

## Internal Revenue Code Section 415(c) Aggregation Form

### SECTION 1: PERSONAL INFORMATION *(Please print. Fill in all blanks; enter "N/A" if not applicable)*

G #	Last Name	First Name	M.I.
Home Mailing Address		City	State Zip
Work Phone Number	Home Phone Number	Email	

### SECTION 2: Answer ALL of the following questions

- |     |    |   |
|-----|----|---|
| Yes | No | Are you eligible to participate in the Grand Valley State University 403(b) Retirement Plan?  |
| Yes | No | Do you own controlling interest (over 50%) in a for-profit business, including sole proprietorship and/or consulting?   |
| Yes | No | Do you make contributions to a qualified retirement plan [401(k), 401(a) and 403(b) plans, or simplified employee pensions (SEPs) and Keogh plans] through that business? |

*If you answered "Yes" to all three questions, complete questions 1, 2 and 3 below, then sign, date and submit the form.*

### SECTION 3: Please answer the following about your outside business activities (do not include GVSU contributions or compensation)

1. What is the limitation year of the qualified plan [401(k), 401(a) and 403(b) plans, or simplified employee pensions (SEPs) and Keogh plans]? <i>A limitation year is the 12-month cycle for which contribution testing is performed on your other plan (January – December, July – June, etc.)</i>	
2. Enter the total annual contribution to the qualified plan [401(k), 401(a) and 403(b) plans, or simplified employee pensions (SEPs) and Keogh plans] during that limitation year (excluding age 50 catch-up contributions).	<i>Do not include GVSU contributions.</i>
3. What was your Internal Revenue Code (IRC) 415 total compensation during that limitation year? <i>If the total is above the \$415 limit, you may use the current \$415 amount here. You may need to contact your tax advisor for assistance in answering this question.</i>	<i>Do not include GVSU compensation.</i>

### SECTION 4: Acknowledgment

I understand that if I do not accurately report the information requested, there may be severe tax consequences of noncompliance for myself and Grand Valley State University, and may include civil and criminal penalties. I hereby certify that the above information is accurate to the best of my knowledge.

I also certify that if any outside contributions change during the year, I will complete a new form to report this amended amount.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

*For more information about 415(c)(7) aggregation please visit the [IRS website](#).*

**Please complete and return signed form to the Human Resources Office:**

**Physical Address:**

GVSU Human Resources  
1090 Zumberge Hall  
Allendale, MI 49401  
Monday–Friday, 8 a.m.–5 p.m.

**Electronically:**

Fax: 616-331-3216  
Email: [benefitsandwellness@gvsu.edu](mailto:benefitsandwellness@gvsu.edu)