

Field	Required	Format	Length	Description
Employee_Name	Y			Name of Employee
Employee_Identifier	Y			Employee Social Security Number - Entered as a number with no dashes.
Effective_Date	Y	M/D/YYYY	10	The date you complete this spreadsheet.
Compensation	Y	50000 50000.50		Compensation means the employee's total annual compensation from employer. This includes salary deferral and salary reduction amounts under a 401(k) plan, a cafeteria plan, a qualified transportation benefit plan, a SARSEP, a SIMPLE plan, a Code 403(b) tax-sheltered annuity, and a Code 457 plan.
Premium	N	50000 50000.50		What is the Participant's total annual pre-tax premium amount. This includes pre-tax Medical, Dental, Vision and HSA contributions. This field does not allow dollar signs or commas.
Eligible_125	Y	Y = Yes N = No	1	Is the employee eligible for the 125 Plan? Determines whether or not the participant will be considered eligible for the plan for all of the nondiscrimination tests.
HCE_125	Y	Y = Yes N = No	1	Is this employee a highly compensated employee? The definition of a highly compensated employee is an employee who received more than \$150,000 in compensation in the <u>prior plan year</u> (use 2023 Compensation).
Key_125	Y	Y = Yes N = No	1	Is this employee a key employee? A key employee is an employee who, at any time during the <u>current</u> plan year, is: 1. An officer of employer with annual compensation from employer of more than \$215,000. 2. An employee having more than 1% ownership interest in employer with annual compensation from employer of more than \$150,000; this category of key employee includes any employee who (1) owned more than 1% of the stock or voting power of employer (if employer is a corporation) or more than 5% of the capital or profits of employer (if employer is not a corporation); and (2) earned more than \$150,000. 3. An employee having more than 5% ownership interest in employer. This category of key employee includes any employee who owned more than 5% of the stock or voting power of employer (if employer is a corporation) or more than 5% of the capital or profits of employer (if employer is not a corporation).
Owner	N	0 = Less Than 1% 1 = Between 1% - 5% 2 = Over 5% 3 = Not an Owner	1	Please list the amount of ownership based on the coding.
Officer	N	Y = Yes N = No	1	Is this employee an Officer? The determination of whether a person is an "officer" depends upon more than merely an employee's title. The IRS looks at the nature and extent of the employee's duties, the source of his or her authority and, if applicable, the term for which the employee is elected or appointed. An employee must also have annual compensation from employer of more than \$220,000.

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HCE	N	Y = Yes N = No	1	Is the employee a highly compensated employee? The definition of a highly compensated employee is an employee who received more than \$150,000 in compensation in the <u>prior plan year</u> (use 2023 Compensation).
Spouse_Or_Depend_Of_Owner	N	Y = Yes N = No	1	Is this employee a Spouse or Dependent of Owner? Used as a reference for the administrator to determine if the participant qualifies as an HCE based on being the spouse or dependent of an HCA qualifying as an officer, owner, or HCE.
Excluded_125	Y	Y = Yes N = No	1	Determines whether or not the participant will be considered an excluded employee for the section 125 plans (excluding dependent care only tests) for Eligibility test, Concentration, and Benefits test. The following employees may generally be excluded: (1) employees who have not completed three years of service by the beginning of the plan year. However, this only applies if the Employer's Section 125 Plan restricts employees from participating in the Plan until they have completed three years of employment. (2) employees who have not attained age 25 by the beginning of the plan year; (3) part-time employees (generally employees who work less than 25 hours per week) and seasonal employees (generally employees who customary annual employment is less than seven months); (4) collectively bargained employees; and (5) nonresident aliens with no U.S. -source income.
Collectively_Bargained	N	Y = Yes N = No	1	Used as a reference for the administrator to determine if the participant is an excludable employee. This is an Employee recognized by Employer for purposes of negotiating a Collective Bargaining Agreement between Employer and a Recognized Employee representative. Any Employee who is a member of a Collective Bargaining Unit shall be ineligible to participate in the Plan unless the Collective Bargaining Agreement specifically provides for participation in the Plan.
AlienEmployee	N	Y = Yes N = No	1	Used as a reference for the administrator to determine if the participant is an excludable employee. An alien is any individual who is not a U.S. citizen or U.S. national. A nonresident alien is an alien who has not passed the green card test or the substantial presence test.
DepCare_HCE	Y	Y = Yes N = No	1	Is this employee a Highly Compensated Employee? The definition of a highly compensated employee is an employee who received more than \$150,000 in compensation in the <u>prior plan year</u> (use 2023 Compensation). Determines whether or not the participant will be considered an HCE for the for Eligibility test, Concentration, and Benefits test when running for dependent care only and for the Dependent Care Average Benefits test.

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DepCare_Excluded	Y	Y = Yes N = No	1	The following employees may generally be excluded: (1) employees who have not completed one year of service, if the plan excludes such employees from participation in the dependent care FSA; (2) employees under age 21, if the plan excludes such employees from participation in the dependent care FSA; (3) collectively bargained employees who are excluded from participation in the dependent care FSA; if dependent care benefits were the subject of good faith bargaining; and (4) employees whose compensation is less than \$25,000.
DepCare_Owner	Y	Y = Yes N = No	1	Is the employee considered an owner of more than 5%?