

PUERTO RICO QUALIFIED PLAN
DISCRIMINATION TESTING
AND REPORTING

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The contents of this presentation have been prepared for education purposes. Its intention is not to, and it does not, constitute legal advice. It is recommended to everyone who reads this presentation to seek advice from an attorney and/or financial advisor before carrying out any transaction described here.

Circular 230: This presentation was not written to be used, is not intended to be used and cannot be used by any taxpayer for purposes of avoiding United States federal income tax penalties that may be imposed. This material is written not to support the promotion or marketing of any transaction. We are providing the foregoing disclaimer to satisfy obligations we have under Circular 230, governing standards of practice before the IRS.

WHAT IS THE PURPOSE OF DISCRIMINATION TESTING?

- Discrimination testing is meant to keep qualified plans from favoring the prohibited groups

WHO ARE THE PROHIBITED GROUPS?

- Highly Compensated Employees
- Shareholders
- Supervisors
- Partners
- Officers



WHO ARE HIGHLY COMPENSATED EMPLOYEES?

1. Five percent owner of employer's stock or capital at any time during current or preceding year, or
2. Received annual compensation greater than U.S. Internal Revenue Code 414(q) limit during the preceding year:
 - \$120,000 for 2018
 - \$125,000 for 2019

WHO ARE NON-HIGHLY COMPENSATED EMPLOYEES (HCE)?

Anyone who does not meet the HCE definition

WHAT DISCRIMINATION TESTS ARE REQUIRED UNDER THE PUERTO RICO INTERNAL REVENUE CODE OF 2011?

ALL PLANS:

- Coverage Test
- General Test of contributions and benefits

CASH OR DEFERRED ARRANGEMENTS:

- ADP TEST

COVERAGE TEST

- A qualified plan must meet one of three tests:
 - Under the percentage test, the plan must cover at least 70% of all non-highly compensated employees
 - Under the ratio test, the percentage of non-highly compensated employees covered under the plan must be at least 70% of the percentage of highly compensated employees who are covered
 - Under the average benefits test:
 - The plan must benefit a reasonable classification of employees and not discriminate in favor of highly compensated employees; and
 - The average benefit for the non-highly compensated employees must be at least 70% of the average benefit provided to all highly compensated employees

COVERAGE TEST EXCLUSIONS

- Collectively bargained employees
- Non-resident aliens who do not receive Puerto Rico source income
- Employees who do not meet age and service requirements

GENERAL TEST OF CONTRIBUTIONS AND BENEFITS

This test requires that contributions and benefits not discriminate in favor of partners, officers, shareholders, supervisors or HCEs

ACTUAL DEFERRAL PERCENTAGE (ADP) TEST

- Discrimination test for cash or deferred arrangements (401(k) type plans) – actual deferral percentage test (ADP) of employees who are eligible to participate in the plan.

- First step, calculate actual deferral ratio (ADR) for all eligible employees:

Employee's annual elective deferrals

Employee's ADR = ----- x 100

Employee's total annual compensation

- Catch-up contributions are not included in employee elective deferrals and employee's total annual compensation taken into account cannot exceed annual compensation limit (\$280,000 for 2019)
- Second step, ADPs for nonhighly compensated employees (NHCEs) and highly compensated employees (HCEs) are averaged for each group by adding them together and dividing by number of employees in each group
- Third step, compare the average ADP of the groups:

Average ADP for HCEs may not be greater than:

- 1.25 x average ADP of NHCEs or
- 2 times the average ADP for NHCEs and 2% more than average ADP for NHCEs

ACTUAL DEFERRAL PERCENTAGE (ADP) TEST

- Ratios are calculated to two decimal places (nearest 1/100th of a percent)
- Eligible participants who chose not to defer have ADRs of zero when calculating group averages
- In Puerto Rico, plans must use **current year testing method**, where current year HCE's ADP is measured against current year NHCE's ADP; may need mid-year test to estimate results

ACTUAL DEFERRAL PERCENTAGE (ADP) TEST

- What if the test fails?
- Two options:
 1. Raise NHCE averages to achieve passing results; or
 2. Distribute or recharacterize sufficient excess contributions to affected HCEs so that HCE averages are lowered to acceptable levels
- To raise NHCE averages – plan makes qualified nonelective contributions (QNECs) for NHCEs that can be taken into consideration for ADP test purposes.
- QNECs must be 100% vested when made and subject to same withdrawal restrictions as elective deferrals

ACTUAL DEFERRAL PERCENTAGE (ADP) TEST

- To lower HCE average – accomplished in two steps:
- First, total dollar amount of correction is calculated by lowering individual ADRs in turn, beginning with the HCE who deferred the highest percentage of compensation, until the HCE's ADP reaches the required level. The required level is either the one that allows passing the ADP test or the HCE's ADR is equal to the next highest HCE's ADR
- Second, total dollar amount of correction from Step 1 is apportioned among HCEs, beginning with the HCE who deferred the highest percentage of compensation and distributed to the HCE or recharacterized as after-tax contributions

ACTUAL DEFERRAL PERCENTAGE (ADP) TEST

- Recharacterization of excess contributions must be completed within 2 ½ months after close of plan year for which ADP test failed
- Corrective distributions of excess contributions (and earnings) must occur within 12 months after the close of the plan year in which the ADP failure occurred.

REPORTING

Puerto Rico qualified plans must complete and file:

1. FORM 5500 (plans subject to ERISA)
2. PR TREASURY FORM 6042



FORM 5500

- Required by ERISA
- Is due on the last day of 7th month after Plan Year closes
 - Calendar plan year, July 31st
- Filing Form 5558 on time, will extend the due date to 2 ½ months beyond the regular deadline
 - Calendar plan year, October 15th

WHAT IS THE PURPOSE OF FORM 5500?

- An important compliance, research, and disclosure tool for the Department of Labor (DOL)
- A disclosure document for plan participants and beneficiaries
- A source of information and data for use by other Federal agencies, Congress, and the private sector in assessing employee benefit, tax, and economic trends and policies
- Part of ERISA's overall reporting and disclosure framework, which is intended to assure that employee benefit plans are operated and managed in accordance with certain prescribed standards
- Ensure that participants and beneficiaries, as well as regulators are provided or have access to sufficient information to protect the rights and benefits of participants and beneficiaries under employee benefit plans.

WHO HAS TO FILE FORM 5500 AND HOW IS IT FILED?

- The Plan Administrator is responsible for filing the Form 5500
- The Form 5500 must be filed using the DOL's EFAST2 system or other commercially available software

FORM 5500 SERIES

- Form 5500
- Form 5500-SF
- Form 5500-EZ

| Form 5500

 | Annual Return Report of Employee Benefits Plan | OMB No. 1545-0047
2018-08-01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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This form is required to be filed by employers, self-employed persons, IRA and 401(a) or 408(a) plan administrators, and IRA and 401(a) or 408(a) plan administrators. See instructions for filing requirements.

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| This form is Open to Public Inspection.

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| Part I Annual Report Identification Information

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| A. This report is for: <table border="0"> <tr> <td><input type="checkbox"/> a retirement plan</td> <td><input type="checkbox"/> multiple employer plan (file this report only if you are the reporting employer. Information in accordance with the form instructions.)</td> </tr> <tr> <td><input type="checkbox"/> a single-employer plan</td> <td><input type="checkbox"/> 401(a) plan</td> </tr> <tr> <td><input type="checkbox"/> an IRA</td> <td><input type="checkbox"/> IRA</td> </tr> <tr> <td><input type="checkbox"/> an annuity contract</td> <td><input type="checkbox"/> other plan (file this report only if you are the reporting employer.)</td> </tr> </table>

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| B. This report is: <table border="0"> <tr> <td><input type="checkbox"/> an initial report</td> <td><input type="checkbox"/> a renewal report</td> </tr> <tr> <td><input type="checkbox"/> an amended report</td> <td><input type="checkbox"/> a final report (file this report only if you are the reporting employer.)</td> </tr> </table>

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| C. If the plan is a collectively bargained plan, check here: <table border="0"> <tr> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> </table>

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FORM 5500 EZ

- Form 5500-EZ: One participant or a foreign plan
- No filing is required if plan assets are less than \$250K at the end of the plan year

Form 5500	Annual Return Report of Employee Benefit Plan	OMB No. 1545-0047 2018
<p>Part I - Annual Report Identification Information</p> <p>A. This reporting year is for: <input type="checkbox"/> a multi-employer plan <input type="checkbox"/> a single-employer plan <input type="checkbox"/> a multi-employer plan if this reporting year was a year of liquidation or termination in accordance with the provisions of Section 4044 of the Internal Revenue Code (the Code)</p> <p>B. This reporting year is for: <input type="checkbox"/> a multi-employer plan <input type="checkbox"/> a single-employer plan <input type="checkbox"/> a multi-employer plan if this reporting year was a year of liquidation or termination in accordance with the provisions of Section 4044 of the Internal Revenue Code (the Code)</p> <p>C. If the plan is a self-insured health plan, check the box: <input type="checkbox"/> an amended self-insured plan <input type="checkbox"/> a short plan year return report (less than 12 months)</p> <p>D. Check box filing under: <input type="checkbox"/> Form 5500 <input type="checkbox"/> amended return <input type="checkbox"/> alternate return <input type="checkbox"/> the DPC program</p>		<p>This Form is Due to Public Reporting Burden</p>
<p>Part II - Basic Plan Information (enter all required information)</p> <p>1a. Name of plan</p> <p>1b. Dotted line number of the plan</p> <p>1c. Plan sponsor (if for a single-employer plan, identify address, include town, state, zip code, and phone, if U.S. based) City or town, state or province, country, and ZIP or foreign postal code (if foreign, use instructions)</p> <p>1d. Employer identification number (EIN)</p> <p>1e. Plan sponsor's telephone number</p> <p>1f. Dotted line code (see instructions)</p>		
<p>Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.</p> <p>Under penalty of perjury and under penalty of law, the reporting sponsor has prepared this return/report, including accompanying schedules, documents, and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.</p>		
<p>Signature of plan administrator _____ Date _____ Enter name of individual signing as plan administrator</p> <p>Signature of employer plan sponsor _____ Date _____ Enter name of individual signing as employer or plan sponsor</p> <p>Signature of DPC _____ Date _____ Enter name of individual signing as DPC</p>		

PLAN CHARACTERISTIC CODES

- Identify in more detail the type of plan and its features
- Common codes for Puerto Rico qualified 401(k) type plans:
 - 2E - Profit Sharing Plan
 - 2F - ERISA Section 404(c) plan
 - 2G - Total participant directed account plan
 - 3C – Plan not intended to be qualified under Section 401, 403 or 408
 - 2T – Total participant directed account plan – plan uses a QDIA

FIDELITY BONDS

WHAT ARE THE BOND REQUIREMENTS?

- Bonds are required by law
- Bonds are also known as Fidelity Bonds; Dishonesty policy or Crime policy and the surety generally has recourse against fiduciaries
- ERISA Section 412 and related regulations require that fiduciaries and every person handling funds or other property of any plan (“plan officials”) shall be bonded. Exceptions: Broker Dealers, Banks, Insurance companies and corporations, if they comply with similar bonding requirements
- The bond shall provide protection to indemnify the plan for loss caused directly by dishonest act including fraud by plan officials
- Plan Officials shall be bonded for at least 10% of the amount of funds handled by the person or group the preceding year; a minimum bond of \$1,000 per plan and a required maximum of \$500,000 (higher maximums may be purchased)
- Plans that hold employee securities shall bond plan officials for \$1,000,000

ARE THERE OTHER REQUIREMENTS?

- The form used by the Insurance Company shall be approved by the Secretary of the Department of Labor and must be approved by the Secretary of Treasury for Federal Bonds. See list of Treasury Listed companies at www.fms.treas.gov .
- Is the employer's existing commercial crime policy acceptable?
 - Yes, as long as the minimum requirements of Section 412 are met – “ERISA rider”
 - Also, a fidelity or crime policy may insure more than one plan, but each plan shall be able to present a claim for the full amount allowed under Section 412
- Exempt from Bonding
 - Some plans may be exempt if there is sufficient evidence of the financial capacity of the plan
- Conflict of interest (only for the Bond)
 - It is unlawful to procure the bond from any surety or agent if the plan or any party in interest has control or significant financial interest in the surety or agent

LATE PARTICIPATION REMITTANCES

WHEN ARE PARTICIPANT CONTRIBUTIONS AND LOAN REPAYMENTS PAYBLE TO THE PLAN'S TRUST?

- An employer must deposit the participant contributions and loan repayments as soon as it is reasonably possible to segregate them from the company's assets,

BUT

- NEVER LATER than the 15th business day of the month following the pay day.
- Late remittances are reported on Schedule H, Part IV


FORM 6042

- What is it?
- What do I need to do?

FORM 6042

Form 6042 is a Puerto Rico Treasury Department Form that must be included with an Employer's Puerto Rico Income Tax Return if the Employer is claiming a deduction for contributions to a PR qualified plan

SAMPLE FORM 6042

Modelo SC 6042 Rev. 28 ene 15		Estado Libre Asociado de Puerto Rico DEPARTAMENTO DE HACIENDA		Número de Serie	
		DEDUCCION POR APORTACIONES A PLANES DE RETIRO CUALIFICADOS Y CONTRIBUCIONES SOBRE CIERTAS APORTACIONES		Sello de Recibido	
Año contributivo comenzado el ____ de ____ de ____ y terminado el ____ de ____ de ____					
Complete un Formulario por cada plan para el cual se realizó una aportación que reclama como deducción bajo la Sección 1033.09 del Código.					
Nombre del Contribuyente			Número de Identificación Patronal del Contribuyente		
Nombre del Plan de Retiro Cualificado			Número de Identificación Patronal del Fideicomiso		
Tipo de Plan: <input type="radio"/> 1 Plan de Beneficios Definidos, o <input type="radio"/> 2 Plan de Aportaciones Definidas (Seleccione todos los encasillados aplicables): <input type="radio"/> 1 Participación en Ganancias <input type="radio"/> 2 "Money Purchase" <input type="radio"/> 3 Bonificación en Acciones <input type="radio"/> 4 Adquisición de Acciones para Empleados <input type="radio"/> 5 Plan incluye un acuerdo de aportaciones en efectivo o diferidas <input type="radio"/> 6 Plan beneficia a individuos que trabajan por cuenta propia					
PARTE I - COMPUTO DE DEDUCCION POR APORTACIONES AL PLAN					
1. Límite máximo en la deducción (Véanse instrucciones)			(01)		00
2. Aportaciones al Plan:					
A) Aportaciones para el año corriente (Véanse instrucciones)			(2A)		00
B) Aportaciones de participantes antes de contribuciones ("pre-tax contributions")			(2B)		00
C) Aportaciones patronales (pareadas, discretionales y otras)			(2C)		00
D) Total de aportaciones para el año corriente (Sume líneas 2A a la 2C)					00
3. Aportaciones arrastradas de años anteriores			(03)		00
4. Total de aportaciones al plan (Sume líneas 2D y 3)			(04)		00
5. Cantidad deducible para el año corriente (La menor de líneas 1 o 4)			(05)		00
6. Aportaciones no deducibles para el año corriente (Línea 4 menos línea 5. Si el resultado es cero o menor de cero, anote cero)			(06)		00
PARTE II - CONTRIBUCION SOBRE APORTACIONES NO DEDUCIBLES					
7. Aportaciones no deducibles para el año corriente (Anote aquí la cantidad de la Parte I, línea 6)			(07)		00
8. Menos: Porción de las aportaciones no deducibles atribuibles a:					
A) Aportaciones para años contributivos comenzados antes del 1 de enero de 2011 (Sección 1033.09(a)(5)(C)(i)(II) del Código)			(8A)		00
B) Aportaciones devueltas al contribuyente antes del último día para rendir la planilla de contribución sobre ingresos (Sección 1033.09(a)(5)(D) del Código)			(8B)		00
9. Monto de aportaciones no deducibles sujetas a contribución (Línea 7 menos líneas 8A y 8B)			(09)		00
10. Tasa contributiva			(10)		x 10%
11. Contribución sobre aportaciones no deducibles (Véanse instrucciones)			(11)		00
PARTE III - GANANCIA DE CAPITAL EN APORTACIONES DE PROPIEDAD					
Si las aportaciones al plan para el año corriente fueron hechas total o parcialmente en propiedad que no sea efectivo o acciones del patrono, complete la siguiente sección:					
12. Justo valor en el mercado de la propiedad aportada al momento de la aportación			(12)		00
13. Menos: Base ajustada de la propiedad al momento de la aportación			(13)		00
14. Ganancia o pérdida en la aportación (Traslade esta cantidad al Anejo D de la planilla del contribuyente. Véanse instrucciones)			(14)		00
PARTE IV - CONTRIBUCION SOBRE APORTACIONES EXCESIVAS					
Si el plan incluye un acuerdo de aportaciones en efectivo o diferidas y para el año del plan que terminó con o durante el año contributivo del contribuyente el plan no pasó la prueba de por ciento actual de diferimiento de la Sección 1081.01(d)(3) del Código, complete la siguiente sección:					
15. Total de aportaciones excesivas al plan bajo la prueba de por ciento actual de diferimiento			(15)		00
16. Aportaciones excesivas corregidas en o antes del último día para rendir la planilla de contribución sobre ingresos			(16)		00
17. Aportaciones excesivas no corregidas a tiempo (Línea 15 menos línea 16)			(17)		00
18. Tasa contributiva			(18)		x 10%
19. Contribución sobre aportaciones excesivas (Véanse instrucciones)			(19)		00
PARTE V - INFORMACION GENERAL ACERCA DEL PLAN					
1. Fecha de efectividad del plan			(01) Día	Mes	Año
2. Fecha de la carta de cualificación del plan más reciente emitida por el Departamento de Hacienda			(02) Día	Mes	Año
3. Fecha de la solicitud de cualificación del plan / enmiendas más recientes radicadas con el Departamento de Hacienda			(03) Día	Mes	Año
4. Último día del año del plan que terminó con o durante el año contributivo del contribuyente			(04) Día	Mes	Año
5. Número de empleados del contribuyente al último día del año del plan			(05)		
6. Número de empleados del contribuyente elegibles a participar en el plan al último día del año del plan			(06)		
7. Número de participantes en el plan al último día del año del plan:					
A) Participantes activos			(7A)		
B) Participantes inactivos y retirados / separados recibiendo beneficios			(7B)		
C) Total de participantes (Sume líneas 7A y 7B)			(7C)		
8. Compensación total pagada a los participantes en el plan durante el año contributivo corriente			(08)		00
9. Si el plan beneficia individuos que trabajan por cuenta propia, anote el ingreso ganado por tales individuos para el año contributivo corriente respecto a la industria o negocio que mantiene el plan			(09)		

Periodo de Conservación: Diez (10) años

QUESTIONS?

