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| **! NEW AdminAmerica logo** | 770-992-5959 ✯ 800-366-2961P. O. Box 1209 ✯ Alpharetta, GA ✯ 30009-1209✯ [www.adminamerica.com](http://www.adminamerica.com/)**e-mail:** **enroll@adminamerica.com** **fax: 678-990-5776** |
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**2020 FSA Non-Discrimination Testing Worksheet**

**<Company>**

As part of Admin America’s administration of your Section 125 Flexible Benefits Plan, we conduct nondiscrimination testing for the Plan at least once per year. The testing is necessary to insure that your flexible benefits plan is in compliance with the various nondiscrimination requirements imposed by the Internal Revenue Service. **In order for Admin America to perform the testing** in a complete and accurate manner, **you will need to provide us with lists of Plan Participants who are highly compensated individuals, key employees, 5% owners of the company or who earn less than $25,000.00 per year.**

You may provide Admin America with the nondiscrimination testing data by completing the lists below and on the back of this letter. **Please return this letter by mail, e-mail or fax to at your earliest convenience.** While we perform this testing for no additional fee as part of our ongoing administration services, the company is not obligated to have us perform the testing**. If we do not receive the completed information in this letter, we will assume you have chosen not to have Admin America perform the testing for your cafeteria plan.**

In preparing your lists of highly compensated and key employees for submission to Admin America, the information on the back of this letter contains definitions which should assist you in determining which plan participants fall into the “highly compensated” and “key” employee categories. **If you have questions regarding the nondiscrimination testing procedure or the statutory definitions of the categories, please direct any inquiry to Trey Tompkins via e-mail at trey@adminamerica.com.**

**Please Note: The First Three Categories only Apply To Dependent Care FSA Participants – The Last Category Applies to Participants in Any FSA Benefit**

**DEPENDENT CARE FSA PLAN PARTICIPANTS WHO ARE 5% OWNERS OF THE COMPANY:**

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**DEPENDENT CARE FSA PLAN PARTICIPANTS WHO EARN LESS THAN $25,000.00 PER YEAR:**

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HIGHLY COMPENSATED PARTICIPANTS**

The following Dependent Care FSA Plan Participants meet any one or more of the following criteria:

A. The Dependent Care Reimbursement Plan Participant is an officer of the employer;

B. The Dependent Care Reimbursement Plan Participant is a 5% owner of the employer;

C. The Dependent Care Reimbursement Plan Participant will earn in excess of $130,000.00 during 2020;

D. The Dependent Care Reimbursement Plan Participant is a spouse or dependent of any of the above.

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**KEY EMPLOYEES**

The following Plan Participants meet, or have met, any one or more of the following criteria during this plan year or in any of the four preceding plan years:

1. The Plan Participant is an officer of the employer **and** earned in excess of $185,000.00 during 2020;
2. The Plan Participant is a 5% owner of the employer; or
3. The Plan Participant owns more than 1% of the employer **and** earned in excess of $150,000.00 during 2020;
4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
10. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
11. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_