Every year it’s important to review the requirements for operating your Salary Reduction Simplified Employee Pension (SARSEP) plan. Use this checklist to help you keep your plan in compliance with many important rules. For additional information (including examples) on how to find, fix and avoid each mistake click on “(More).” See [www.irs.gov/retirement](http://www.irs.gov/retirement) and click on “Types of Retirement Plans” for Fix-It Guides and other resources for SARSEPs and other plan types.

If you answered “No” to any of the above questions, you may have a mistake in the operation of your SEP plan. This list is only a guide to a more compliant plan, so answering “Yes” to each question may not mean your plan is 100% compliant. Many mistakes can be corrected easily, without penalty and without notifying the IRS.

- **contact your tax advisor**
- **visit the IRS at [www.irs.gov/retirement](http://www.irs.gov/retirement)**
- **call the IRS at (877) 829-5500**