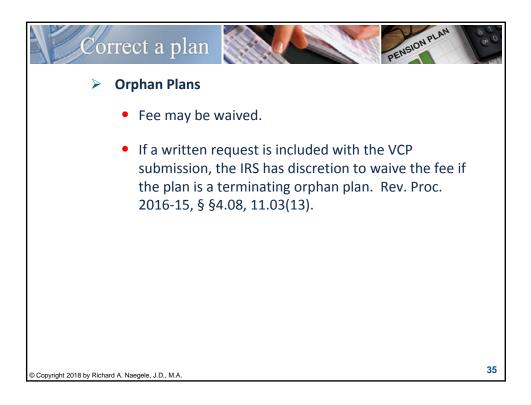
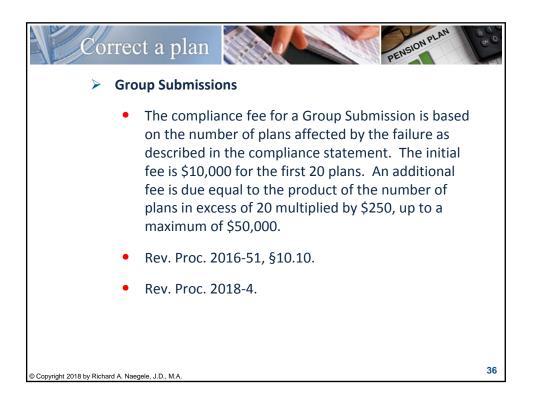
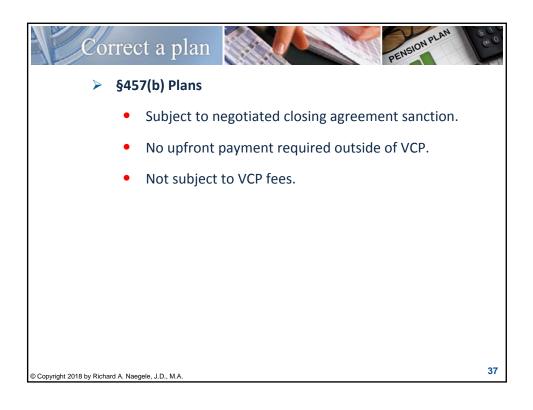
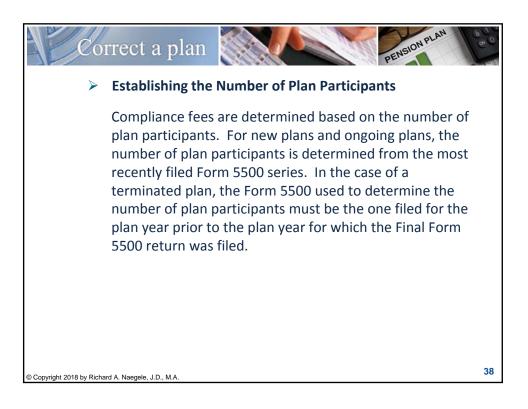


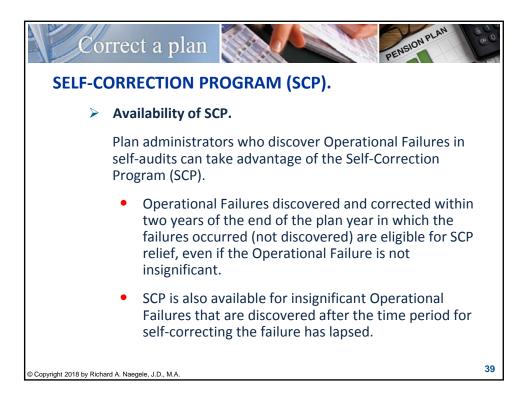
Correct a plan	ENSION PLAN 00
VCP Fees. (Rev. Proc. 2018-4)	
 Qualified Plans and 403(b) Plans 	
The compliance fee for a submission unde Qualified Plans and 403(b) Plans (includin Submissions) is determined in accordance following chart:	g Anonymous
Plan Assets	Fee
\$500,000 or less	\$ 1,500
> \$500,000 - \$10,000,000	\$ 3,000
> \$10,000,000	\$ 3,500
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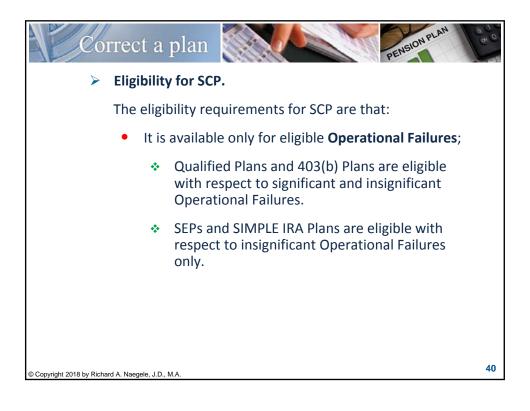


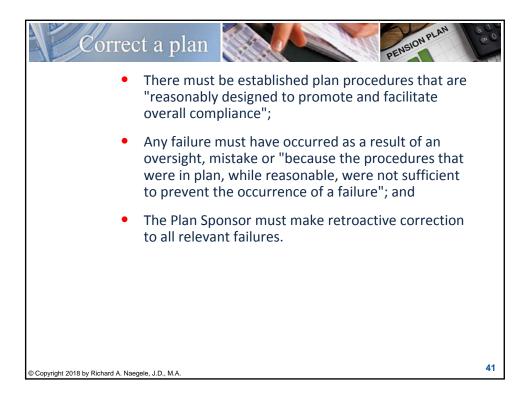


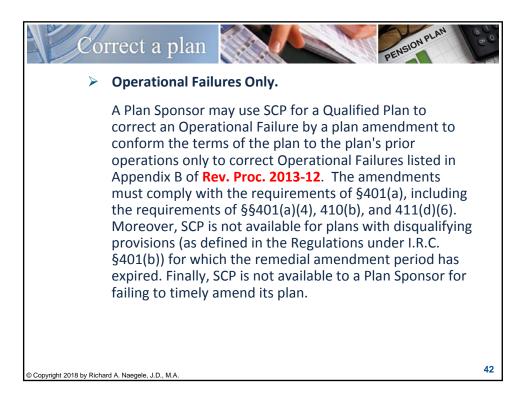


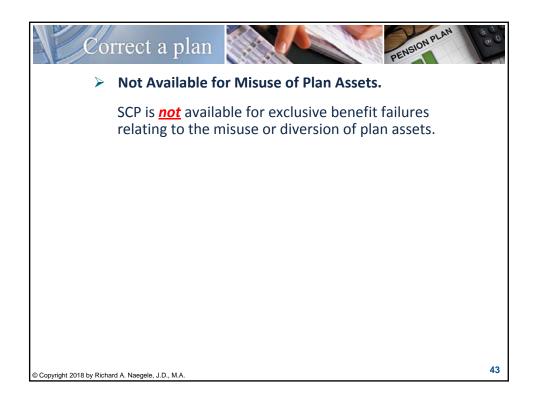


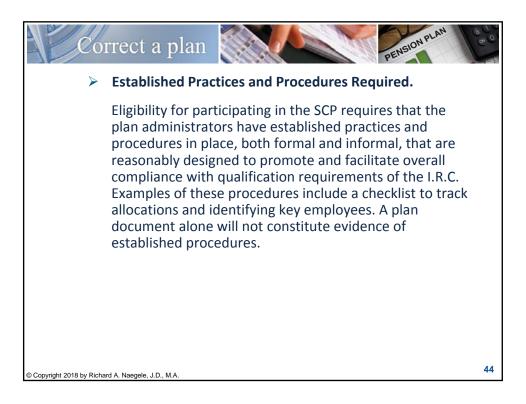


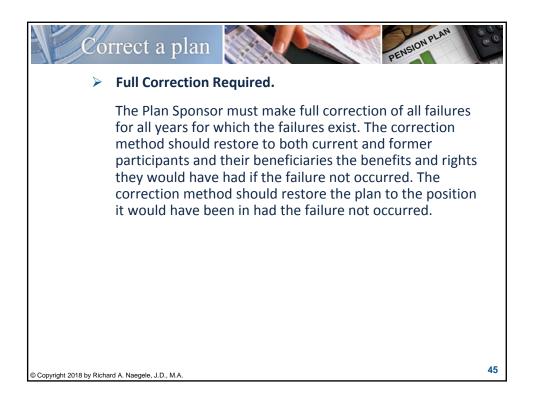


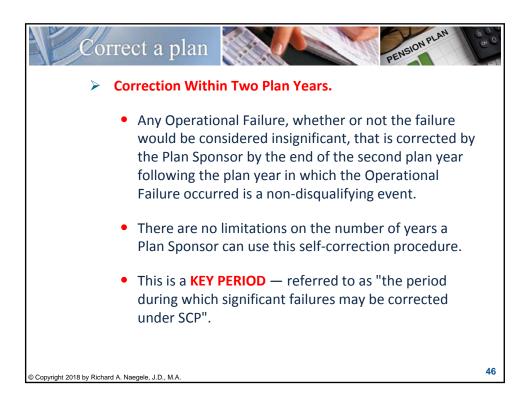


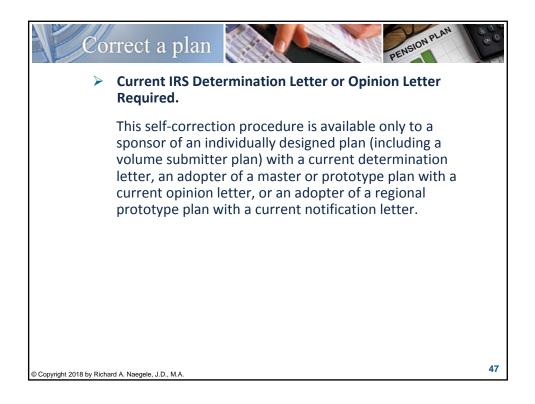


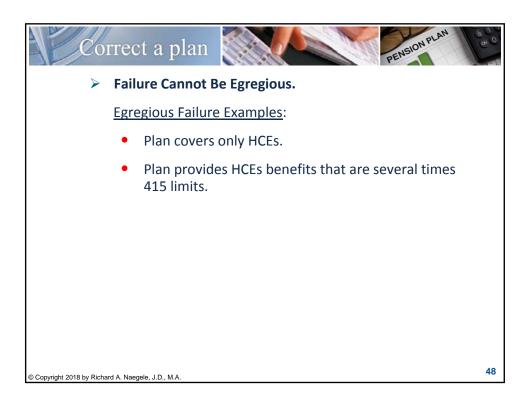


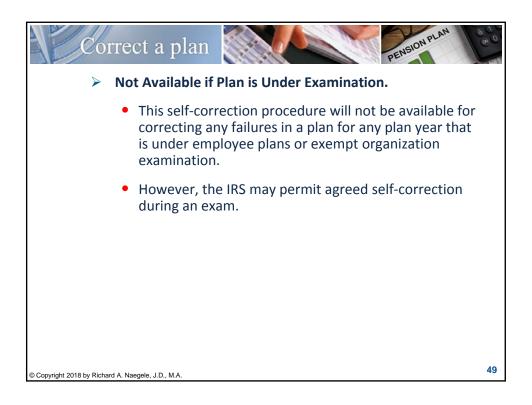


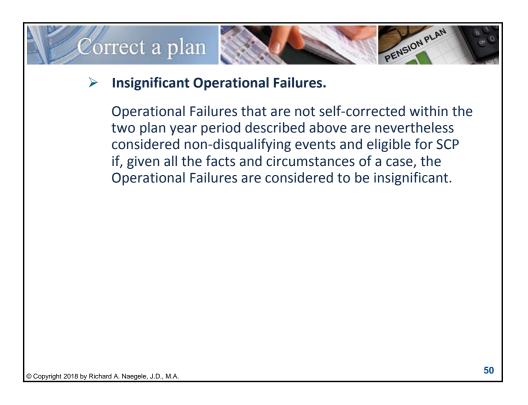


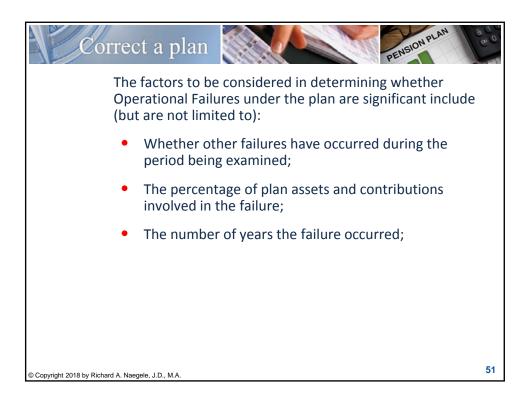


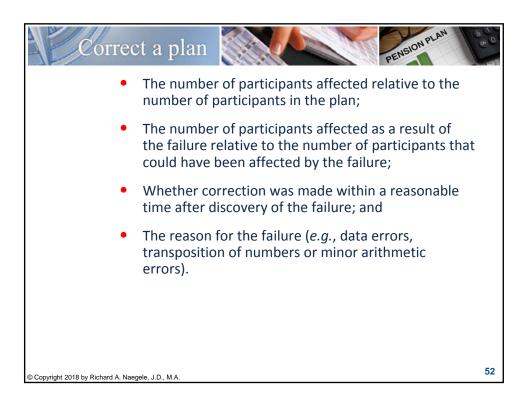


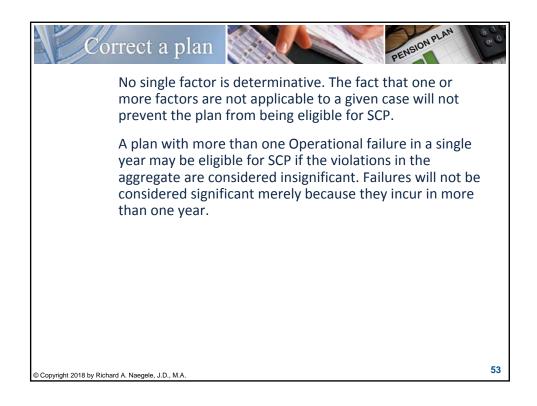


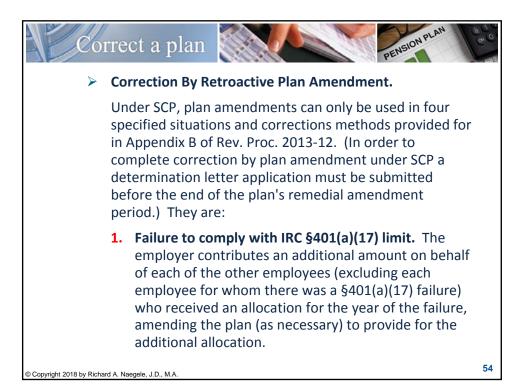


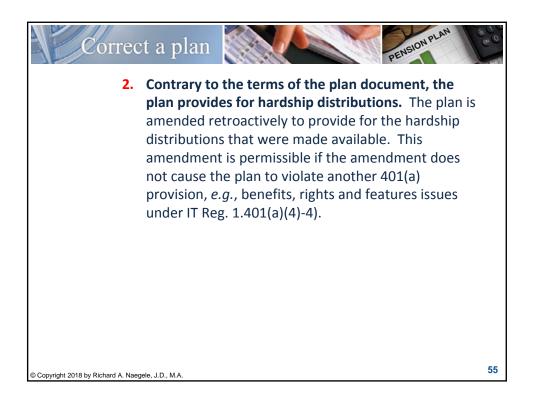


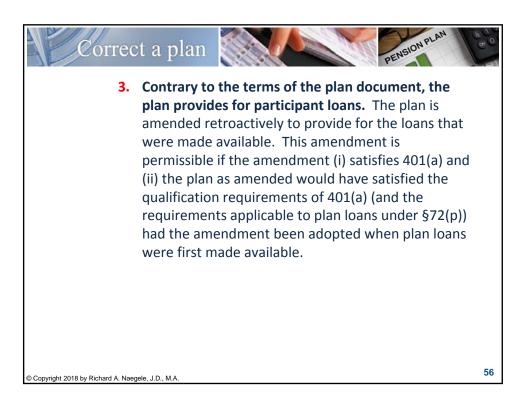


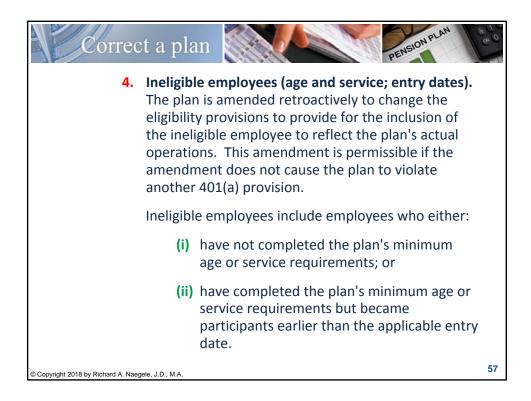


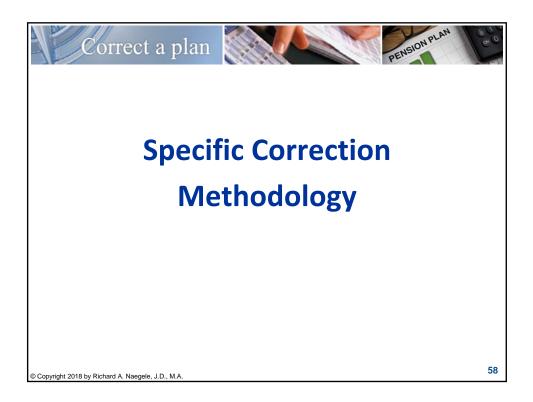


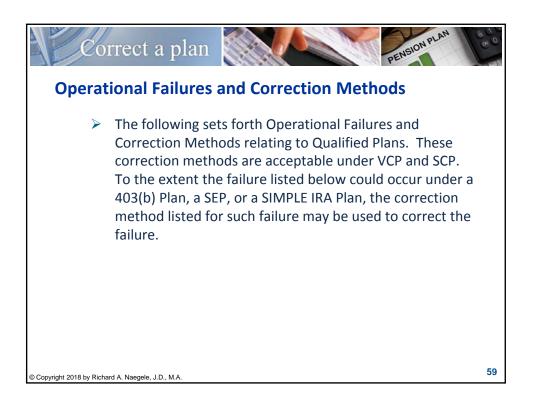




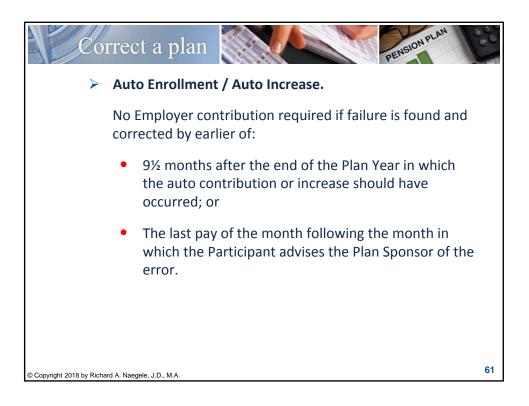


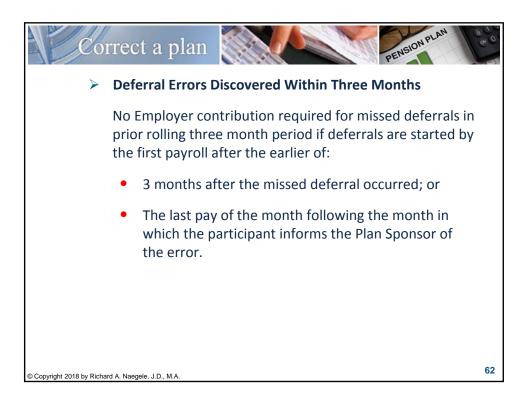


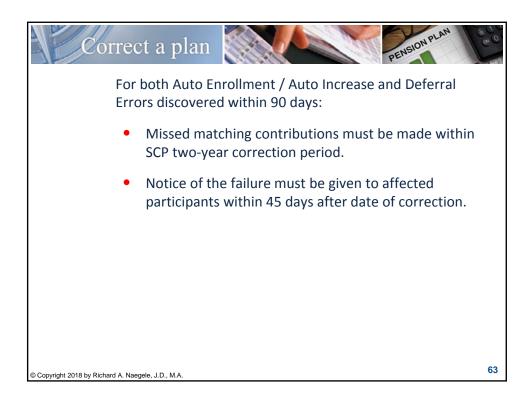


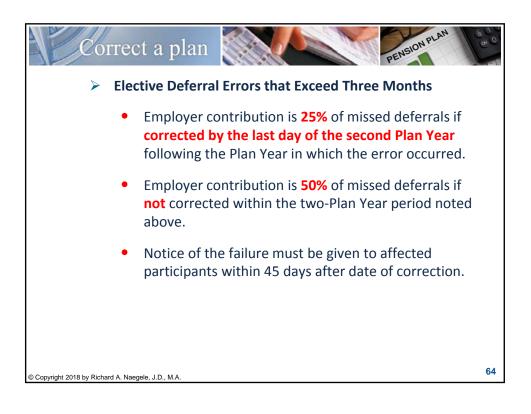


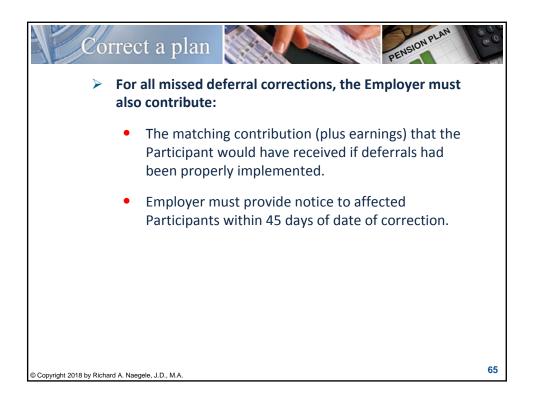




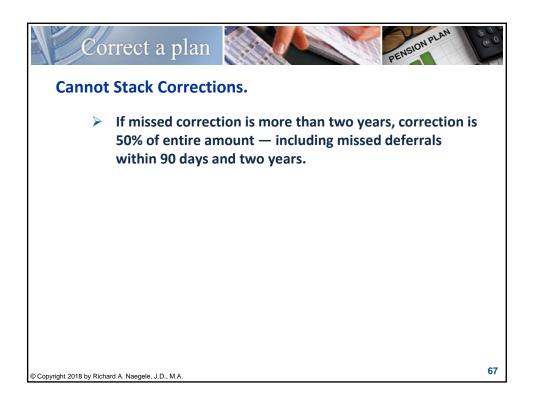


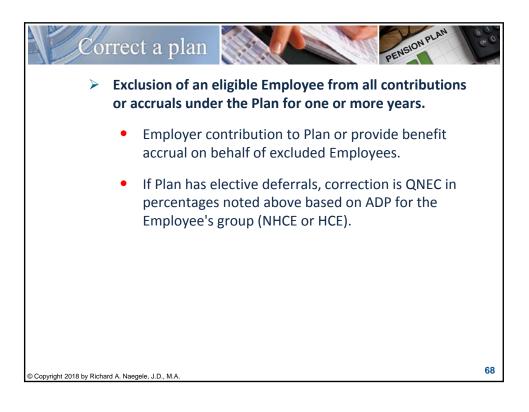


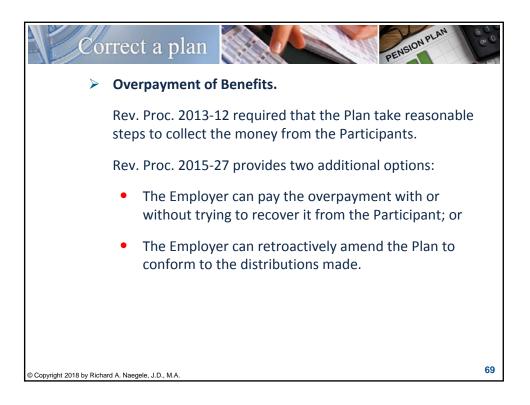




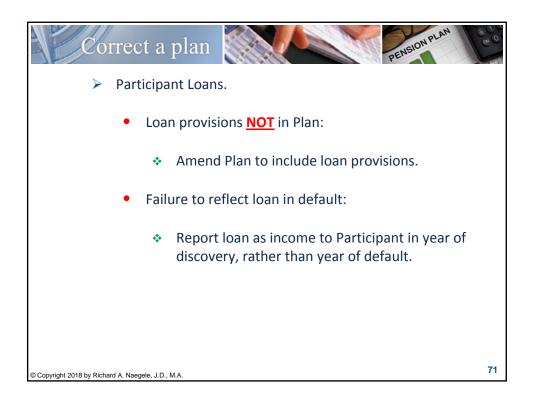
Correct a plan Missed Deferral Correction Su 	mmary:
Correction Period	Percentage of Missed Deferrals
Within 90 Days	0%
Within 2 Plan Years	25%
More Than 2 Plan Years	50%
	66
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> Failu	t a plan		8 1 0
 (RMD) under IRC §401(a)(9). Rev. Proc. 2015-27. Distribute the RMD amount and any gains or losses for all prior years. 			
•	 Special VCP fee based on number of affected Participants: 		
	Participants with RMD Failures	VCP Fee	
	1 — 150	\$ 500	
	151 — 300	\$1,500	
	> 300	Standard VCP Fee	
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> Parti	t a plan cipant Loans — Special VC ted Participants. Rev. Pro	P fee based on number of c. 2015-27.
	Participants with Loan Failures	VCP Fee
	1 — 13	\$ 300
	14 — 15	\$ 600
	51 — 100	\$1,000
	101 — 150	\$2,000
	> 150	\$3,000
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