



## Compliance Testing Data Requirements Instructions 2012 Plan Year

In order to perform your plan's 2012 compliance testing, we need you to provide data relating to all 403(b) and 457(b) plans you sponsor. The IRS rules require us to aggregate all 403(b) plans you sponsor when performing our testing. Accordingly, the IRS rules require us to do the same with your 457(b) plans. For example, if Envoy administers the 403(b) plan receiving your employee deferrals but another company administers your Special Pay 403(b) Plan, we will need participant census and contribution data from both plans in order to accurately process your contributions.

In the 2012 plan year compliance testing data requirements, we have included two spreadsheets. The first is named 2012 Compliance Testing Data Requirements-Envoy TPA.xls. The second is named 2012 Compliance Testing Data Requirements-Non-Envoy TPA.xls. As a result, you will need to provide the required data on the Envoy TPA spreadsheet. The Non-Envoy TPA spreadsheet will only need to be completed if you sponsor either 403(b) or 457(b) plans not administered by Envoy.

If you have requested to receive a data file from Envoy based on payroll data received from you during the 2012 plan year for your review and you have a plan administered by another company, you will need to provide the Non-Envoy TPA spreadsheet with the relevant data. Also, the information provided in the data file should be reviewed to confirm that it reflects complete and accurate data as described for the columns below.

Below are further instructions regarding how to provide the data requested on both spreadsheets:

- Complete SSN, Last Name, First Name: this information is required for all participants who made contributions to your 403(b)/457(b) plans during 2012
- Street Address, City, State, Zip, and Home Phone: this information is optional. However, it would be helpful to us in the event direct follow-up with the participant is necessary.
- Dates of Birth and Hire: this information is required so that we can accurately calculate your participants' catch-up contribution eligibility on the compliance tests. Ongoing, it would be used by our transaction team to help determine eligibility for distribution requests.
- Date of Separation: this is required for all participants who contributed during 2012. With this information, we can zero-out expected contributions, immediately approve submitted participant distribution requests, and assist in identifying Special Pay Contributions which can only be made to terminated participants.
- Full-Time Employee, Number of Payrolls Per Year, Employee Class: this information is optional but does help us to better project future contribution amounts.
- Vendor ID, Vendor Names: Please list all vendors contributed to in 2012 – one entry per row
- Money type, Contribution Amount: this data is required and can be obtained from Box 12 of the participants' W-2 forms. 403(b) Pre-tax contributions are identified with a Code E. After-tax Roth 403(b) contributions are identified with a Code BB. 457(b) contributions are identified with a Code G. Employer 403(b) and 457(b) Contribution amounts are generally processed outside of the payroll system (accounting warrant, for example).
- 2012 Gross Compensation: this data is required and should represent total compensation that is eligible for deferral to the 403(b)/457(b) plan.

If you have any questions, please call Paul Galbraith at 800-248-8858, ext. 117.

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