



Consultants, Actuaries and Administrators of Pension
and Profit Sharing Plans Since 1970

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Census Instructions

Employee census information should be provided for **all** employees with payroll for the reported period, regardless of:

- whether or not they were eligible to enter the plan in the current year, or
- how short their duration of employment or number of hours worked.

Therefore, any employee who received W-2 income for the reporting period should be listed on the census.

Form 5500 reporting and annual compliance testing requires a breakdown of all employees, including those who are:

- ineligible by service and/or age,
- eligible to participate,
- excludable (if applicable), or
- have separated from service

Pollard & Associates will use this data to determine eligibility for reporting and compliance testing.

The following descriptions are provided to assist you in accurately entering data.

FIRST NAME / LAST NAME / MIDDLE INITIAL entered as three distinct fields.

SOCIAL SECURITY NUMBER must be the employee's Social Security Number.

DATE OF BIRTH

ORIGINAL DATE OF HIRE is an employee's original date of hire. Re-hire dates should be noted separately under DATE OF REHIRE.

DATE OF TERM (1) is the employee's first date of separation of service with the employer.

TERM REASON (1) this column should be left blank except for employees who have terminated due to Disability or Death. In that case, please enter Disability or Death as appropriate.

DATE OF REHIRE is an employee's date of re-hire.

DATE OF TERM (2) is the employee's second date of separation of service with the employer.

TERM REASON (2) this column should be left blank except for employees who have terminated due to Disability or Death. In that case, please enter Disability or Death as appropriate.

HOURS are the total hours for which an employee was paid, including vacation, sick time, leave of absence, etc. for the period requested. For salaried individuals, hours can be based on a standard payroll week times the

number of weeks in the reporting period, e.g. 40 hours times 52 weeks, or 2080 hours. If actual hours are not available, you may report hours based on the following categories:

- If <500 hours enter 499
- If between 500 and 999 hours enter 999
- If 1000 hours or more enter 1000

GROSS COMPENSATION should include Gross Compensation for the period requested as reported on your Payroll Register. Gross compensation should:

- Include Section 125, 129, and 401(k) deductions.
- Include bonuses, commission, and overtime, even if they are excluded by your plan.
- Exclude severance pay, unless it is for accrued paid-time off.

***** Please refer to your Adoption Agreement on whether to include taxable fringe benefits such as taxable Group Term Life Insurance, Long Term Disability, car allowances, etc.*****

For Subchapter S Corporations: If an individual listed is a shareholder of a Subchapter S corporation, only list W-2 income for that shareholder in the compensation column. Distributions made to a Subchapter S shareholder are not considered earned income for retirement plan purposes.

For Sole Proprietors, Partners or Members of an LLC or LLP: If an individual listed is a sole proprietor, partner or a member of an LLC or LLP and does not have income reported on a W-2, do not list their distributions or guaranteed payments as compensation. We will contact the Employer's tax advisor for the necessary information from their Schedule C or K-1.

EXCLUDED COMPENSATION are types of compensation specifically excluded by your plan document. Please note that Safe Harbor 401(k) plans generally cannot exclude bonuses, commissions or overtime from the plan definition of overtime. Your Adoption Agreement will list the types of compensation excluded by your plan, if any.

If you are unsure of what should be reported in any of the columns above, you can send a copy of a comprehensive full year payroll register along with your completed census spreadsheet for your Pollard Administrator to review.

PRE-TAX 401(k) PAYROLL DEDUCTIONS is the amount deducted from an employee's paycheck as a pre-tax 401(k) contribution during the period. Include all pre-tax 401(k) deductions, including any pre-tax catch-up contributions. *We will reconcile these amounts with the actual deposits made to your investment provider.*

ROTH 401(k) PAYROLL DEDUCTIONS is the amount deducted from an employee's paycheck as an after-tax Roth 401(k) contribution during the period. Include all Roth 401(k) deductions, including any Roth catch-up contributions. This amount must be accounted for separately from pre-tax 401(k) deductions. *We will reconcile these amounts with the actual deposits made to your investment provider.*

EMPLOYER CONTRIBUTIONS (Match, Safe Harbor Match, Non-Elective Safe Harbor, Profit Sharing) IF you remit Employer contributions during the year *on a per-payroll, monthly or quarterly basis that are not calculated by Pollard*, please reference the chart below for details on what needs to be provided.

Contribution Type	Information Needed
Employer Match	The amount of non-safe harbor employer matching contributions deposited to the plan on behalf of each employee during the period.
Safe Harbor Match	The amount of safe harbor employer matching contributions deposited to the plan on behalf of each employee during the period.
Non-Elective Safe Harbor	The amount of safe harbor employer non-elective contributions deposited to the plan on behalf of each employee during the period.
Profit Sharing	The amount of non-safe harbor employer profit sharing contributions deposited to the plan on behalf of each employee during the period.

CORPORATE OFFICER enter “Yes” if the employee is an officer and “No” if they are not.

STOCK OWNERSHIP is the employee’s highest direct ownership percentage during the period.

FAMILY RELATIONSHIPS means any employee who is a **spouse, child, parent, or grandparent** of a Shareholder or Owner of the Employer. If such a relationship exists, type in one of the following: **spouse, child parent, or grandparent**.