

**SCHEDULE SSA  
(Form 5500)**

**Annual Registration Statement Identifying Separated  
Participants With Deferred Vested Benefits**

OMB No. 1210-0016

**1995**

Department of the Treasury  
Internal Revenue Service

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 page 1 of the instructions for Form 5500 or 5500-C/R.

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

For the calendar year 1995 or fiscal plan year beginning \_\_\_\_\_, 1995, 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.

| (a)<br>Entry code | Use with entry code "A", "B", "C", or "D" |                            | Use with entry code "A" or "B"            |                          |  |                               | Use with entry code "C" |  |                             |
|-------------------|---|----------------------------|---|--------------------------|--|-------------------------------|-------------------------|--|-----------------------------|
|                   | (b)<br>Social security number             | (c)<br>Name of participant | Enter code for nature and form of benefit |                          | Amount of vested benefit                     |                               |                         | (i)<br>Previous sponsor's employer identification number | (j)<br>Previous plan number |
|                   |   |                            | (d)<br>Type of annuity                    | (e)<br>Payment frequency | (f)<br>Defined benefit plan—periodic payment | Defined contribution plan     |                         |  |                             |
|                   |   |                            |   |                          | (g)<br>Units or shares                       | (h)<br>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:** The schedule has been altered to accommodate those plans who want to file voluntarily. 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 file.—single-employer plans.**—A separated plan participant with deferred vested benefits must be reported no later than the due date (including extensions) of the Schedule SSA filed for the plan year during which the 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 a prior Schedule SSA must be revised (see instructions for line 3, column (a), under codes B, C, or D).

**Multiple-employer plans.**—A separated plan participant with deferred vested benefits must be reported on Schedule SSA no later than the plan year during which the second of the two consecutive 1-year breaks in service occurred. However, you can report the separation in the plan year the participant separates from service or completes the first 1-year break in service.

**When to report a separated participant.**—In general, for a single-employer plan (a plan to which ONE employer contributes), report a participant on Schedule SSA if:

1. The participant separates from service in the plan year, or
2. The participant was previously reported under another plan but will now be receiving benefits from this plan instead.

In the case of a multiple-employer plan (a plan to which more than one employer contributes), report a participant if:

1. The participant incurs two successive 1-year breaks in service (as defined in the plan for vesting purposes) in service computation periods, and

2. The participant is (or may be) entitled to a deferred vested benefit under the plan.

**Separation of a re-employed employee.**—If the deferred vested benefit of a separated employee is different from that previously reported, use an entry code of B to report that employee's current 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 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 but only if you need to modify some of the previously reported information. Enter all the information as it should have been entered in 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 letter "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.

