

Form 886-A (Rev. January 1994)	Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended 2010

Section 403(b) Compliance Check for Higher Education

Questions 1-7 ask about the opportunity you offer to your employees to elect a 403(b) salary deferral. Employees for purposes of this Compliance Check are defined as those not leased from an outside organization.

1) Do you offer employees (not leased from an outside organization) an opportunity to enter into a salary reduction agreement to reduce current compensation in exchange for your contribution to a 403(b) salary deferral plan?

- Yes (GO TO QUESTION 2) No (STOP AND RETURN COMPLIANCE CHECK VIA THE ENCLOSED INSTRUCTIONS AND COVER LETTER)

2) Is this opportunity for employees to elect 403(b) salary deferral conditioned upon eligibility for other employee benefits you offer (e.g. health insurance, paid sick and vacation, employer funded retirement, etc.)?

- Yes No

3) Do you require a minimum salary deferral amount?

- Yes (GO TO QUESTION 4) No (GO TO QUESTION 5)

4) Identify the minimum deferral amount that you require:

- Less than \$200 \$200 Greater than \$200

5) Indicate the range of annual hours of service required to be eligible for employee salary deferral:

- 0-799 800-999 1,000-1,199 1,200+

6) How often do you communicate the opportunity to **begin** elective 403(b) salary deferrals?

- Once at hire
 At least quarterly
 Annually
 Other (Explain): _____
 Not applicable

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7) How often do you communicate the opportunity to **change** an existing 403(b) deferral election?

- Once at hire
- At least quarterly
- Annually
- Other (Explain): _____
- Not applicable

Questions 8-12 ask about the opportunity that you might offer employees (in addition to electing 403(b) deferrals) to elect an after-tax Roth 403(b) salary deferral.

8) Do you offer employees an opportunity to elect an after-tax Roth 403(b) salary deferral?

- Yes (GO TO QUESTION 9)
- No (GO TO QUESTION 13)

9) Are eligibility requirements for after-tax Roth 403(b) salary deferral **the same as** those for regular elective 403(b) salary deferral?

- Yes (GO TO QUESTION 11)
- No (GO TO QUESTION 10)

10) Specify how the eligibility requirements for a Roth salary deferral differs from the eligibility requirements for a regular elective 403(b) salary deferral:

11) How often do you communicate the opportunity to **begin** an elective Roth 403(b) salary deferral?

- Once at hire
- At least quarterly
- Annually
- Other (Explain): _____
- Not applicable

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12) How often do you communicate the opportunity to **change** an existing Roth 403(b) deferral election?

- Once at hire
- At least quarterly
- Annually
- Other (Explain): _____
- Not applicable

Questions 13-14 ask about the opportunity that you might offer to medical residents to elect 403(b) salary deferral.

13) Does your entity (as identified here and in the cover letter) offer a residency program to doctors who have graduated from medical school?

- Yes (GO TO QUESTION 14)
- No (GO TO QUESTION 15)
- Not Applicable (i.e. do not have a medical school) (GO TO QUESTION 15)

14) Are residents eligible for 403(b) elective deferrals?

- Yes
- No

Questions 15-18 asks about employee groups (faculty and non-faculty) that are excluded from electing 403(b) salary deferrals. Employees for purposes of this Compliance Check are defined as those not leased from an outside organization.

15) Are faculty employees excluded from electing 403(b) salary deferrals?

- Yes (GO TO QUESTION 16)
- No (GO TO QUESTION 17)

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16) Which of the following faculty employee groups are excluded from electing 403(b) salary deferrals (CHECK ALL THAT APPLY)? For each of the groups, state the reason(s) for exclusion and the faculty type(s) excluded.

Faculty employees that make a one time irrevocable election to participate in a governmental retirement plan (including Indian Tribal Governments) instead of the 403(b) plan

Part time faculty employees

Faculty employees covered by a collective bargaining agreement

Visiting professors

Assistant professors

Associate professors

Faculty associates

Research professors

Adjunct professors

Adjunct instructors

Adjunct lecturers

Teaching fellows

Student assistants

Other (specify) _____

No exclusions

Reason for any exclusion(s) listed above:

17) Are administrative and support staff employees excluded from electing 403(b) salary deferrals?

Yes (GO TO QUESTION 18)

No (GO TO QUESTION 19)

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18) Which of the following administrative and support staff employee groups are excluded from electing 403(b) salary deferrals (CHECK ALL THAT APPLY)? For each of the groups, state the reason(s) for exclusion and the position type(s) excluded.

- Part time employees
- Employees that make a one time irrevocable election to participate in a governmental retirement plan (including Indian Tribal Governments) instead of the 403(b) plan
- Employees covered by a collective bargaining agreement
- Ground maintenance Janitors Transportation
- Security Health care Student assistants
- Other (specify) _____

No exclusions

Reason for any exclusion(s) listed above:

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Questions 19-21 ask about having a written plan document(s).

19) Do you have a written plan document(s) that describes the material terms of your 403(b) salary deferral plan and allocates responsibilities for plan administration?

- Yes (GO TO QUESTION 20) No (END OF COMPLIANCE CHECK;
RETURN COMPLIANCE CHECK VIA
THE ENCLOSED INSTRUCTIONS AND
COVER LETTER)

20) Indicate the year you adopted your most recent 403(b) plan document(s):

- 2010 2009 Prior to 2009 (indicate year : _____)

21) Are the groups of employees excluded from eligibility for 403(b) elective deferral specified in your most recent 403(b) plan document?

- Yes No