

403(b) Plan
Minimum Vesting Standards

Worksheet 2B – Determination of 403(b) Status

Instructions – All items must be completed. A “Yes” answer generally indicates a favorable conclusion is warranted, while a “No” answer indicates a problem exists, unless otherwise indicated. Use the space on the worksheet to explain any “No” answer.

The technical principles in this worksheet may be changed by future regulations or guidelines

Name of plan

I. Vesting	Plan Reference	Yes	No	N/A
a. Are all contributions (both employer and employee) fully and immediately vested Note: If yes, stop here, and do not complete the remainder of this worksheet.				
b. If line a is “no”, does the plan fully vest employee contributions (including elective deferrals, Roth, and after-tax contributions), but provide a vesting schedule for employer contributions? If the plan specifies a vesting schedule for employer contributions, does it set forth in a definitely determinable manner how employees will accumulate vesting service				
c. Is the vesting schedule for employer contributions nondiscriminatory? See Worksheet 5B				
d. Does the plan provide for separate bookkeeping for vested and nonvested amounts				
e. Does the plan provide full vesting on plan termination				
f. Does the plan provide that if an individual dies while performing qualified military service, vesting credit is given for the period of such service				

Explain any "No" answers in this section