

CENSUS INSTRUCTIONS
STANDARD CENSUS FORMAT FOR EXCEL

Column	Description	Format	Comments
A	Social Security Number	9(9)	Valid employee Social Security Number is 9 characters.
B	Last Name, First Name	X(30)	Employee's last name followed by a comma, one space, first name, one space, middle initial. <i>Example: DOE, JANE R.</i> If submitting suffixes such as Jr. or II, the format is employee's last name followed by a space, suffix. followed by a comma, one space, first name, one space, middle initial. <i>Example: DOE JR, JOHN R.</i>
C	AddressLine1	X(40)	Employee's first address line.
D	AddressLine2	X(40)	Employee's second address line.
E	City	X(28)	Employee's city of residence.
F	State	X(3)	Employee's 2-digit abbreviated state code or 3-digit province abbreviation (must follow postal codes).
G	Zip	X(9)	Employee's 5- or 9-digit zip code. No dashes. <i>Example: 111112222</i>
H	Location	X(4)	Employee's division or location, if applicable, or leave blank.
I	Employee Type	X(1)	1 – Full time, 2 – Part time, 3 – Seasonal, 4 – Leased, 5 – Union, 6 – Non-Resident Alien, 7 – Student, 9 – Inactive/Terminated, A – Expatriate, B – Beneficiary, C – QDRO, D - Other
J	Status	X(25)	Employee's current status.
K	Date of Birth	MM/DD/CCYY	Employee's date of birth.
L	Date of Hire	MM/DD/CCYY	Employee's original date of hire. <i>Note: The original hire date should never change. Any rehired employee should have their rehire date in the Date of Rehire column.</i>
M	Date of Termination	MM/DD/CCYY	Employee's date of termination.
N	Date of Rehire	MM/DD/CCYY	Employee's date of rehire.
O	Hours	9(4)	Numeric, <u>no commas</u> . If populated, verify hours. Total hours of service for the plan year.
P	Gross Compensation	9(15)	Numeric, <u>no commas</u> , no dollar signs. If populated, verify compensation. Total (gross) compensation for the full plan year. Gross plan year earnings include regular pay, vacation pay, sick pay, holiday pay, bonuses, commissions, and overtime. Do not include severance pay paid to a terminated employee after the employee's termination date.
Q	Excluded Compensation	9(15)	Numeric, <u>no commas</u> , no dollar signs. Compensation for the full plan year that was excluded from gross compensation based on your plan document. <i>Example: bonuses, commissions, etc.</i>
R	Pre-entry Compensation	9(15)	Numeric, <u>no commas</u> , no dollar signs. Compensation earned by employees before their initial entry date. <i>Example: original date of hire to entry date.</i>
S*	Employee 401(k) Deferrals	9(10)	Total deferral contributions employee contributed during the plan year. If populated, review contributions and make changes where necessary.
T*	Roth Deferral	9(10)	Total Roth deferral contributions employee contributed during the plan year. If populated, review contributions and make changes where necessary.
U*	Employer Match	9(10)	Total employer matching contributions employer contributed during the plan year. If populated, review contributions and make changes where necessary.
V*	Profit Sharing	9(10)	Total profit sharing contributions employer contributed during the plan year. If populated, review contributions and make changes where necessary.

*Columns S-V will be populated with contribution source(s) that are specific to your plan.

SPECIAL CENSUS INSTRUCTIONS

for

Sole Proprietor, Partnership, Limited Liability Partnership (LLP) or Limited Liability Company (LLC)

If your business is a Sole Proprietorship, Partnership, LLP, or LLC taxed as a partnership, special rules apply to self-employed individuals in determining compensation and contributions under a qualified plan. A self-employed individual is a sole proprietor or in the case of a partnership, a partner who owns more than 10% of the capital or profit interest of the partnership. If a company is an LLP or LLC taxed as a partnership, then the member will be treated similarly to partners for qualified plan purposes.

On the Employee Census Data (excel file) we ask you to provide us with:

1. Plan compensation for the year for each common law employee.
2. Earned Income for each self-employed individual.
3. A breakdown by participant of any employer contribution to be allocated.

The compensation for common law employees is that shown on the W-2 Form. If your Plan excludes any type of compensation, you should indicate that amount on the census report in column P.

Generally, the compensation for a participant who is considered to be a self-employed individual is their "**Earned Income**." Earned Income is derived by taking net earnings from self-employment in the trade or business with respect to which the Employer has established the qualified plan and subtracting the deduction allowed the self-employed for the contribution made to the qualified plan, and subtracting the deduction allowed for the self-employment tax. Earned Income is not the amount of a "draw" on salary being paid.

The calculation of Earned Income and plan contributions for self-employed individuals is complex and important in maintaining the qualified tax status of the plan. Please contact your accountant or tax advisor to determine the Earned Income and contribution amounts to report for self-employed participants in the plan. Unless specific arrangements have been made, Alerus Retirement and Benefits does not calculate the Earned Income or contribution for any self-employed individual including sole proprietors, partners, or members of an LLP or LLC.