

Request for Information Instructions for Question 2

The following documents may be useful in determining the number of active employees in a plan in a given year: W-2s, personnel records, employee census information and employee data gathered for non-discrimination testing in 401(k) plans.

2a) Active participants are those individuals who are employed at any time during the year in question and covered by the plan. If your plan is a 401(k) plan, active participants include those individuals who are employed at any time during the year in question and are eligible to participate in the plan even if they elect not to make contributions to the plan. Do **not** include participants who terminated employment in prior years.

Please note that the number of active participants on line 2a will most likely not coincide with the number of total participants on Form 5500 line 5, which includes participants who terminated in prior years who are entitled to future benefits and will most likely not coincide with the active participant counts on Form 5500 lines 6a(1) and 6a(2), which are only the beginning of year and end of year active participant counts.

2b) Include all participants on line 2a that were terminated involuntarily, including those participants in 401(k) plans who had no account balances because they chose not to make contributions to the plan.

2c) The percentage used to determine whether a partial termination may have occurred.
(Line 2b / line 2a)

2d) Include all participants on line 2a that were terminated voluntarily, including those participants in 401(k) plans who had no account balances because they chose not to make contributions to the plan.

2e) The number of active participants at the end of the plan year should coincide with the number of active participants on Form 5500 line 6a(2).