

Form 8B
Employee Census Report
(for Control Groups)
and Control Group Worksheet

General Information

- This form and worksheet provide GuideStone with a summary of information related to various groups of employees in your organization. Submit information for all employees of all employers in the Control Group.
- Read the following information concerning leased employees before completing Item 5.
 - A leased employee is treated as an employee of the service recipient if the individual's services are "performed under the **primary direction or control** of the service recipient." This standard may place certain leased employees in dual status: (1) as a common law employee of the service recipient and (2) as an employee of the service provider.
 - Under this definition of leased employees, certain leased employees must be treated as employees of the recipient employer (i.e., your organization) for purposes of nondiscrimination testing. (These "employees" would likely be considered non-excludable employees that are ineligible to participate in the plan.)
 - The IRS is expected to issue additional guidance with respect to leased employees. However, until the IRS provides further guidance, employers must apply a reasonable, good faith interpretation of the leased employee rules under Code section 414(n) of the *Internal Revenue Code*.
- Prepare one form and worksheet for all employees of all employers (both tax-exempt and taxable) in the Control Group.
- Return this form and worksheet when you submit data for year-end testing.

Form 8B

Instructions for Employee Census Report (for Control Groups) and Control Group Worksheet

Instructions for completing each section

Worksheet: List all employers in the Control Group under the applicable heading — tax-exempt or taxable.

- Plan year employees means all individuals who were employed at any time during the 2024 plan year. For example, plan year employees are employees for whom a 2024 Form W-2 was issued because the employee performed at least an hour of service for any employer in the Control Group at any time during 2024.
- If any employee worked for more than one employer in the Control Group, count the employee only once.
- **All employees:** Count the employees who worked for each Control Group employer at any time during the reporting period. You may not exclude any employee unless your plan specifically provides. (Number should correspond with Item 1.)
- **Excludables:** Count only the employees who are statutorily excludable employees as specifically identified in your plan. (Number should correspond with Item 2.)
- **Non-excludables:** To determine who is a non-excludable employee, simply subtract excludables (only statutorily excludable employees) from all employees. (Number should correspond with Item 3.)

The sum of the two columns, excludables and non-excludables, must equal the number entered in the "All employees" column. The worksheet adds across and down like a spreadsheet.

Employee census report: Complete one form based on all employees of all employers in the statutory test Control Group (tax-exempt and taxable).

Section 1 — Indicate the legal name of your organization.

Section 2 — Complete the entire section.

An employee is **excludable** only if the exclusion is stated in your plan (usually in Exhibit 2) and is a statutory exclusion category. Count the employee only once. If your plan provides for an age and/or service requirement, you will provide a number in Item 2b.

Important note: If your organization's plan excludes a category of employees in addition to or instead of the permissible statutory exclusions, first exclude the employee under a statutory category if possible. For example, a plan may exclude adjunct professors or PRN employees (not a statutory exclusion). If such an employee did not meet the plan's age and service requirements, the employee can be excluded under the statutory category of age and service. Thus, the employee is not counted as a non-excludable employee.

Non-excludable employees are the employees who cannot be excluded in Item 2.

Non-excludable ineligible employees are employees included in Item 3c who are in an excludable category provided in your organization's plan other than those listed in Item 2.

- Item 1 should be the total of Item 2f and Item 3c.
- The number of records in the nondiscrimination testing data should be equal to Item 3c.
- Leased employees are employees of a service provider that, for testing purposes, must be treated as employees of your organization if the individual's services are "performed under the primary direction or control of the service recipient."

Section 3 — For employers whose retirement plan provides for employer non-matching contributions: List the last four digits of the Social Security numbers of all non-excludable employees (1) who have 35 or more years of employment with your organization (2) and who benefited under the plan for 35 or more of these years.

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.

Control Group Worksheet

Plan year basis

[illegible]

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Employee Census Report (for Control Groups)

1. NAME

Legal name of organization: _____

2. EMPLOYEE INFORMATION

2024 Plan Year

Item 1. Total employees (Sum of Items 2f and 3c) _____

Item 2. Excludable employees (Count employees in only one of the categories, based on the specific provisions of your plan.)

a. Student employees _____

b. Less than minimum age/service _____

c. Normally work less than 20 hours/week _____

d. Non-resident aliens with no U.S. source earned income _____

e. Union employees. _____

f. Total excludable employees _____

Item 3. Non-excludable employees

a. HCEs _____

b. NHCEs _____

c. Total non-excludable employees _____

Item 4. Total non-excludable ineligible employees (Included in the data) _____

Item 5. Leased employees

a. Total leased employees _____

b. Number of highly compensated leased employees _____

3. TESTING SERVICE (IMPORTANT: READ INSTRUCTIONS — MAY NOT APPLY TO ALL EMPLOYERS)

List the last four digits of the Social Security numbers of all non-excludable employees (1) who have 35 or more years of employment with your organization and (2) who benefited under the plan for 35 or more of these years.

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

