

Form 1
Notification Form for Retirement Plan
Nondiscrimination Testing

General Information

- The purpose of this form is to provide information concerning nondiscrimination testing for your organization's retirement plan. If you elect to have GuideStone perform the tests for the 2024 Plan Year, complete and return this form **immediately**.
- Return the Notification Form one time for the nondiscrimination tests which apply to the 2024 Plan Year. However, if you subsequently decide to change the option selected, send a new Notification Form.

Form1

Instructions for Notification Form for Retirement Plan Nondiscrimination Testing

Instructions for completing each section

Section1—Indicate the legal name of your organization.

Section 2 — Determine which option applies. You must calculate the HCE Compensation for every employee before completing this form to determine whether Option 3 or 4 applies.

Option1: Check this option if your organization plans to test its retirement plan itself or have another provider perform the tests.

Option2: Check this option if your organization plans to have GuideStone perform the tests. Indicate whether your organization needs year-end testing or will use the *Three-year Testing Cycle Guideline*.

Option3: Check this option if your organization has no HCEs for the 2024 Plan Year. Under the Statutory HCE Definition, any employee whose total Standard Compensation plus all salary reduction contributions for the **2023** Plan Year exceeded \$150,000 is an HCE.

Option 4: Check this option if no HCE made an employee tax-paid contribution or received an employer contribution of any kind.

Section3—Complete the following information as it applies to your organization.

- In Item 3A, indicate if your organization is a non-control group employer or is part of a control group.
- Answer 3B only if your organization is part of a control group. List the names of each employer in the control group and indicate the status of each organization — either tax-exempt or taxable (for-profit).
- If your organization has retirement plans in addition to the retirement plan at GuideStone, in 3C list the names of the other plans, the type of plan (403(b), 401(k), etc.) and the approximate number of employees **eligible** to participate in each plan.
- If Item 3B or 3C does not apply to your organization, leave blank or place “N/A” in the space provided.

Section 4 —Secure the signature of an authorized officer. An authorized officer is the chief executive officer, any officer authorized to sign your organization’s plan or any person who has a written authorization on file with GuideStone.

Note: If your organization certifies it has no HCEs, or that no HCE benefited under the plan during the 2024 Plan Year, submit Forms 1 and 12.

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1. NAME

Legal name of organization: _____

2. TESTING OPTION

Please check one of the four options listed below:

- ☐ **Option 1.** No, this organization does not want GuideStone to assist with nondiscrimination tests which apply to its retirement plan. This organization has made other arrangements to perform nondiscrimination tests for its retirement plan and will provide to GuideStone certification its retirement plan complies with all applicable requirements. Alternatively, this organization certifies that its retirement plan complies with the nondiscrimination requirements based on plan design, will provide to GuideStone the appropriate certification form and understands that evidence of testing is required by the IRS if audited.
- ☐ **Option 2.** Yes, this organization requests GuideStone's assistance in performing nondiscrimination tests for its retirement plan as indicated below:
- ☐ **Year-end Testing:** Cumulative data for all four quarters of the 2024 Plan Year will be submitted no later than February 1, 2025 for plans subject to the ACP Test and March 15, 2025 for plans not subject to the ACP Test.
- ☐ **Three-year Testing Cycle Guideline:** In accordance with Revenue Procedure 93-42, this organization has determined that only limited nondiscrimination testing is required for the 2024 Plan Year. This organization will provide to GuideStone the appropriate certification forms.
- ☐ **Option 3.** Under the HCE Definition, there are no HCEs for the 2024 Plan Year and this organization will provide to GuideStone the appropriate certification form.
- ☐ **Option 4.** No HCE made an employee tax-paid contribution or received an employer contribution of any kind from any employer in the control group during the 2024 Plan Year and this organization will provide to GuideStone the appropriate certification form.

3. IMPORTANT INFORMATION (ATTACH ADDITIONAL SHEET, IF NECESSARY)

- A. This organization is: ☐ Non-control group employer ☐ Part of control group
- B. If the organization is part of a control group, names and status of other employers in the control group are:

- C. List other retirement plans available to employees, the type of plan and the approximate number of employees eligible for each plan:

4. ORGANIZATIONAL INFORMATION

Signature of authorized officer: _____ Date: ____/____/____

Printed name of officer: _____ Telephone number: (____) _____

Return this form to: Retirement Compliance Department

GuideStone Financial Resources
5005 LBJ Fwy., Ste. 2200
Dallas, Texas 75244-6152

