

# Data Transmittal Memorandum

## Discrimination Testing

### IRC Section 105(h)

### Safe Harbor Test

To: Actuarial Work-Products, 8025 North Point Blvd, Suite 207W  
 Winston-Salem, NC 27106 Tel. 336-759-2035  
 harker2@earthlink.net pgc512@awpse.com

From: \_\_\_\_\_

Date: \_\_\_\_\_

## Addressees

### Addressee Number 1

Plan Sponsor Name \_\_\_\_\_ ID \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

E-Mail \_\_\_\_\_ Contact \_\_\_\_\_

### Addressee Number 2

User Name \_\_\_\_\_ ID \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

E-Mail \_\_\_\_\_ Contact \_\_\_\_\_

**Addressee Number 3**

Engager Name \_\_\_\_\_ ID \_\_\_\_\_

Addressee \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Tel. \_\_\_\_\_ Fax. \_\_\_\_\_

E-Mail \_\_\_\_\_ Contact \_\_\_\_\_

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**Participating Employers**

<u>Name of Affiliate or Subsidiary</u>	<u>Relationship to Plan Sponsor</u>	<u>Tax or Legal Classification</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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## Plan Data

Plan Name \_\_\_\_\_ DOL No. \_\_\_\_\_

Plan Benefits \_\_\_\_\_

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## Valuation Data

Valuation Date \_\_\_\_\_ Test Year \_\_\_\_\_

## Eligibility Test Data

	<u>Total</u>	<u>Excludible</u>	<u>Non-Excludible</u>
Employees	_____	_____	_____
Participants	_____	_____	_____

## Benefits *per se* Test Data

Did the Plan discriminate in favor of the prohibited class with respect to any of the following during the Plan Year?

Eligibility (probationary periods, e.g.)? \_\_\_\_\_

Benefits (includes optional benefits)? \_\_\_\_\_

Contributions (Employer or Participant)? \_\_\_\_\_

Tenure or compensation? \_\_\_\_\_

## Potential for Discrimination

**Were there any instances during the Test Year when the Plan Offered to any employee grouping any benefits or contributions that were different from those that were offered to another employee grouping where the potential of discrimination in favor of the HCI was present?**

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**Notes:**

- 1. Employer ID is any four-digit designation selected by Submitter.**
- 2. Relationship is that to the Plan Sponsor**
- 3. Classification is: C-Corp, Partnership, LLC, etc.**
- 4. For Plan purposes, all options should be combined in the testing.**
  
- 5. Employees are used in the broadest possible sense: (a) common law, and independent contractor, (b) full-time, seasonal, part-time and (c) active and non-active, e.g.**
- 6. Participants are all such regardless of status or title.**
- 7. An Excludible Employee is one (a) under age 25, (b) with less than three years of service, (c) working under 35 hours per week, (d) working less than nine months per year on average (temporary), (e) working under a union contract or (f) working as a non-resident alien with no domestic income.**