SCHEDULE SSA
(Form 5500)

Department of the Treasury
Internal Revenue Service

Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits

Under Section 6057(a) of the Internal Revenue Code

▶ **File as an attachment to Form 5500, 5500-C, or 5500-R.**

▶ **For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 5500 or 5500-C.**

OMB No. 1210-0016

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This Form Is NOT Open to Public Inspection

For the calendar year 1988 or fiscal plan year beginning , 1988, and ending , 19 .

▶ **This form must be filed for each plan year in which one or more participants with deferred vested benefit rights separated from the service covered by the plan. See instructions on when to report a separated employee.**

1a Name of sponsor (employer if for a single employer plan)

1b Sponsor's employer identification number

Address (number and street)

1c Is this a plan to which more than one employer contributes? . . ☐ **Yes** ☐ **No**

City or town, state, and ZIP code

2a Name of plan administrator (if other than sponsor)

2b Administrator's employer identification no.

Address (number and street)

City or town, state, and ZIP code

3a Name of plan

3b Plan number ▶

4 Have you notified each separated participant of his or her deferred benefit? . . . . . ☐ **Yes** ☐ **No**

General Instructions

Note: *Please type or print all information and submit original copy only.*

Who Must File.—The plan administrator must file this form for any plan year for which a separated plan participant is reported under "When To Report a Separated Participant" below.

What To File.—File this schedule and complete all items. If you need more space, use additional copies of Schedule SSA, completing only items 1, 3, 5, and 6 of the additional copies.

A machine-generated computer listing showing the information required in items 5 and 6 may be submitted in lieu of completing items 5 and 6 on the schedule. Complete items 1 through 4 on Schedule SSA and enter in items 5 and 6 a statement that a list is attached. On each page of the computer list, enter the name of the sponsor, the EIN, the plan name, and the plan number. The list must be in the same format as items 5 and 6.

How To File.—File as an attachment to Form 5500, 5500-C, or 5500-R.

When To Report a Separated Participant.—

In general, ***for a plan to which only one employer contributes,*** a participant must be reported on Schedule SSA if:

(1) The participant separates from service covered by the plan in a plan year, and

(2) The participant is entitled to a deferred vested benefit under the plan.

The separated participant must be reported no later than on the Schedule SSA filed for the plan year following the plan year in which separation occurred. The participant may be reported earlier (i.e., on the Schedule SSA filed for the plan year in which separation occurred). Once separated participants have been reported on a Schedule SSA they should not be reported on a subsequent year's Schedule SSA.

However, a participant is not required to be reported on Schedule SSA if, before the date the Schedule SSA is required to be filed (including any extension of time for filing), the participant:

(1) Is paid some or all of the deferred vested retirement benefit,

(2) Returns to service covered by the plan, or

(3) Forfeits all of the deferred vested retirement benefit.

In general, ***for a plan to which more than one employer contributes,*** a participant must be reported on Schedule SSA if:

(1) The participant incurs two successive one-year breaks in service (as defined in the plan for vesting purposes) in service computation periods, and

(2) The participant is (or may be) entitled to a deferred vested benefit under the plan.

The participant must be reported no later than on the Schedule SSA filed for the plan year in which the participant completed the second of the two consecutive one-year breaks in service. The participant may be reported earlier (i.e., on the Schedule SSA filed for the plan year in which he or she separated from service or completed the first one-year break in service).

However, a participant is not required to be reported on Schedule SSA if, before the date the Schedule SSA is required to be filed (including any extension of time for filing), the participant:

(1) Is paid some or all of the deferred vested retirement benefit,

(2) Accrues additional retirement benefits under the plan, or

(3) Forfeits all of the deferred vested retirement benefit.

Cessation of Payment of Benefits.—As described above in "When To Report a Separated Participant," a participant is not required to be reported on Schedule SSA if, before the date the Schedule SSA is required to be filed, some of the deferred vested benefit to which the participant is entitled is paid to the participant. If payment of the deferred vested benefit ceases before all of the benefit is paid to the participant, the benefit to which the participant remains entitled must be reported on the Schedule SSA filed for the plan year following the last plan year within which any of the benefit was paid to the participant. However, a participant is not required to be reported on Schedule SSA on account of a cessation of payment of benefits if, before the date the schedule is required to be filed (including any extension of time for filing), the participant:

(1) Returns to service covered by the plan,

(2) Accrues additional retirement benefits under the plan, or

(3) Forfeits the remaining benefit.

Separation of a Re-employed Employee.— The deferred vested benefit reported on the current Schedule SSA for a re-employed employee who is again separated from service must include only the benefit not previously reported in or for prior years. Generally, the benefit to be shown on the current filing will be the benefit earned during the re-employment period.

Caution: *A penalty may be assessed if Schedule SSA (Form 5500) is not timely filed.*

Specific Instructions

4. Check "Yes" if you have complied with the requirements of Code section 6057(e). The notification to each participant must include the information set forth on this schedule and the information with respect to any contributions made by the participant and not withdrawn by the end of the plan year. Any benefits that are forfeitable if the participant dies before a certain date must be shown on the statement.

5(a). Please be careful to enter the exact social security number of each participant listed.

If the participant is a foreign national employed outside of the United States who does not have a social security number, enter the participant's nationality.

5(b). Enter each participant's name exactly as it appears on the participant's social security card or the employer's payroll records for purposes of reporting to the Social Security Administration.

5(c). From the following list, select the code that describes the type of annuity that will be provided for the participant. The type of annuity to be entered is the type that normally accrues under the plan at the time of the participant's separation from service covered by the plan (or for a plan to which more than one employer contributes at the time the participant incurs the second consecutive one-year break in service under the plan).

A A single sum

B Annuity payable over fixed number of years

C Life annuity

D Life annuity with period certain

E Cash refund life annuity

F Modified cash refund life annuity

G Joint and last survivor life annuity

M Other

5(d). From the following list, select the code that describes the benefit payment frequency during a 12-month period.

A Lump sum

B Annually

C Semiannually

D Quarterly

E Monthly

M Other

5(e). For a defined benefit plan, enter the amount of the periodic payment that a participant would normally be entitled to receive under 5(c), commencing at normal retirement age. However, if it is more expedient to show the amount of periodic payment the participant would be entitled to receive at early retirement date, enter that amount.

For a plan to which more than one employer contributes, if the amount of the periodic payment cannot be accurately determined because the plan administrator does not maintain complete records of covered service, enter an estimated amount and add the letter "X" in column 5(c) in addition to the annuity code to indicate that it is an estimate. If, from records maintained by the plan administrator, it cannot be determined whether the participant is entitled to any deferred vested benefit, but there is reason to believe he or she may be entitled, leave column 5(e) blank and enter "Y" in column 5(c) in addition to the annuity code.

5(f). For a defined contribution plan, if the plan states that a participant's share of the fund will be determined on the basis of units, enter the number of units credited to the participant.

If, under the plan, participation is determined on the basis of shares of stock of the employer, enter the number of shares and add the letter "S" to indicate shares. A number without the "S" will be interpreted to mean units.

5(g). For defined contribution plans, enter the value of the participant's account at the time of separation.

6. If, after a participant has been reported on Schedule SSA, the participant:

(1) is paid some or all of the deferred vested retirement benefit, or

(2) forfeits all of the deferred vested retirement benefit,

the plan administrator may, at its option, request that the participant's deferred vested benefit be deleted from Social Security Administration's records. Information reported in item 6, columns (a) through (g), is to be the exact information previously reported on Schedule SSA for the participant.

If this option is chosen because the participant is paid some of the deferred vested benefit, the reporting requirements described in "Cessation of Payment of Benefits" above apply if payment of the benefit ceases before all of the benefit is paid to the participant.

Also, if a person was erroneously reported on a prior Schedule SSA, use item 6 to delete this information from Social Security Administration's records.

Signature.—This form must be signed by the plan administrator. If more than one Schedule SSA is filed for one plan, only page one should be signed.