

**B. ELIGIBILITY**

**Exclusions**

The term "Eligible Employee" shall not include (*Check items B.1 - B.4 as appropriate*):

**3. Non-Resident Aliens**

- a.  Any Employee who is a non-resident alien who received no earned income (within the meaning of Code section 911(d)(2)) which constitutes income from services performed within the United States (within the meaning of Code section 861(a)(3)).
- b. The non-resident alien exclusion applies for the following purposes:
  - i.  Elective Deferrals and Voluntary Contributions
  - iii.  Profit Sharing Contributions

**Eligibility Service Rules**

**7. Break in Service**

- b.  **One-year holdout.** If an Employee has a One-Year Break in Service/Period of Severance, exclude eligibility service before such period until the Employee has completed a Year of Eligibility Service after returning to employment with the Employer.

**Eligibility for Elective Deferrals/Voluntary Contributions**

An Eligible Employee shall be eligible to make Elective Deferrals/Voluntary Contributions (if permitted pursuant to **A.7/A.8**) at the time specified in **B.12** upon meeting the requirements of **B.9** through **B.11** (Section 3.01).

**9. Age Requirement for Elective Deferrals**

Minimum age requirement for Elective Deferrals/Voluntary Contributions: **21**

**10. Service Requirement for Elective Deferrals**

- a. Minimum service requirement for Elective Deferrals/Voluntary Contributions:
  - ii.  Completion of one Year of Eligibility Service.
- c. Eligibility service computation method for Elective Deferrals:
  - i.  Hours of Service
- d. Hours of Service necessary for a Year of Eligibility Service for purposes of Elective Deferrals: 1,000

**12. Entry Dates for Elective Deferrals**

- a. Frequency of entry dates for Elective Deferrals/Voluntary Contributions:
  - iii.  first day of each plan quarter
- b. An Eligible Employee shall become a Participant eligible to make Elective Deferrals/Voluntary Contributions on the entry date selected in **B.12a** that is:
  - i.  coincident with or next following the date the requirements of **B.9** through **B.11** are met

**Eligibility for Profit Sharing Contributions**

**18. Eligibility for Profit Sharing Contributions (select one):**

- b.  **Same as Elective Deferrals.** An Eligible Employee shall be eligible to receive an allocation of Profit Sharing Contributions at the time specified in **B.12** upon meeting the requirements of **B.9** through **B.11**

**Eligibility Service Computation Rules**

**23. Eligibility Service Computation Rules**

- a.  Eligibility Computation Period switches to Plan Year.
- b. Select hours equivalency for eligibility purposes:
  - i.  None