

Form 2B
Worksheet for Determining HCEs Under the Statutory HCE Definition
(for Control Groups)

General Information

- This worksheet will assist you in determining the HCEs for your organization's retirement plan for the 2024 Plan Year. Based on this information, you can determine if your organization's retirement plan automatically satisfies the nondiscrimination requirements for the 2024 Plan Year. It is possible that an organization will not have any HCEs. In such case, the plan automatically satisfies the nondiscrimination requirements for the 2024 Plan Year.
- Base the information on all employees employed by all employers in the Control Group.
- The worksheet may need to be completed twice if the Control Group includes both tax-exempt and taxable entities. One worksheet should be based on all employees of all employers (both tax-exempt and taxable) in the Control Group. The second worksheet should be based only on all employees of all tax-exempt employers in the Control Group.
- **Return this worksheet when you submit data for year-end testing or with Form 12 certifying compliance.**

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Instructions for Worksheet for Determining HCEs Under the Statutory HCE Definition
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Instructions for completing each section

Section 1 — Indicate the legal name of your organization.

Section 2 — List the names and tax status (tax-exempt or taxable) of each employer in the Control Group.

Section 3 — An HCE is defined as any employee who (1) was a 5% owner at any time during the 2024 Plan Year or the preceding 2023 Plan Year or (2) for the preceding 2023 Plan Year had compensation from the employer in excess of \$150,000 (as adjusted by the Secretary of the Treasury) and (if elected by the employer for a plan year) was in the top-paid group of employees for such preceding year.

Generally, the \$150,000 compensation amount means gross pay less any minister's housing allowance. This compensation amount includes any amount which is contributed by the employer pursuant to a salary reduction agreement and which is not includible in the gross income of the employee under sections 125, 132(f), 401(k), 402(h), 403(b), 408(p)(2) or 457(b) of the Code.

For the Statutory Control Group rules, add all 2023 employee salary reduction contributions made to all plans of all tax-exempt and taxable employers in the Control Group to the employee's standard compensation from all tax-exempt and taxable employers in the Control Group.

- In Item 1A indicate the total number of HCEs in the Control Group based on determining HCEs under the Statutory HCE Definition. List the last four digits of the Social Security numbers and HCE Compensation of all HCEs in Item 1B. Disregard whether the HCE was eligible to participate in any retirement plan of any employer in the Control Group.
- If the answer in Item 1A is greater than "zero," indicate the total number of Benefiting HCEs in Item 2A. Benefiting means the HCE was eligible to receive an employer contribution (of any kind) and/or make an employee tax-paid contribution to your organization's retirement plan. In Item 2B, list the last four digits of the Social Security numbers and vested percentage for the current year (if applicable) of the Benefiting HCEs.
- If the answer to Item 2A is "zero," your organization will need to submit the appropriate forms to GuideStone (see the NDT Forms Chart), but will not need to submit data for testing. If the answer to Item 2A is greater than "zero," your organization will need to have the plan tested. Check Option 2 on the Notification Form. If no HCE received any employer contribution and no HCE made an employee tax-paid contribution during 2024, check Option 4 on Form 12 and do not submit data.

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.

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1. NAME

Legal name of organization: _____

2. CONTROL GROUP INFORMATION

Names and status of other employers in the Statutory Control Group:

3. HCE INFORMATION

Answer the following questions (attach additional sheets if necessary):

1. Employees of the Control Group whose HCE compensation for 2023 exceeded \$150,000:

A. Number of employees whose HCE compensation exceeded \$150,000 during the **2023** Plan _____

Year: B. List the employees identified in **Item 1A**:

Last four digits of Employee Social Security number	Employed by	2023 HCE Compensation

C. **5% owners within the Control Group**: Generally, ownership does not apply to tax-exempt employers. **Contact the Compliance Department at GuideStone if ownership is a question.**

D. If the total in **Item 1A** is zero, check **Option 3** on the Notification Form and check **Option 3** on the Certification of Compliance form. **Do not complete Question 2.**

E. If the total in **Item 1A** is more than zero, complete **Question 2.**

2. Total HCEs benefiting under the plan:

A. Number of HCEs identified in **Item 1A** who are eligible to receive employer contributions and/or eligible to make employee tax-paid contributions to the organization's retirement plan in the current Plan Year 2024: _____

B. List the employees identified in **Item 2A**:

Last four digits of Employee Social Security number	Employed by	2024 vested percentage

C. If the total in **Item 2A** is zero, check **Option 4** on the Notification Form and check **Option 4** on the Certification of Compliance form.

D. If the total in **Item 2A** is more than zero, check **Option 2** on the Notification Form.

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