

CENSUS SPREADSHEET SPECIFICATIONS

In order to update our records for your annual administration, please provide employee census data to us in a spreadsheet. You may email the spreadsheet to us (password-protected), or mail us a diskette. Also send a hardcopy listing of the data. We are able to accept data in Excel, Lotus 123, or Dbase.

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).
Date of Hire*	Date employee was originally hired (MM/DD/YYYY).
Employment Status	Indicate any changes to an employee's current status using the following codes. (Leave this item blank for any employee whose status has not changed): T - Terminated R - Rehired LM - Military Leave of Absence LA - Other Leave of Absence D - Died P - Disabled
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 and a 401(k) plan.
	<p>For Partners and Sole Proprietorships</p> <p>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.</p>
Severance Pay	<i>Portion of Gross Compensation that is Severance Pay.</i> 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.
Other excluded Compensation	<i>Portion of Gross Compensation that is Other Excluded Compensation (please explain in the Remarks column).</i> Other compensation excluded by your plan for the plan year.
Employee 401(k)/403(b) & Roth 401(k)/401(b) Deferrals	<p>Include all of the following for the plan year:</p> <ol style="list-style-type: none"> 1. 401(k)/403(b) contributions (pre-tax) including any catch-up. 2. 401(k)/403(b) Roth contributions (after-tax) including any catch-up.
Cafeteria Deferrals	125 Cafeteria plan contributions for the plan year.
Employer Match	Employer matching contributions for the plan year.
Safe Harbor Non-Elective Contributions	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	<p>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:</p> <p>U - Union N - Nonresident Alien</p>
Family Member	For any employee who is related to an "owner," indicate the name of the family member related to, and relationship. An individual is a "owner" if that individual owns any percentage of the employer at any time during the plan year or during the 12 months preceding the plan year.
Remarks	Any remarks or additional information for individual employees.