

# COMPLETING THE ANNUAL CENSUS

## Training Tips

### Census Certification Tab

#### ■ **Contribution Information**

- Select the order you would like funds in the forfeiture account to be used.
- Whether or not the plan is making an employer matching contribution, profit sharing contribution, or Safe Harbor contribution, please select the appropriate boxes for each. Also, enter the amount or percentage that the plan has or will be contributing.

#### ■ **Corporate Information**

- Enter the plan's entity type (Corporation, LLC, Sole Proprietor, etc.) and how the company is taxed.
- Enter all owners of the company, each person's percentage of ownership, as well as the officers of the company.
- List all employees who are related to the owners in any way, as well as the relationship to the owners. This information is used for the required testing and contribution calculations.
- If this is the first year that RPCSI has services the plan, please list all employees who made over the highly compensated employee limit in the prior year (\$125,000 for 2019).
- If your plan is a member of a controlled group or an affiliated service group, provide the company names, company owners, and the percentage of ownership in each of the other companies.

#### ■ **ERISA Compliance**

- Enter the amount of the plan's Fidelity bond, as well as the Fidelity bond carrier. This information is required to be reported on the annual IRS Form 5500.
- Answer the next three questions regarding compliance of the plan.

**Census Data Tab:** Report all employees who earned wages in the applicable plan year, regardless of Plan eligibility or participation. Confirm totals with W-3.

- **Status Code** – Enter the code that applies to each participant. (Refer to the census template for abbreviations.) If the employee is still employed, leave this blank.
- **Gross Compensation** – Report gross wages subject to income tax withholding, *including* 401(k) salary deferrals, 125/Cafeteria deductions and bonuses. IF your plan excludes bonus, please report the specific bonuses in a separate column.
- **Fringe Benefits to Exclude from Gross Comp** – Report reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation, and welfare benefits excluded per the plan document.
- **Compensation from Date Eligible** – Complete only for employees newly eligible for the Plan during the current plan year. Enter the compensation from the employee's Entry Date through the end of the plan year.
- **401(k) Salary Deferrals, Roth contributions** – Report all salary deferrals withheld from each employee's pay, as well as Roth contributions (if the plan allows).
- **Employer Matching** – Report all employer matching contributions that were deposited periodically during the Plan year.
- **Safe Harbor Contributions** – Report all Safe Harbor contributions that were deposited during the Plan year.
- **Hours Worked** – Provide the actual number of hours worked by each employee for the entire Plan year, including any time the employee was compensated (vacation, paid time off, etc.).
- **Employee Type** – Indicate if any employees are excluded from the Plan, per the Plan document.