(b) contributions (pre-tax) including any catch-up.
Employee Roth 401(k)/403(b) Deferrals	401(k)/403(b) Roth contributions (after-tax) including any catch-up.
Employee Pre-Tax 125 Cafeteria Deferrals	125 Cafeteria plan contributions for the plan year.
Employee Pre-Tax HSA Contributions	Employee pre-tax Health Savings Account contributions for the plan year.
Employee Pre-Tax Qualified Transportation Fringe Benefits	Qualified Transportation Fringe Benefits excluded from the employee's taxable wages. Example: Parking or mass transit passes provided by the employer or reimbursed to the employee, up to IRS exclusion limit.
Employer Match	Employer matching contributions for the plan year.
Safe Harbor Non-Elective	Safe Harbor Non-Elective contributions for the plan year.
Location/Division Code	Indicate each employee's location/division if eligibility and/or contributions are based on location/division.
Job Classification/Employee Type	Indicate Job Classification (i.e. staff/associate attorney) or Employee Type (if applicable). If any employees were Union employees or Nonresident Aliens (non-

U.S. Citizens working outside the U.S.), please indicate this using the following codes:

U- Union  
N- Nonresident Alien

Family Member and Relationship For any employee who is related to a “1% owner,” indicate name of family member related to, and relationship. An individual is a “1% owner” if that individual owns more than 1% of the employer at any time during the plan year or during the 12 months preceding the plan year. Note that Spouse includes same-sex spouses whose marriage is recognized under Federal law.

Remarks Any remarks or additional information for individual employees.

### **FREQUENTLY ASKED QUESTIONS ABOUT THE EMPLOYEE CENSUS DATA**

**A. Who should I include in the census data I send to Kravitz?**

Include all employees who received pay at any time during the plan year, even if they terminated employment or are not eligible for the plan.

**Tip:** Total the compensation and 401(k) deferral fields and compare them to your payroll reports, to verify that all employees are included.

**B. What is considered “compensation”?**

Compensation generally includes wages and other payments reported on Form W-2. Compensation also includes 401(k), HSA and 125 cafeteria plan deferrals. (For sole proprietors, compensation is net Schedule C income. For partners, compensation is K-1 income.)

**C. Do I have to complete the Other Excluded Compensation field?**

Please complete this field *only if* your plan excludes a portion of compensation like bonuses. Otherwise, leave blank.

**D. Why does Kravitz need hours worked and dates of birth, hire, rehire and termination?**

We need to know if employees are old enough to participate in the plan, if they are retirement age, and if they are required to take age 70½ minimum distributions. Sometimes age is a factor in determining a participant’s contribution. We also take age into account when doing nondiscrimination testing.

We use hours worked, as well as dates of hire and termination, to determine when an employee becomes eligible to participate in the plan, whether they are eligible to receive a contribution, and to determine vesting. We also have to report certain terminated participants on Form 5500.

We need rehire dates because rehired employees have special rights under the plan, and sometimes join the plan on their date of rehire.

**E. Status Dates and Status Codes**

You only need to complete these fields if an employee has a *change* in status.

If you complete the Status Code field, you must complete the corresponding Status Date field, and vice versa. They must either both be blank, or both have something in them.

*If an employee is rehired, you should not give them a new hire date.* Instead, enter their rehire date in the Status Date field. This is important for vesting and other purposes.

**F. What other information should I send Kravitz with the employee census?**

- *Sample Forms W-2 and a copy of Form W-3*, so we can verify the compensation and 401(k) deferrals reported to us. If your plan uses an off-calendar plan year, please send us sample payroll report pages and the totals page, since W-2s are on a calendar year basis.
- The Required Information tab of the Data Collection Workbook includes information we need to report on Form 5500. It also contains information on any other companies the owner of your company may own, which affects nondiscrimination testing.

**G. Helpful tips that can save you money:**

- Make sure you have entered the required information for every employee (e.g. social security number, compensation, hours of service).
- Check the totals section at the top of the census against your payroll reports or Form W-3 to make sure they match.
- Use the Remarks field to let us know about anything special (such as a change in name).
- Complete and return all the information requested.