

**SUMMARY OF REPORTING AND DISCLOSURE
BY TYPE OF PLAN**

<u>Types of Plan</u>	<u>Annual Reporting</u>	<u>Independent Accountant's Statement</u>	<u>SAR</u>	<u>SPD</u>	<u>Registration Statement Schedule SSA</u>	<u>Individual Benefit Statements</u>
General Rules						
Pension benefit plan:						
100 or more participants	5500*	Yes	Yes	DOL upon request/ participants	Yes	Yes
Less than 100 participants	5500**	No	Yes	DOL upon request/ participants	Yes	Yes
Welfare benefit plan:						
100 ore more participants	5500*	Yes	Yes	DOL upon request/ participants	No	No
Less than 100 participants	5500**	No	Yes	DOL upon request/ participants	No	No
Exceptions						
Governmental plans (pension or welfare)	No	No	No	No	No	No
Electing church plan (pension or welfare)	No	No	No	No	No	No
Workman's Comp, unemployment, disability plan	No	No	No	No	No	No
Nonresident alien pension plan (welfare plan exempt)	Yes (Code §6058)	If qualified & 100 ore more participants	No	No	If qualified	No
Unfunded excess benefit plan	No	No	No	No	No	No
SEP-satisfying alternative compliance rules	No	No	No	No	No	No
Unfunded or fully insured welfare plan (less than 100 participants)	No	No	No	DOL upon request/ participants	No	No
Unfunded or fully insured welfare plan (100 or more participants)	Yes (except certain items)	No	Yes	DOL upon request/ participants	No	No
Fully insured pension benefit plan	Yes	No	Yes	DOL upon request/ participants	Yes	Yes

Checklists/Worksheets

<u>Types of Plan</u>	<u>Annual Reporting</u>	<u>Independent Accountant's Statement</u>	<u>SAR</u>	<u>SPD</u>	<u>Registration Statement Schedule SSA</u>	<u>Individual Benefit Statements</u>
Group insurance welfare plan	No (if trust or other entity files cons. 5500)	No	Yes	DOL upon request/ participants	No	No
Union dues financed plan	Simplified method	No	No	Simplified	No	Pension benefit plans only
Apprenticeship training/day care	No (DOL notice required)	No	No	No	No	No
Plan for select group of management or highly compensated	No (plan must give statement to DOL)	No	No	No	No	No

* If 80-99 participants at the beginning of year, may elect these requirements if the plan filed Form 5500 as a large plan for the prior plan year.

** If 100-120 participants at the beginning of year, may elect these requirements if the plan filed Form 5500 as a small plan for the prior plan year. A "one participant" plan may file Form 5500-EZ. See Part III.A.3.