

**SCHEDULE SSA
(Form 5500)**

**Annual Registration Statement Identifying Separated
Participants With Deferred Vested Benefits**

OMB No. 1210-0016

1994

Department of the Treasury
Internal Revenue Service

Under Section 6057(a) of the Internal Revenue Code

► File as an attachment to Form 5500 or 5500-C/R.

► For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 5500 or 5500-C/R.

**This Form Is NOT
Open to Public
Inspection**

For the calendar year 1994 or fiscal plan year beginning _____, 1994, and ending _____, 19

- This schedule 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.
- Type or print in ink all entries on this schedule. File the originals.
- All attachments to this schedule should have entries only on the front of the page.

1a Name of plan sponsor as shown on line 1a of Form 5500 or 5500-C/R Number, street, and room or suite no. (If a P.O. box, see the instructions for 1a.) City or town, state, and ZIP code	1b Sponsor's employer identification number (EIN) : : : 1c Is this a plan to which more than one employer contributes? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
2a Name of plan administrator (if other than sponsor) Number, street, and room or suite no. (If a P.O. box, see the instructions for line 1a.) City or town, state, and ZIP code	2b Administrator's EIN : : :

3a Name of plan	3b Three digit plan number ►	
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4 Have you notified each separated participant of his or her deferred benefit? ► Yes No

5 Separated participants with deferred vested benefits (if additional space is required, see **What To File** in the instructions)

(a) Social security number	(b) Name of participant	Enter code for nature and form of benefit		Amount of vested benefit			(h) Plan year in which participant separated
		(c) Type of annuity	(d) Payment frequency	(e) Defined benefit plan—periodic payment	Defined contribution plan		
					(f) Units or shares	(g) Total value of account	

The Following Information Is Optional (See Line 6 in the instructions.)

6 Use this line item to report: (a) separated participants with deferred vested benefits who were previously reported on Schedule SSA (Form 5500) and who have received part or all of their vested benefits or who have forfeited their benefits during the plan year for which this schedule is being filed, and (b) to delete participants erroneously reported on a prior Schedule SSA (Form 5500).

Note: Participants listed in this item, because they have received part of their vested benefits, must also be reported in item 5 above listing their remaining vested benefits.

(a) Social security number	(b) Name of participant	Enter code for nature and form of benefit		Amount of vested benefit			(h) Plan year in which participant separated
		(c) Type of annuity	(d) Payment frequency	(e) Defined benefit plan—periodic payment	Defined contribution plan		
					(f) Units or shares	(g) Total value of account	

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of plan administrator ►

Date ►

General Instructions

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

Who Must File.—The plan administrator must file this schedule 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 line items. If you need more space, use either: (1) additional copies of Schedule SSA, completing only lines 1a, 1b, 3a, 3b, 5, and 6 of the additional copies, or (2) additional sheets the same size as the schedule containing the information asked for on lines 1a, 1b, 3a, 3b, 5, and 6. The information required on lines 5 and 6 should be listed in the same format as lines 5 and 6 on Schedule SSA. Enter information on the front of the attachment only.

You may send a machine-generated computer listing showing the information required on lines 5 and 6 in lieu of completing lines 5 and 6 on the schedule. Complete lines 1 through 4 on Schedule SSA and enter on lines 5 and 6 a statement that a list is attached. On each page of the computer listing, enter the name of the sponsor (line 1a), the EIN (line 1b), the plan name (line 3a), and the plan number (line 3b). Use the same format as lines 5 and 6 on Schedule SSA.

How To File.—File as an attachment to Form 5500 or 5500-C/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 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 1-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 1-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 1-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 (including any extension of time for filing), 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

Line 1a.—If the Post Office does not deliver mail to the street address and you have a P.O. box, enter the box number instead of the street address.

Line 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 about 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.

Line 5, column (a).—Enter the exact social security number (SSN) of each participant listed. If the participant is a foreign national employed outside the United States who does not have an SSN, enter the participant's nationality.

Line 5, column (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.

Line 5, column (c).—From the following list, select the code that describes the type of annuity that will be provided for the participant. Enter the type of annuity 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 1-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

Line 5, column (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

Line 5, column (e).—For a defined benefit plan, enter the amount of the periodic payment that a participant would normally be entitled to receive under line 5, column (e), 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, 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" on line 5, column (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 line 5, column (e) blank and enter "Y" on line 5, column (c) in addition to the annuity code.

Line 5, column (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.

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

Line 6.—If, after a participant has been reported on Schedule SSA, the participant (i) is paid some or all of the deferred vested retirement benefit, or (ii) 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 the Social Security Administration's records. Information reported in line 6, columns (a) through (g), must 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 line 6 to delete this information from the 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.

