

**SCHEDULE SSA
(Form 5500)**Department of the Treasury
Internal Revenue Service**Annual Registration Statement Identifying Separated
Participants With Deferred Vested Benefits**

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 the instructions for Form 5500 or 5500-C/R.**

OMB No. 1210-0016

1997**This Form Is NOT
Open to Public
Inspection**

For the calendar year 1997 or fiscal plan year beginning , 1997, and ending , 19

1a Name of plan sponsor (employer if for a single employer plan)**1b** Sponsor's employer identification number (EIN)**2a** Name of plan**2b** Three digit
plan number ►**3** Enter one of the following Entry Codes in column (a) for each separated participant with deferred vested benefits that:**Code A** — has not previously been reported.**Code B** — has previously been reported under the above plan number but requires revisions to the information previously reported.**Code C** — has previously been reported under *another* plan number but will be receiving their benefits from the plan listed above instead.**Code D** — has previously been reported under the above plan number but is no longer entitled to those deferred vested benefits.

Use with entry code "A", "B", "C", or "D"			Use with entry code "A" or "B"				Use with entry code "C"		
(a) Entry code	(b) Social security number	(c) Name of participant	Enter code for nature and form of benefit		Amount of vested benefit			(i) Previous sponsor's employer identification number	(j) Previous plan number
			(d) Type of annuity	(e) Payment frequency	(f) Defined benefit plan—periodic payment	(g) Units or shares	(h) Total value of account		

☐ Check here if additional participants are shown on attachments. All attachments must include the sponsor's name, EIN, name of plan, plan number, and column identification letter for each column completed for line 3.☐ Check here if plan is a government, church or other plan that elects to voluntarily file Schedule SSA. If so, complete lines 4 through 5c, and the signature area. Otherwise, complete the signature area only.**4** Plan sponsor's address (number, street, and room or suite no.) (If a P.O. box, see the instructions for line 4.)

City or town, state, and ZIP code

5a Name of plan administrator (if other than sponsor)**5b** Administrator's EIN**5c** Number, street, and room or suite no. (If a P.O. box, see the instructions for line 4.)

City or town, state, and ZIP code

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 ►

Phone number of plan administrator ► () —

Date ►

General Instructions

Note: Type or print all information and submit original only.

Purpose of form.—Use Schedule SSA to report all participants with deferred vested benefit rights who separated from your company during the plan year. Also use Schedule SSA to correct information previously reported concerning participants with deferred vested benefits. The information reported on this schedule is given to the Social Security Administration which in turn provides it to participants when they file for Social Security benefits.

Who must file.—The plan administrator is responsible for filing Schedule SSA. Plans that cover only owners and their spouses do not have to file this schedule.

Note: Government, church, or other plans that elect to voluntarily file the Schedule SSA **must** check the appropriate box on the schedule and complete lines 4 through 5c.

What to file.—File this schedule and complete all line items. All attachments to Schedule SSA should have entries only on the front of the page. If you need more space, use either: (1) additional copies of Schedule SSA, or (2) additional sheets the same size as the schedule containing all the information requested on the schedule. The information required in line 3 columns (a) through (j) should be listed in the same format as line 3 on Schedule SSA.

You may send a machine-generated computer listing showing the information required on line 3 instead of completing line 3 on the schedule. Use the same format as line 3 on Schedule SSA. Complete lines 1 and 2 on Schedule SSA and enter on line 3 a statement that a list is attached. On each page of the computer listing, enter all the information from lines 1a through 2b.

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. However, you can report the separation in the plan year in which it occurs, if you want to report earlier. Do not report a participant more than once unless you wish to revise or update a prior Schedule SSA (see instructions for line 3, column (a), under codes B, C, or D).

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), 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.)

When NOT To Report a 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), the participant:

1. Is paid all of the deferred vested retirement benefit, or
2. Returns to service covered by the plan and/or accrues additional retirement benefits under the plan, or
3. Forfeits all the deferred vested retirement benefit.

Separation of a re-employed employee.—If the deferred vested benefit of a separated employee is different from that previously reported, you may use code B (see below) to report that employee's total vested benefit.

Revising prior report.—Report on a current Schedule SSA any revisions to pension information for a participant you reported on a previous Schedule SSA (e.g., changes in pension amounts, plan number, etc.). This will ensure that SSA's records are correct. This is important since SSA provides Schedule SSA information it has on file to participants when they file for Social Security benefits. If this information is not up-to-date, the participant may contact the plan administrator to resolve the differences.

Split plan mergers.—There are conditions where some employees covered by an existing plan are transferred to a different plan, or *all* of the employees of an existing plan are split between two or more different plans. The new administrator for each group of employees should complete a code C entry (see below) for each employee previously reported on a Schedule SSA for the other plan.

Where and how to file.—File as an attachment to Form 5500 or Form 5500-C/R.

Caution: A penalty may be assessed if Schedule SSA (Form 5500) is not timely filed.

Specific Instructions

Line 1b.—Enter the sponsor's employer identification number (EIN) shown on line 1b of the 5500-series form used.

Line 3, column (a).—From the following list, select the code that applies and enter that code in column (a).

Code A — Use this code for a participant not previously reported. Also complete columns (b) through (h).

Code B — Use this code for a participant previously reported under the plan number shown on this schedule to modify some of the previously reported information. Enter all the current information for columns (b) through (h).

Code C — Use this code for a participant previously reported under another plan number who will now be receiving his/her future benefit from the plan reported on this schedule. Also complete columns (b), (c), (i), and (j).

Code D — Use this code for a participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits. Also complete columns (b) and (c). If you wish, you may also use this code to report those participants who are already receiving benefits as previously reported.

Line 3, column (b).—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 word "FOREIGN."

Line 3, column (c).—Enter each participant's name exactly as it appears on the participant's social security card.

Line 3, column (d).—From the following list, select the code that describes the type of annuity that will be provided for the participant. Enter the code that describes 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).

Type of Annuity Code

- 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 3, column (e).—From the following list, select the code that describes the benefit payment frequency during a 12-month period.

Type of Payment Code

- A** Lump sum
- B** Annually
- C** Semiannually
- D** Quarterly
- E** Monthly
- M** Other

Line 3, column (f).—For a defined benefit plan, enter the amount of the periodic payment that a participant is entitled to receive under line 3, column (f).

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.

Line 3, column (g).—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 letters "SH" to indicate shares. A number without the "SH" will be interpreted to mean units.

Line 3, column (h).—For defined contribution plans, enter the value of the participant's account at the time of separation.

Line 3, columns (i) and (j).—Show the EIN and plan number of the plan under which the participant was previously reported.

Line 4.—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.

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.

