

**BENEFIT INFORMATION**  
and  
**SUGGESTED ACCOUNTING ENTRIES**

Prepared  
for

**Sample Client**  
**Executive Deferred Compensation Plan**

**For the Period: 01/01/2023 through 12/31/2023**

Prepared  
by

**The Pangburn Group**  
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February 18, 2024

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## Preface and Disclaimers

The following reports are designed to assist Plan Administrators and other parties interested in financial recordkeeping. All reports are based on The Pangburn Group's current understanding of tax law, Generally Accepted Accounting Principles (GAAP), and information furnished by the plan sponsor and any applicable vendors, mutual fund wholesalers, life insurance carriers, or other professional advisors.

The contents of this report reflect plan values based on The Pangburn Group's records. The accuracy of these records is contingent upon the plan sponsor (or third party sources) informing The Pangburn Group of changes in: (a) plan sponsor information; (b) bonus/commission programs; (c) plan and/or participant assumptions; (d) plan status; (e) plan sponsor and/or participant status; (f) participant information; or (g) any other material changes to the administration, documentation, or operation of the plan.

### **Important Note for Non-Profit Organizations:**

In accordance with the Tax Cuts and Jobs Act, compensation paid to "covered employees" in excess of \$1 million is subject to a 21% excise tax on tax exempt employers. "Covered employees" include the five highest paid employees in the current year and any individual who was a covered employee in any preceding tax year after 12/31/2016, including a covered employee's beneficiary. Plan sponsors should evaluate their total compensation packages to determine the impact of the Act on their compensation practices. Consult your tax advisors and/or accountants for more information.

### **Important Note for Public Companies:**

The Tax Cuts and Jobs Act modified Section 162(m), which limits the ability of public companies to deduct compensation in excess of \$1 million to certain "covered employees." Covered employees now consist of the CEO, CFO, and the 3 most highly paid officers. Anyone considered a covered employee for any tax year after 2016 will be considered a covered employee in all future years, including a covered employee's beneficiary. Performance-based compensation is no longer exempt from the consideration of excess compensation. Plan benefits paid to covered employees currently or in the future, when combined with other compensation in the year of payment, may generate a non-deductible expense. Limited protection from this law may exist for "grandfathered" compensation arrangements. Consult your tax advisors and/or accountants for more information.

The Pangburn Group is not a law firm or accounting firm and does not function as a broker-dealer or investment advisor. Consequently, no portion of the information provided herein should be interpreted as legal, actuarial, accounting, tax or investment advice. Recipients of this information should consult professional advisors for legal, actuarial, accounting, tax or investment advice, as applicable, before taking any action based on this information.

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EMPLOYER: Sample Client  
REPORT: Suggested General Ledger Accounting Entries  
FOR THE PERIOD: 01/01/2023 through 12/31/2023  
CALCULATION METHOD: ASC 710 - Immediate Recognition

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(1)

DEFERRED COMPENSATION EXPENSE	393,800	
INTEREST COST	785,463	
CASH [BENEFITS PAID]		59,890
DEFERRED COMPENSATION LIABILITY		1,119,373

NOTE: The above CASH entry (if applicable) represents the cumulative results of all cash benefits paid during the current period.

(2)

DEFERRED TAX ASSET	447,749	
DEFERRED TAX EXPENSE		447,749

NOTE: To reduce the income tax expense due to the timing differences arising from the non-deductibility of the deferred compensation accrual.

**ACTION REQUIRED:**

- (1) POST ENTRIES TO THE GENERAL LEDGER.
- (2) SEE "PARTICIPANT ACCRUAL SCHEDULE AND/OR BENEFIT PAYMENT SCHEDULE" AND POST TO THEIR CORRESPONDING INDIVIDUAL DEFERRED COMPENSATION LEDGER.

[Suggested Entries are based on "Annual Totals" for the current period.]  
[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

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EMPLOYER: Sample Client  
REPORT: Suggested General Ledger Accounting Entries by Group  
FOR THE PERIOD: 01/01/2023 through 12/31/2023  
CALCULATION METHOD: ASC 710 - Immediate Recognition

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**ABC Division**

(1)

DEFERRED COMPENSATION EXPENSE	393,800	
INTEREST COST	638,930	
CASH [BENEFITS PAID]		59,890
DEFERRED COMPENSATION LIABILITY		972,839

NOTE: The above CASH entry (if applicable) represents the cumulative results of all cash benefits paid during the current period.

(2)

DEFERRED TAX ASSET	389,136	
DEFERRED TAX EXPENSE		389,136
DEFERRED TAX ASSET (Adjustment)	0	
DEFERRED TAX EXPENSE (Adjustment)		0

NOTE: To reduce the income tax expense due to the timing differences arising from the non-deductibility of the deferred compensation accrual.

**ACTION REQUIRED:**

- (1) POST ENTRIES TO THE GENERAL LEDGER.
- (2) SEE "PARTICIPANT ACCRUAL SCHEDULE AND/OR BENEFIT PAYMENT SCHEDULE" AND POST TO THEIR CORRESPONDING INDIVIDUAL DEFERRED COMPENSATION LEDGER.

[Suggested Entries are based on "Annual Totals" for the current period.]  
[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

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EMPLOYER: Sample Client  
REPORT: Suggested General Ledger Accounting Entries by Group  
FOR THE PERIOD: 01/01/2023 through 12/31/2023  
CALCULATION METHOD: ASC 710 - Immediate Recognition

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**XYZ Division**

(1)

DEFERRED COMPENSATION EXPENSE	0	
INTEREST COST	146,533	
CASH [BENEFITS PAID]		0
DEFERRED COMPENSATION LIABILITY		146,533

NOTE: The above CASH entry (if applicable) represents the cumulative results of all cash benefits paid during the current period.

(2)

DEFERRED TAX ASSET	58,613	
DEFERRED TAX EXPENSE		58,613
DEFERRED TAX ASSET (Adjustment)	0	
DEFERRED TAX EXPENSE (Adjustment)		0

NOTE: To reduce the income tax expense due to the timing differences arising from the non-deductibility of the deferred compensation accrual.

**ACTION REQUIRED:**

- (1) POST ENTRIES TO THE GENERAL LEDGER.
- (2) SEE "PARTICIPANT ACCRUAL SCHEDULE AND/OR BENEFIT PAYMENT SCHEDULE" AND POST TO THEIR CORRESPONDING INDIVIDUAL DEFERRED COMPENSATION LEDGER.

[Suggested Entries are based on "Annual Totals" for the current period.]  
[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client  
 REPORT: Participant Accrual and/or Benefit Payment Schedule  
 FOR THE PERIOD: 01/01/2023 through 12/31/2023  
 CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
<b>Doe, Chris -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	38,384	38,384	15,354	15,354
<b>Doe, Chris -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	20,043	20,043	8,017	8,017
<b>Doe, Chris -- Scheduled Withdrawal Account - 1 (Paid)</b>						
01/01/2023 12/31/2023	5,373	0	0	(5,373)	(2,149)	(2,149)
--term/reversal--	0	0	0	0	0	0
<b>Doe, Chris -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	6,786	0	1,308	(5,478)	(2,191)	(2,191)
<b>Doe, Chris -- Scheduled Withdrawal Account - 3 (Paid)</b>						
01/01/2023 12/31/2023	6,791	0	2,428	(4,363)	(1,745)	(1,745)
<b>Participant Total:</b>	<b>18,951</b>	<b>0</b>	<b>62,163</b>	<b>43,212</b>	<b>17,285</b>	<b>17,285</b>
<b>Johnson, Carl -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	39,806	39,806	15,922	15,922
<b>Johnson, Carl -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	30,255	30,255	12,102	12,102
<b>Johnson, Carl -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	10,846	0	5,331	(5,515)	(2,206)	(2,206)
<b>Participant Total:</b>	<b>10,846</b>	<b>0</b>	<b>75,392</b>	<b>64,546</b>	<b>25,818</b>	<b>25,818</b>
<b>Johnson, Matt -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	57,343	57,343	22,937	22,937
<b>Johnson, Matt -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	45,192	45,192	18,077	18,077
<b>Johnson, Matt -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	17,313	0	0	(17,313)	(6,925)	(6,925)
<b>Johnson, Matt -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	0	29,073	29,073	11,629	11,629
<b>Participant Total:</b>	<b>17,313</b>	<b>0</b>	<b>131,608</b>	<b>114,295</b>	<b>45,718</b>	<b>45,718</b>
<b>Jones, Bob -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	80,033	80,033	32,013	32,013
<b>Jones, Bob -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	31,461	31,461	12,584	12,584

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule

FOR THE PERIOD: 01/01/2023 through 12/31/2023

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
<b>Jones, Bob -- Scheduled Withdrawal Account - 2</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Jones, Bob -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Jones, Bob -- Scheduled Withdrawal Account - 4</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Participant Total:</b>	<b>0</b>	<b>0</b>	<b>146,533</b>	<b>146,533</b>	<b>58,613</b>	<b>58,613</b>
<b>Smith, John -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	64,800	197,911	262,711	105,084	105,084
<b>Smith, John -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	35,800	59,319	95,119	38,047	38,047
<b>Smith, John -- Scheduled Withdrawal Account - 1</b>						
01/01/2023 12/31/2023	0	62,500	35,459	97,959	39,183	39,183
<b>Smith, John -- Scheduled Withdrawal Account - 2</b>						
01/01/2023 12/31/2023	12,781	0	6,747	(6,034)	(2,414)	(2,414)
<b>Smith, John -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	105,700	30,808	136,508	54,603	54,603
<b>Smith, John -- Scheduled Withdrawal Account - 4</b>						
01/01/2023 12/31/2023	0	62,500	17,414	79,914	31,966	31,966
<b>Smith, John -- Scheduled Withdrawal Account - 5</b>						
01/01/2023 12/31/2023	0	62,500	22,110	84,610	33,844	33,844
<b>Participant Total:</b>	<b>12,781</b>	<b>393,800</b>	<b>369,767</b>	<b>750,786</b>	<b>300,314</b>	<b>300,314</b>
<b>Total @ 12/31/2023:</b>	<b>59,890</b>	<b>393,800</b>	<b>785,463</b>	<b>1,119,373</b>	<b>447,749</b>	<b>447,749</b>

[Deferred Charge (Tax) and Deferred Income Tax only applicable to Regular "C" Corporations.]



EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule by Group

FOR THE PERIOD: 01/01/2023 through 12/31/2023

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
<b>ABC Division</b>						
<b>Doe, Chris -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	38,384	38,384	15,354	15,354
<b>Doe, Chris -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	20,043	20,043	8,017	8,017
<b>Doe, Chris -- Scheduled Withdrawal Account - 1 (Paid)</b>						
01/01/2023 12/31/2023	5,373	0	0	(5,373)	(2,149)	(2,149)
--term/reversal--	0	0	0	0	0	0
<b>Doe, Chris -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	6,786	0	1,308	(5,478)	(2,191)	(2,191)
<b>Doe, Chris -- Scheduled Withdrawal Account - 3 (Paid)</b>						
01/01/2023 12/31/2023	6,791	0	2,428	(4,363)	(1,745)	(1,745)
<b>Participant Total:</b>	<b>18,951</b>	<b>0</b>	<b>62,163</b>	<b>43,212</b>	<b>17,285</b>	<b>17,285</b>
<b>Johnson, Carl -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	39,806	39,806	15,922	15,922
<b>Johnson, Carl -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	30,255	30,255	12,102	12,102
<b>Johnson, Carl -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	10,846	0	5,331	(5,515)	(2,206)	(2,206)
<b>Participant Total:</b>	<b>10,846</b>	<b>0</b>	<b>75,392</b>	<b>64,546</b>	<b>25,818</b>	<b>25,818</b>
<b>Johnson, Matt -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	57,343	57,343	22,937	22,937
<b>Johnson, Matt -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	45,192	45,192	18,077	18,077
<b>Johnson, Matt -- Scheduled Withdrawal Account - 2 (Paid)</b>						
01/01/2023 12/31/2023	17,313	0	0	(17,313)	(6,925)	(6,925)
<b>Johnson, Matt -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	0	29,073	29,073	11,629	11,629
<b>Participant Total:</b>	<b>17,313</b>	<b>0</b>	<b>131,608</b>	<b>114,295</b>	<b>45,718</b>	<b>45,718</b>
<b>Smith, John -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	64,800	197,911	262,711	105,084	105,084
<b>Smith, John -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	35,800	59,319	95,119	38,047	38,047
<b>Smith, John -- Scheduled Withdrawal Account - 1</b>						
01/01/2023 12/31/2023	0	62,500	35,459	97,959	39,183	39,183
<b>Smith, John -- Scheduled Withdrawal Account - 2</b>						

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule by Group

FOR THE PERIOD: 01/01/2023 through 12/31/2023

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
01/01/2023 12/31/2023	12,781	0	6,747	(6,034)	(2,414)	(2,414)
<b>Smith, John -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	105,700	30,808	136,508	54,603	54,603
<b>Smith, John -- Scheduled Withdrawal Account - 4</b>						
01/01/2023 12/31/2023	0	62,500	17,414	79,914	31,966	31,966
<b>Smith, John -- Scheduled Withdrawal Account - 5</b>						
01/01/2023 12/31/2023	0	62,500	22,110	84,610	33,844	33,844
<b>Participant Total:</b>	<b>12,781</b>	<b>393,800</b>	<b>369,767</b>	<b>750,786</b>	<b>300,314</b>	<b>300,314</b>
<b>Total @ 12/31/2023:</b>	<b>59,890</b>	<b>393,800</b>	<b>638,930</b>	<b>972,839</b>	<b>389,136</b>	<b>389,136</b>

[Deferred Charge (Tax) and Deferred Income Tax only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule by Group

FOR THE PERIOD: 01/01/2023 through 12/31/2023

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
<b>XYZ Division</b>						
<b>Jones, Bob -- Employee Deferral Account</b>						
01/01/2023 12/31/2023	0	0	80,033	80,033	32,013	32,013
<b>Jones, Bob -- Employer Match Account</b>						
01/01/2023 12/31/2023	0	0	31,461	31,461	12,584	12,584
<b>Jones, Bob -- Scheduled Withdrawal Account - 2</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Jones, Bob -- Scheduled Withdrawal Account - 3</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Jones, Bob -- Scheduled Withdrawal Account - 4</b>						
01/01/2023 12/31/2023	0	0	11,680	11,680	4,672	4,672
<b>Participant Total:</b>	<b>0</b>	<b>0</b>	<b>146,533</b>	<b>146,533</b>	<b>58,613</b>	<b>58,613</b>
<b>Total @ 12/31/2023:</b>	<b>0</b>	<b>0</b>	<b>146,533</b>	<b>146,533</b>	<b>58,613</b>	<b>58,613</b>

[Deferred Charge (Tax) and Deferred Income Tax only applicable to Regular "C" Corporations.]

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EMPLOYER: Sample Client

REPORT: Plan Design Assumptions

FOR THE PERIOD: 01/01/2023 through 12/31/2023

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Address: 12345 Company Square  
XYZ, LA 70760  
555-555-5555

Business Type: Regular 'C' Corporation

Plan Name: Executive Deferred Compensation Plan

Type of Plan: Defined Contribution

Date Established: January 01, 2003

Fiscal Year Ends: December 31

Employer Tax Rate: 40.00%

Accrual Method: ASC 710 - Immediate Recognition

Prepared By: The Pangburn Group  
P.O. Box 900  
301 Major Parkway  
New Roads, LA 70760-0900

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EMPLOYER: Sample Client

REPORT: Plan Participant Summary

FOR THE PERIOD: 01/01/2023 through 12/31/2023

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<u>Participant</u>	<u>Date Of Birth</u>	<u>Date Of Hire</u>	<u>Date Of Entry</u>	<u>Status</u>
Doe, Chris	01/01/1971	01/01/2005	01/01/2007	Active
Johnson, Carl	02/03/1973	03/01/2005	01/01/2007	Active
Johnson, Matt	06/05/1962	08/01/2003	01/01/2007	Active
Jones, Bob	01/01/1966	01/01/2000	01/01/2003	Active
Smith, John	01/01/1955	01/01/2000	01/01/2003	Active

EMPLOYER: Sample Client

REPORT: Total Account Balance Summary

FOR THE PERIOD: 01/01/2023 through 12/31/2023

	<u>Starting Balance</u>	<u>Distributions</u>	<u>Deferrals/ Contributions</u>	<u>Earnings/ Losses</u>	<u>Ending Balance</u>
<b>Doe, Chris</b>	<b>393,906</b>	<b>18,951</b>	<b>0</b>	<b>62,163</b>	<b>437,118</b>
Employee Deferral Account	232,942	0	0	38,384	271,326
Employer Match Account	121,645	0	0	20,043	141,688
Scheduled Withdrawal Account - 1 (Paid)	5,373	5,373	0	0	0
Scheduled Withdrawal Account - 2 (Paid)	13,572	6,786	0	1,308	8,094
Scheduled Withdrawal Account - 3 (Paid)	20,374	6,791	0	2,428	16,011
<b>Johnson, Carl</b>	<b>344,982</b>	<b>10,846</b>	<b>0</b>	<b>75,392</b>	<b>409,528</b>
Employee Deferral Account	177,316	0	0	39,806	217,122
Employer Match Account	135,129	0	0	30,255	165,383
Scheduled Withdrawal Account - 2 (Paid)	32,537	10,846	0	5,331	27,023
<b>Johnson, Matt</b>	<b>619,600</b>	<b>17,313</b>	<b>0</b>	<b>131,608</b>	<b>733,895</b>
Employee Deferral Account	261,886	0	0	57,343	319,228
Employer Match Account	208,800	0	0	45,192	253,993
Scheduled Withdrawal Account - 2 (Paid)	17,313	17,313	0	0	0
Scheduled Withdrawal Account - 3	131,601	0	0	29,073	160,674
<b>Jones, Bob</b>	<b>889,402</b>	<b>0</b>	<b>0</b>	<b>146,533</b>	<b>1,035,935</b>
Employee Deferral Account	485,768	0	0	80,033	565,801
Employer Match Account	190,955	0	0	31,461	222,416
Scheduled Withdrawal Account - 2	70,893	0	0	11,680	82,573
Scheduled Withdrawal Account - 3	70,893	0	0	11,680	82,573
Scheduled Withdrawal Account - 4	70,893	0	0	11,680	82,573
<b>Smith, John</b>	<b>1,986,690</b>	<b>12,781</b>	<b>393,800</b>	<b>369,767</b>	<b>2,737,476</b>
Employee Deferral Account	1,165,176	0	64,800	197,911	1,427,887
Employer Match Account	334,810	0	35,800	59,319	429,928
Scheduled Withdrawal Account - 1	168,190	0	62,500	35,459	266,148
Scheduled Withdrawal Account - 2	51,124	12,781	0	6,747	45,089
Scheduled Withdrawal Account - 3	120,502	0	105,700	30,808	257,010
Scheduled Withdrawal Account - 4	59,271	0	62,500	17,414	139,185
Scheduled Withdrawal Account - 5	87,617	0	62,500	22,110	172,227

<b>Total @ 12/31/2023:</b>	<b>4,234,580</b>	<b>59,890</b>	<b>393,800</b>	<b>785,463</b>	<b>5,353,952</b>
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EMPLOYER: Sample Client

REPORT: Impact On Retained Earnings

Period From	To	(1) Plan Sponsor (Owner(s)) Tax Bracket	(2) Cash [Benefits Paid To Participants]	(3) Deferred Comp. Liability	(4) Taxes Saved On Benefits Paid	(5) Deferred Tax Asset	(6) After-Tax Comp. Otherwise Payable	(7) Relative Impact On Retained Earnings
01/01/2003	12/31/2003	40.00%	0	41,135	0	16,454	17,820	(6,861)
01/01/2004	12/31/2004	40.00%	0	54,927	0	21,971	24,960	(7,996)
01/01/2005	12/31/2005	40.00%	0	52,076	0	20,830	17,160	(14,086)
01/01/2006	12/31/2006	40.00%	2,854	53,728	1,142	21,491	17,160	(16,789)
01/01/2007	12/31/2007	40.00%	3,152	214,172	1,261	85,669	92,700	(37,694)
01/01/2008	12/31/2008	40.00%	3,233	(17,955)	1,293	(7,182)	60,900	69,734
01/01/2009	12/31/2009	40.00%	3,773	282,006	1,509	112,803	43,680	(127,787)
01/01/2010	12/31/2010	40.00%	10,058	280,999	4,023	112,399	82,828	(91,806)
01/01/2011	12/31/2011	40.00%	0	120,658	0	48,263	97,500	25,105
01/01/2012	12/31/2012	40.00%	54,962	240,852	21,985	96,341	63,240	(114,249)
01/01/2013	12/31/2013	40.00%	1,840	407,757	736	163,103	41,284	(204,475)
01/01/2014	12/31/2014	40.00%	44,763	163,240	17,905	65,296	21,060	(103,741)
01/01/2015	12/31/2015	40.00%	3,558	219,195	1,423	87,678	64,260	(69,392)
01/01/2016	12/31/2016	40.00%	45,737	280,416	18,295	112,167	50,280	(145,412)
01/01/2017	12/31/2017	40.00%	52,181	481,742	20,872	192,697	51,000	(269,354)
01/01/2018	12/31/2018	40.00%	60,259	(287,093)	24,104	(114,837)	45,000	181,100
01/01/2019	12/31/2019	40.00%	43,728	806,885	17,491	322,754	95,550	(414,818)
01/01/2020	12/31/2020	40.00%	149,876	422,730	59,950	169,092	79,800	(263,764)
01/01/2021	12/31/2021	40.00%	46,305	657,268	18,522	262,907	66,000	(356,144)
01/01/2022	12/31/2022	40.00%	78,051	(240,160)	31,220	(96,064)	214,800	312,065
<b>01/01/2023</b>	<b>12/31/2023</b>	<b>40.00%</b>	<b>59,890</b>	<b>1,119,373</b>	<b>23,956</b>	<b>447,749</b>	<b>214,800</b>	<b>(492,758)</b>
<b>Total @ 12/31/2023:</b>			<b>664,219</b>	<b>5,353,952</b>	<b>265,688</b>	<b>2,141,581</b>	<b>1,461,782</b>	<b>(2,149,121)</b>

**Explanatory Notes:**

Column	Description
(1) Plan Sponsor Tax Bracket	Effective Tax Rate for 'C' Corporations or Average Tax Rate for Business Owners ('S' Corporation, LLC, etc.)
(2) Cash [Benefits Paid To Participants]	Before-Tax payment from Plan Sponsor to Participants (retirement, death, disability, termination, etc.)
(3) Deferred Compensation Liability	Net change in Plan Liabilities
(4) Taxes Saved On Benefits Paid	Column #2 multiplied by Column #1
(5) Deferred Tax Asset	Column #3 multiplied by Column #1 (available only to 'C' Corporations on an Accrual Basis)
(6) After-Tax Compensation Otherwise Payable	After-Tax Cost to Plan Sponsor if Participant Deferrals (if any) had been paid instead as Current Compensation
(7) Relative Impact On Retained Earnings	Column #4 plus Column #5 plus Column #6 minus Column #3 minus Column #2

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

<u>Period</u>		<u>(CR)</u>	<u>(DR)</u>	<u>(DR)</u>	<u>(CR)</u>	<u>(DR)</u>	<u>(CR)</u>	
<u>From</u>	<u>To</u>	<u>Cash</u>	<u>Deferred</u>	<u>Interest</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Accrued</u>
		<u>[Benefits</u>	<u>Comp</u>	<u>Cost</u>	<u>Comp</u>	<u>Tax</u>	<u>Tax</u>	<u>Liability</u>
		<u>Paid]</u>	<u>Expense</u>		<u>Liability</u>	<u>Asset</u>	<u>Expense</u>	
<b>Doe, Chris -- Employee Deferral Account</b>								
01/01/2007	12/31/2007	0	11,700	74	11,774	4,710	4,710	11,774
01/01/2008	12/31/2008	0	14,300	(6,491)	7,809	3,124	3,124	19,583
01/01/2009	12/31/2009	0	14,300	10,201	24,501	9,801	9,801	44,084
01/01/2010	12/31/2010	0	0	7,628	7,628	3,051	3,051	51,712
01/01/2011	12/31/2011	0	10,000	(2,890)	7,110	2,844	2,844	58,821
01/01/2012	12/31/2012	0	8,400	8,380	16,780	6,712	6,712	75,601
01/01/2013	12/31/2013	0	8,400	14,907	23,307	9,323	9,323	98,908
01/01/2014	12/31/2014	0	8,400	272	8,672	3,469	3,469	107,581
01/01/2015	12/31/2015	0	8,400	1,851	10,251	4,101	4,101	117,832
01/01/2016	12/31/2016	0	0	7,581	7,581	3,032	3,032	125,413
01/01/2017	12/31/2017	0	0	28,602	28,602	11,441	11,441	154,014
01/01/2018	12/31/2018	0	10,000	(11,230)	(1,230)	(492)	(492)	152,784
01/01/2019	12/31/2019	0	0	43,184	43,184	17,274	17,274	195,969
01/01/2020	12/31/2020	0	0	41,858	41,858	16,743	16,743	237,827
01/01/2021	12/31/2021	0	0	43,806	43,806	17,523	17,523	281,633
01/01/2022	12/31/2022	0	0	(48,692)	(48,692)	(19,477)	(19,477)	232,942
<b>Account Total:</b>		<b>0</b>	<b>93,900</b>	<b>139,042</b>	<b>232,942</b>	<b>93,177</b>	<b>93,177</b>	<b>232,942</b>
<b>Doe, Chris -- Employer Match Account</b>								
01/01/2007	12/31/2007	0	5,850	2	5,852	2,341	2,341	5,852
01/01/2008	12/31/2008	0	7,150	(3,235)	3,915	1,566	1,566	9,767
01/01/2009	12/31/2009	0	7,150	5,092	12,242	4,897	4,897	22,009
01/01/2010	12/31/2010	0	0	3,814	3,814	1,526	1,526	25,824
01/01/2011	12/31/2011	0	0	174	174	69	69	25,997
01/01/2012	12/31/2012	0	4,200	4,181	8,381	3,352	3,352	34,378
01/01/2013	12/31/2013	0	4,200	9,476	13,676	5,470	5,470	48,054
01/01/2014	12/31/2014	0	4,200	5,258	9,458	3,783	3,783	57,512
01/01/2015	12/31/2015	0	4,200	(528)	3,672	1,469	1,469	61,185
01/01/2016	12/31/2016	0	0	8,191	8,191	3,276	3,276	69,375
01/01/2017	12/31/2017	0	0	13,697	13,697	5,479	5,479	83,072
01/01/2018	12/31/2018	0	2,500	(5,791)	(3,291)	(1,317)	(1,317)	79,781
01/01/2019	12/31/2019	0	0	22,553	22,553	9,021	9,021	102,334
01/01/2020	12/31/2020	0	0	21,873	21,873	8,749	8,749	124,207
01/01/2021	12/31/2021	0	0	22,873	22,873	9,149	9,149	147,080
01/01/2022	12/31/2022	0	0	(25,435)	(25,435)	(10,174)	(10,174)	121,645
<b>Account Total:</b>		<b>0</b>	<b>39,450</b>	<b>82,195</b>	<b>121,645</b>	<b>48,658</b>	<b>48,658</b>	<b>121,645</b>
<b>Doe, Chris -- Scheduled Withdrawal Account - 1 (Paid)</b>								
01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
01/01/2018	12/31/2018	0	0	(1,290)	(1,290)	(516)	(516)	17,985
01/01/2019	12/31/2019	3,597	0	4,192	596	238	238	18,580



EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2020	12/31/2020	4,665	0	2,990	(1,675)	(670)	(670)	16,905
01/01/2021	12/31/2021	5,567	0	2,064	(3,503)	(1,401)	(1,401)	13,402
01/01/2022	12/31/2022	6,701	0	(1,328)	(8,029)	(3,211)	(3,211)	5,373
<b>Account Total:</b>		<b>20,530</b>	<b>7,500</b>	<b>18,403</b>	<b>5,373</b>	<b>2,149</b>	<b>2,149</b>	<b>5,373</b>

**Doe, Chris -- Scheduled Withdrawal Account - 2 (Paid)**

01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
01/01/2018	12/31/2018	0	5,000	(1,750)	3,250	1,300	1,300	22,525
01/01/2019	12/31/2019	0	0	6,362	6,362	2,545	2,545	28,888
01/01/2020	12/31/2020	5,778	0	4,938	(840)	(336)	(336)	28,048
01/01/2021	12/31/2021	6,928	0	3,865	(3,062)	(1,225)	(1,225)	24,985
01/01/2022	12/31/2022	8,328	0	(3,085)	(11,413)	(4,565)	(4,565)	13,572
<b>Account Total:</b>		<b>21,034</b>	<b>12,500</b>	<b>22,106</b>	<b>13,572</b>	<b>5,429</b>	<b>5,429</b>	<b>13,572</b>

**Doe, Chris -- Scheduled Withdrawal Account - 3 (Paid)**

01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
01/01/2018	12/31/2018	0	5,000	(1,750)	3,250	1,300	1,300	22,525
01/01/2019	12/31/2019	0	0	6,362	6,362	2,545	2,545	28,888
01/01/2020	12/31/2020	0	0	6,151	6,151	2,460	2,460	35,039
01/01/2021	12/31/2021	7,008	0	5,139	(1,869)	(747)	(747)	33,170
01/01/2022	12/31/2022	8,292	0	(4,504)	(12,796)	(5,118)	(5,118)	20,374
<b>Account Total:</b>		<b>15,300</b>	<b>12,500</b>	<b>23,174</b>	<b>20,374</b>	<b>8,150</b>	<b>8,150</b>	<b>20,374</b>

**Doe, Chris -- Scheduled Withdrawal Account - 4 (Paid)**

01/01/2018	12/31/2018	0	5,000	(407)	4,593	1,837	1,837	4,593
01/01/2019	12/31/2019	0	0	1,077	1,077	431	431	5,670
01/01/2020	12/31/2020	0	0	829	829	332	332	6,500
01/01/2021	12/31/2021	0	0	1,133	1,133	453	453	7,632
01/01/2022	12/31/2022	6,967	0	(666)	(7,632)	(3,053)	(3,053)	0
<b>Account Total:</b>		<b>6,967</b>	<b>5,000</b>	<b>1,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Participant Total:</b>		<b>63,830</b>	<b>170,850</b>	<b>286,887</b>	<b>393,906</b>	<b>157,563</b>	<b>157,563</b>	<b>393,906</b>
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**Johnson, Carl -- Employee Deferral Account**

01/01/2010	12/31/2010	0	22,000	3,161	25,161	10,064	10,064	25,161
01/01/2011	12/31/2011	0	19,500	(99)	19,401	7,761	7,761	44,562
01/01/2012	12/31/2012	0	2,500	7,162	9,662	3,865	3,865	54,224
01/01/2013	12/31/2013	0	3,500	17,216	20,716	8,287	8,287	74,941

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2014	12/31/2014	0	2,500	9,057	11,557	4,623	4,623	86,498
01/01/2015	12/31/2015	0	2,500	(920)	1,580	632	632	88,078
01/01/2016	12/31/2016	0	0	16,263	16,263	6,505	6,505	104,341
01/01/2017	12/31/2017	0	0	17,499	17,499	7,000	7,000	121,840
01/01/2018	12/31/2018	0	0	(10,329)	(10,329)	(4,131)	(4,131)	111,511
01/01/2019	12/31/2019	0	0	28,707	28,707	11,483	11,483	140,218
01/01/2020	12/31/2020	0	0	20,230	20,230	8,092	8,092	160,448
01/01/2021	12/31/2021	0	0	42,721	42,721	17,088	17,088	203,168
01/01/2022	12/31/2022	0	0	(25,852)	(25,852)	(10,341)	(10,341)	177,316
<b>Account Total:</b>		<b>0</b>	<b>52,500</b>	<b>124,816</b>	<b>177,316</b>	<b>70,926</b>	<b>70,926</b>	<b>177,316</b>

**Johnson, Carl -- Employer Match Account**

01/01/2010	12/31/2010	0	7,000	703	7,703	3,081	3,081	7,703
01/01/2011	12/31/2011	0	0	(12)	(12)	(5)	(5)	7,691
01/01/2012	12/31/2012	0	15,000	1,713	16,713	6,685	6,685	24,404
01/01/2013	12/31/2013	0	1,000	7,747	8,747	3,499	3,499	33,151
01/01/2014	12/31/2014	0	15,000	4,633	19,633	7,853	7,853	52,784
01/01/2015	12/31/2015	0	15,000	(614)	14,386	5,754	5,754	67,170
01/01/2016	12/31/2016	0	0	12,472	12,472	4,989	4,989	79,642
01/01/2017	12/31/2017	0	0	13,293	13,293	5,317	5,317	92,935
01/01/2018	12/31/2018	0	0	(7,928)	(7,928)	(3,171)	(3,171)	85,008
01/01/2019	12/31/2019	0	0	21,801	21,801	8,720	8,720	106,808
01/01/2020	12/31/2020	0	0	15,335	15,335	6,134	6,134	122,144
01/01/2021	12/31/2021	0	0	32,481	32,481	12,992	12,992	154,624
01/01/2022	12/31/2022	0	0	(19,496)	(19,496)	(7,798)	(7,798)	135,129
<b>Account Total:</b>		<b>0</b>	<b>53,000</b>	<b>82,129</b>	<b>135,129</b>	<b>54,052</b>	<b>54,052</b>	<b>135,129</b>

**Johnson, Carl -- Scheduled Withdrawal Account - 1 (Paid)**

01/01/2010	12/31/2010	0	17,500	2,018	19,518	7,807	7,807	19,518
01/01/2011	12/31/2011	0	15,000	(186)	14,814	5,925	5,925	34,332
01/01/2012	12/31/2012	0	30,000	6,474	36,474	14,590	14,590	70,806
01/01/2013	12/31/2013	0	0	22,479	22,479	8,991	8,991	93,284
01/01/2014	12/31/2014	0	0	11,259	11,259	4,503	4,503	104,543
01/01/2015	12/31/2015	0	0	(1,140)	(1,140)	(456)	(456)	103,403
01/01/2016	12/31/2016	20,681	0	15,004	(5,677)	(2,271)	(2,271)	97,726
01/01/2017	12/31/2017	24,432	0	12,257	(12,175)	(4,870)	(4,870)	85,552
01/01/2018	12/31/2018	28,517	0	(4,853)	(33,370)	(13,348)	(13,348)	52,181
01/01/2019	12/31/2019	26,135	0	7,356	(18,779)	(7,512)	(7,512)	33,403
01/01/2020	12/31/2020	33,544	0	141	(33,403)	(13,361)	(13,361)	0
<b>Account Total:</b>		<b>133,309</b>	<b>62,500</b>	<b>70,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Johnson, Carl -- Scheduled Withdrawal Account - 2 (Paid)**

01/01/2010	12/31/2010	0	7,500	948	8,448	3,379	3,379	8,448
01/01/2011	12/31/2011	0	7,500	(91)	7,409	2,964	2,964	15,858
01/01/2012	12/31/2012	0	0	2,549	2,549	1,020	1,020	18,407
01/01/2013	12/31/2013	0	0	5,844	5,844	2,338	2,338	24,251
01/01/2014	12/31/2014	0	0	2,931	2,931	1,172	1,172	27,182
01/01/2015	12/31/2015	0	0	(289)	(289)	(116)	(116)	26,893
01/01/2016	12/31/2016	0	0	4,962	4,962	1,985	1,985	31,855

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	Accrued
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Liability
01/01/2017	12/31/2017	0	0	5,346	5,346	2,138	2,138	37,201
01/01/2018	12/31/2018	0	0	(3,151)	(3,151)	(1,261)	(1,261)	34,050
01/01/2019	12/31/2019	0	0	8,769	8,769	3,508	3,508	42,819
01/01/2020	12/31/2020	0	0	6,181	6,181	2,472	2,472	49,000
01/01/2021	12/31/2021	9,705	0	10,487	782	313	313	49,782
01/01/2022	12/31/2022	12,445	0	(4,799)	(17,245)	(6,898)	(6,898)	32,537
<b>Account Total:</b>		<b>22,150</b>	<b>15,000</b>	<b>39,688</b>	<b>32,537</b>	<b>13,015</b>	<b>13,015</b>	<b>32,537</b>
<b>Participant Total:</b>		<b>155,459</b>	<b>183,000</b>	<b>317,441</b>	<b>344,982</b>	<b>137,993</b>	<b>137,993</b>	<b>344,982</b>

**Johnson, Matt -- Employee Deferral Account**

01/01/2007	12/31/2007	0	20,800	1,241	22,041	8,816	8,816	22,041
01/01/2008	12/31/2008	0	24,700	(11,668)	13,032	5,213	5,213	35,073
01/01/2009	12/31/2009	0	12,350	16,145	28,495	11,398	11,398	63,568
01/01/2010	12/31/2010	0	0	8,853	8,853	3,541	3,541	72,422
01/01/2011	12/31/2011	0	0	(1,552)	(1,552)	(621)	(621)	70,869
01/01/2012	12/31/2012	0	25,000	11,063	36,063	14,425	14,425	106,932
01/01/2013	12/31/2013	0	0	28,133	28,133	11,253	11,253	135,065
01/01/2014	12/31/2014	0	0	8,267	8,267	3,307	3,307	143,332
01/01/2015	12/31/2015	0	0	(1,699)	(1,699)	(679)	(679)	141,633
01/01/2016	12/31/2016	0	0	17,198	17,198	6,879	6,879	158,831
01/01/2017	12/31/2017	0	0	32,776	32,776	13,110	13,110	191,607
01/01/2018	12/31/2018	0	0	(16,912)	(16,912)	(6,765)	(6,765)	174,694
01/01/2019	12/31/2019	0	0	47,967	47,967	19,187	19,187	222,661
01/01/2020	12/31/2020	0	0	33,020	33,020	13,208	13,208	255,681
01/01/2021	12/31/2021	0	0	60,166	60,166	24,066	24,066	315,847
01/01/2022	12/31/2022	0	0	(53,961)	(53,961)	(21,584)	(21,584)	261,886
<b>Account Total:</b>		<b>0</b>	<b>82,850</b>	<b>179,036</b>	<b>261,886</b>	<b>104,754</b>	<b>104,754</b>	<b>261,886</b>

**Johnson, Matt -- Employer Match Account**

01/01/2007	12/31/2007	0	10,400	433	10,833	4,333	4,333	10,833
01/01/2008	12/31/2008	0	12,350	(5,816)	6,534	2,614	2,614	17,368
01/01/2009	12/31/2009	0	12,350	9,445	21,795	8,718	8,718	39,162
01/01/2010	12/31/2010	0	0	5,454	5,454	2,181	2,181	44,616
01/01/2011	12/31/2011	0	0	(954)	(954)	(382)	(382)	43,662
01/01/2012	12/31/2012	0	12,500	6,736	19,236	7,695	7,695	62,899
01/01/2013	12/31/2013	0	10,000	16,483	26,483	10,593	10,593	89,382
01/01/2014	12/31/2014	0	10,000	5,395	15,395	6,158	6,158	104,777
01/01/2015	12/31/2015	0	10,000	(852)	9,148	3,659	3,659	113,925
01/01/2016	12/31/2016	0	0	13,678	13,678	5,471	5,471	127,603
01/01/2017	12/31/2017	0	0	26,610	26,610	10,644	10,644	154,213
01/01/2018	12/31/2018	0	0	(14,317)	(14,317)	(5,727)	(5,727)	139,896
01/01/2019	12/31/2019	0	0	38,243	38,243	15,297	15,297	178,139
01/01/2020	12/31/2020	0	0	25,994	25,994	10,398	10,398	204,133
01/01/2021	12/31/2021	0	0	47,854	47,854	19,142	19,142	251,988
01/01/2022	12/31/2022	0	0	(43,188)	(43,188)	(17,275)	(17,275)	208,800
<b>Account Total:</b>		<b>0</b>	<b>77,600</b>	<b>131,200</b>	<b>208,800</b>	<b>83,520</b>	<b>83,520</b>	<b>208,800</b>

**Johnson, Matt -- Scheduled Withdrawal Account - 1 (Paid)**

01/01/2007	12/31/2007	0	50,000	722	50,722	20,289	20,289	50,722
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EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2008	12/31/2008	0	0	(14,954)	(14,954)	(5,982)	(5,982)	35,768
01/01/2009	12/31/2009	0	0	13,536	13,536	5,414	5,414	49,304
01/01/2010	12/31/2010	0	0	6,867	6,867	2,747	2,747	56,172
01/01/2011	12/31/2011	0	0	(1,209)	(1,209)	(484)	(484)	54,962
01/01/2012	12/31/2012	54,962	0	0	(54,962)	(21,985)	(21,985)	0
<b>Account Total:</b>		<b>54,962</b>	<b>50,000</b>	<b>4,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Johnson, Matt -- Scheduled Withdrawal Account - 2 (Paid)**

01/01/2007	12/31/2007	0	20,800	1,113	21,913	8,765	8,765	21,913
01/01/2008	12/31/2008	0	0	(6,598)	(6,598)	(2,639)	(2,639)	15,315
01/01/2009	12/31/2009	0	0	5,796	5,796	2,318	2,318	21,111
01/01/2010	12/31/2010	0	0	2,941	2,941	1,176	1,176	24,051
01/01/2011	12/31/2011	0	0	(518)	(518)	(207)	(207)	23,534
01/01/2012	12/31/2012	0	0	3,449	3,449	1,379	1,379	26,982
01/01/2013	12/31/2013	0	0	6,897	6,897	2,759	2,759	33,879
01/01/2014	12/31/2014	0	1,200	2,210	3,410	1,364	1,364	37,289
01/01/2015	12/31/2015	0	1,200	(700)	500	200	200	37,789
01/01/2016	12/31/2016	0	0	4,630	4,630	1,852	1,852	42,419
01/01/2017	12/31/2017	0	0	8,646	8,646	3,458	3,458	51,065
01/01/2018	12/31/2018	0	0	(4,309)	(4,309)	(1,724)	(1,724)	46,756
01/01/2019	12/31/2019	0	0	12,826	12,826	5,130	5,130	59,581
01/01/2020	12/31/2020	15,007	0	6,719	(8,288)	(3,315)	(3,315)	51,293
01/01/2021	12/31/2021	17,098	0	7,972	(9,126)	(3,650)	(3,650)	42,167
01/01/2022	12/31/2022	21,084	0	(3,771)	(24,854)	(9,942)	(9,942)	17,313
<b>Account Total:</b>		<b>53,188</b>	<b>23,200</b>	<b>47,301</b>	<b>17,313</b>	<b>6,925</b>	<b>6,925</b>	<b>17,313</b>

**Johnson, Matt -- Scheduled Withdrawal Account - 3**

01/01/2008	12/31/2008	0	24,700	(5,147)	19,553	7,821	7,821	19,553
01/01/2009	12/31/2009	0	12,350	10,272	22,622	9,049	9,049	42,175
01/01/2010	12/31/2010	0	0	5,873	5,873	2,349	2,349	48,048
01/01/2011	12/31/2011	0	0	(1,028)	(1,028)	(411)	(411)	47,020
01/01/2012	12/31/2012	0	0	6,889	6,889	2,755	2,755	53,909
01/01/2013	12/31/2013	0	0	13,791	13,791	5,516	5,516	67,700
01/01/2014	12/31/2014	0	0	4,379	4,379	1,752	1,752	72,079
01/01/2015	12/31/2015	0	0	(1,396)	(1,396)	(558)	(558)	70,684
01/01/2016	12/31/2016	0	0	8,691	8,691	3,476	3,476	79,375
01/01/2017	12/31/2017	0	0	16,120	16,120	6,448	6,448	95,494
01/01/2018	12/31/2018	0	0	(7,900)	(7,900)	(3,160)	(3,160)	87,594
01/01/2019	12/31/2019	0	0	24,064	24,064	9,625	9,625	111,658
01/01/2020	12/31/2020	0	0	16,778	16,778	6,711	6,711	128,436
01/01/2021	12/31/2021	0	0	30,082	30,082	12,033	12,033	158,518
01/01/2022	12/31/2022	0	0	(26,917)	(26,917)	(10,767)	(10,767)	131,601
<b>Account Total:</b>		<b>0</b>	<b>37,050</b>	<b>94,551</b>	<b>131,601</b>	<b>52,640</b>	<b>52,640</b>	<b>131,601</b>

**Johnson, Matt -- Scheduled Withdrawal Account - 4 (Paid)**

01/01/2007	12/31/2007	0	15,000	(165)	14,835	5,934	5,934	14,835
01/01/2008	12/31/2008	0	0	(4,374)	(4,374)	(1,749)	(1,749)	10,461
01/01/2009	12/31/2009	0	0	3,959	3,959	1,584	1,584	14,420
01/01/2010	12/31/2010	0	0	2,009	2,009	803	803	16,428

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2011	12/31/2011	0	0	(354)	(354)	(141)	(141)	16,075
01/01/2012	12/31/2012	0	0	2,356	2,356	942	942	18,430
01/01/2013	12/31/2013	0	20,000	4,711	24,711	9,884	9,884	43,141
01/01/2014	12/31/2014	42,756	0	(385)	(43,141)	(17,256)	(17,256)	0
<b>Account Total:</b>		<b>42,756</b>	<b>35,000</b>	<b>7,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Johnson, Matt -- Scheduled Withdrawal Account - 5 (Paid)**

01/01/2007	12/31/2007	0	5,000	90	5,090	2,036	2,036	5,090
01/01/2008	12/31/2008	0	0	(1,501)	(1,501)	(600)	(600)	3,589
01/01/2009	12/31/2009	0	0	1,358	1,358	543	543	4,947
01/01/2010	12/31/2010	5,041	0	94	(4,947)	(1,979)	(1,979)	0
<b>Account Total:</b>		<b>5,041</b>	<b>5,000</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Participant Total:</b>		<b>155,948</b>	<b>310,700</b>	<b>464,847</b>	<b>619,600</b>	<b>247,840</b>	<b>247,840</b>	<b>619,600</b>
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**Jones, Bob -- Employee Deferral Account**

01/01/2003	12/31/2003	0	13,500	2,756	16,256	6,502	6,502	16,256
01/01/2004	12/31/2004	0	13,000	2,337	15,337	6,135	6,135	31,592
01/01/2005	12/31/2005	0	13,000	4,664	17,664	7,066	7,066	49,257
01/01/2006	12/31/2006	0	13,000	6,777	19,777	7,911	7,911	69,034
01/01/2007	12/31/2007	0	14,300	11,082	25,382	10,153	10,153	94,416
01/01/2008	12/31/2008	0	16,250	(31,540)	(15,290)	(6,116)	(6,116)	79,125
01/01/2009	12/31/2009	0	16,250	36,785	53,035	21,214	21,214	132,160
01/01/2010	12/31/2010	0	5,000	28,633	33,633	13,453	13,453	165,793
01/01/2011	12/31/2011	0	0	(7,315)	(7,315)	(2,926)	(2,926)	158,478
01/01/2012	12/31/2012	0	0	27,264	27,264	10,905	10,905	185,742
01/01/2013	12/31/2013	0	0	54,598	54,598	21,839	21,839	240,340
01/01/2014	12/31/2014	0	0	8,338	8,338	3,335	3,335	248,678
01/01/2015	12/31/2015	0	0	4,089	4,089	1,636	1,636	252,767
01/01/2016	12/31/2016	0	0	18,445	18,445	7,378	7,378	271,211
01/01/2017	12/31/2017	0	0	70,217	70,217	28,087	28,087	341,428
01/01/2018	12/31/2018	0	0	(22,859)	(22,859)	(9,144)	(9,144)	318,569
01/01/2019	12/31/2019	0	0	90,069	90,069	36,028	36,028	408,639
01/01/2020	12/31/2020	0	0	87,398	87,398	34,959	34,959	496,036
01/01/2021	12/31/2021	0	0	91,329	91,329	36,532	36,532	587,365
01/01/2022	12/31/2022	0	0	(101,598)	(101,598)	(40,639)	(40,639)	485,768
<b>Account Total:</b>		<b>0</b>	<b>104,300</b>	<b>381,468</b>	<b>485,768</b>	<b>194,307</b>	<b>194,307</b>	<b>485,768</b>

**Jones, Bob -- Employer Match Account**

01/01/2003	12/31/2003	0	3,000	894	3,894	1,558	1,558	3,894
01/01/2004	12/31/2004	0	3,000	1,074	4,074	1,630	1,630	7,968
01/01/2005	12/31/2005	0	3,000	1,818	4,818	1,927	1,927	12,786
01/01/2006	12/31/2006	0	3,000	1,424	4,424	1,769	1,769	17,210
01/01/2007	12/31/2007	0	7,150	2,921	10,071	4,028	4,028	27,281
01/01/2008	12/31/2008	0	8,125	(9,832)	(1,707)	(683)	(683)	25,574
01/01/2009	12/31/2009	0	8,125	12,611	20,736	8,294	8,294	46,310
01/01/2010	12/31/2010	0	8,000	10,825	18,825	7,530	7,530	65,135
01/01/2011	12/31/2011	0	0	(2,866)	(2,866)	(1,146)	(1,146)	62,269
01/01/2012	12/31/2012	0	0	10,713	10,713	4,285	4,285	72,983
01/01/2013	12/31/2013	0	0	21,474	21,474	8,590	8,590	94,457

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2014	12/31/2014	0	0	3,298	3,298	1,319	1,319	97,754
01/01/2015	12/31/2015	0	0	1,610	1,610	644	644	99,364
01/01/2016	12/31/2016	0	0	7,244	7,244	2,897	2,897	106,608
01/01/2017	12/31/2017	0	0	27,608	27,608	11,043	11,043	134,216
01/01/2018	12/31/2018	0	0	(8,986)	(8,986)	(3,594)	(3,594)	125,230
01/01/2019	12/31/2019	0	0	35,406	35,406	14,162	14,162	160,636
01/01/2020	12/31/2020	0	0	34,356	34,356	13,742	13,742	194,992
01/01/2021	12/31/2021	0	0	35,901	35,901	14,361	14,361	230,893
01/01/2022	12/31/2022	0	0	(39,938)	(39,938)	(15,975)	(15,975)	190,955
<b>Account Total:</b>		<b>0</b>	<b>43,400</b>	<b>147,555</b>	<b>190,955</b>	<b>76,382</b>	<b>76,382</b>	<b>190,955</b>

**Jones, Bob -- Scheduled Withdrawal Account - 1 (Paid)**

01/01/2010	12/31/2010	0	15,000	2,007	17,007	6,803	6,803	17,007
01/01/2011	12/31/2011	0	10,000	(664)	9,336	3,734	3,734	26,343
01/01/2012	12/31/2012	0	0	4,270	4,270	1,708	1,708	30,613
01/01/2013	12/31/2013	0	0	11,498	11,498	4,599	4,599	42,111
01/01/2014	12/31/2014	0	0	2,701	2,701	1,080	1,080	44,812
01/01/2015	12/31/2015	0	0	756	756	302	302	45,568
01/01/2016	12/31/2016	0	0	3,841	3,841	1,536	1,536	49,409
01/01/2017	12/31/2017	0	0	12,217	12,217	4,887	4,887	61,626
01/01/2018	12/31/2018	0	0	(4,126)	(4,126)	(1,650)	(1,650)	57,500
01/01/2019	12/31/2019	0	0	16,257	16,257	6,503	6,503	73,757
01/01/2020	12/31/2020	74,071	0	314	(73,757)	(29,503)	(29,503)	0
--term/reversal--		0	0	0	0	0	0	0
<b>Account Total:</b>		<b>74,071</b>	<b>25,000</b>	<b>49,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Jones, Bob -- Scheduled Withdrawal Account - 2**

01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
01/01/2018	12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)	46,492
01/01/2019	12/31/2019	0	0	13,145	13,145	5,258	5,258	59,637
01/01/2020	12/31/2020	0	0	12,755	12,755	5,102	5,102	72,391
01/01/2021	12/31/2021	0	0	13,329	13,329	5,331	5,331	85,720
01/01/2022	12/31/2022	0	0	(14,827)	(14,827)	(5,931)	(5,931)	70,893
<b>Account Total:</b>		<b>0</b>	<b>20,000</b>	<b>50,893</b>	<b>70,893</b>	<b>28,357</b>	<b>28,357</b>	<b>70,893</b>

**Jones, Bob -- Scheduled Withdrawal Account - 3**

01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
01/01/2018	12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)	46,492
01/01/2019	12/31/2019	0	0	13,145	13,145	5,258	5,258	59,637
01/01/2020	12/31/2020	0	0	12,755	12,755	5,102	5,102	72,391
01/01/2021	12/31/2021	0	0	13,329	13,329	5,331	5,331	85,720
01/01/2022	12/31/2022	0	0	(14,827)	(14,827)	(5,931)	(5,931)	70,893
<b>Account Total:</b>		<b>0</b>	<b>20,000</b>	<b>50,893</b>	<b>70,893</b>	<b>28,357</b>	<b>28,357</b>	<b>70,893</b>

**Jones, Bob -- Scheduled Withdrawal Account - 4**

01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
01/01/2018	12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)	46,492
01/01/2019	12/31/2019	0	0	13,145	13,145	5,258	5,258	59,637
01/01/2020	12/31/2020	0	0	12,755	12,755	5,102	5,102	72,391
01/01/2021	12/31/2021	0	0	13,329	13,329	5,331	5,331	85,720
01/01/2022	12/31/2022	0	0	(14,827)	(14,827)	(5,931)	(5,931)	70,893
<b>Account Total:</b>		<b>0</b>	<b>20,000</b>	<b>50,893</b>	<b>70,893</b>	<b>28,357</b>	<b>28,357</b>	<b>70,893</b>

<b>Participant Total:</b>		<b>74,071</b>	<b>232,700</b>	<b>730,773</b>	<b>889,402</b>	<b>355,761</b>	<b>355,761</b>	<b>889,402</b>
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**Smith, John -- Employee Deferral Account**

01/01/2003	12/31/2003	0	16,200	755	16,955	6,782	6,782	16,955
01/01/2004	12/31/2004	0	15,600	1,684	17,284	6,914	6,914	34,239
01/01/2005	12/31/2005	0	15,600	7,454	23,054	9,222	9,222	57,293
01/01/2006	12/31/2006	0	15,600	9,114	24,714	9,886	9,886	82,007
01/01/2007	12/31/2007	0	16,900	9,873	26,773	10,709	10,709	108,779
01/01/2008	12/31/2008	0	17,550	(36,376)	(18,826)	(7,531)	(7,531)	89,953
01/01/2009	12/31/2009	0	17,550	36,674	54,224	21,689	21,689	144,177
01/01/2010	12/31/2010	0	27,500	28,057	55,557	22,223	22,223	199,734
01/01/2011	12/31/2011	0	48,000	(31,281)	16,719	6,688	6,688	216,453
01/01/2012	12/31/2012	0	17,000	13,250	30,250	12,100	12,100	246,704
01/01/2013	12/31/2013	0	18,453	27,071	45,524	18,210	18,210	292,228
01/01/2014	12/31/2014	0	0	35,561	35,561	14,225	14,225	327,789
01/01/2015	12/31/2015	0	62,500	37,914	100,414	40,165	40,165	428,203
01/01/2016	12/31/2016	0	58,800	45,090	103,890	41,556	41,556	532,092
01/01/2017	12/31/2017	0	50,000	73,678	123,678	49,471	49,471	655,771
01/01/2018	12/31/2018	0	25,000	(115,094)	(90,094)	(36,038)	(36,038)	565,676
01/01/2019	12/31/2019	0	156,750	157,607	314,357	125,743	125,743	880,033
01/01/2020	12/31/2020	0	64,800	11,748	76,548	30,619	30,619	956,581
01/01/2021	12/31/2021	0	108,000	65,582	173,582	69,433	69,433	1,130,163
01/01/2022	12/31/2022	0	64,800	(29,787)	35,013	14,005	14,005	1,165,176
<b>Account Total:</b>		<b>0</b>	<b>816,603</b>	<b>348,573</b>	<b>1,165,176</b>	<b>466,070</b>	<b>466,070</b>	<b>1,165,176</b>



EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period From	To	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense	Accrued Liability
<b>Smith, John -- Employer Match Account</b>								
01/01/2003	12/31/2003	0	3,600	431	4,031	1,612	1,612	4,031
01/01/2004	12/31/2004	0	3,600	665	4,265	1,706	1,706	8,296
01/01/2005	12/31/2005	0	3,600	1,402	5,002	2,001	2,001	13,298
01/01/2006	12/31/2006	0	3,600	2,359	5,959	2,383	2,383	19,257
01/01/2007	12/31/2007	0	8,450	2,453	10,903	4,361	4,361	30,160
01/01/2008	12/31/2008	0	8,775	(10,886)	(2,111)	(844)	(844)	28,049
01/01/2009	12/31/2009	0	8,775	12,147	20,922	8,369	8,369	48,972
01/01/2010	12/31/2010	0	2,000	8,857	10,857	4,343	4,343	59,829
01/01/2011	12/31/2011	0	24,000	(10,546)	13,454	5,382	5,382	73,283
01/01/2012	12/31/2012	0	19,500	6,967	26,467	10,587	10,587	99,750
01/01/2013	12/31/2013	0	6,000	11,682	17,682	7,073	7,073	117,432
01/01/2014	12/31/2014	0	6,000	15,919	21,919	8,768	8,768	139,351
01/01/2015	12/31/2015	0	18,000	16,416	34,416	13,767	13,767	173,768
01/01/2016	12/31/2016	0	18,000	18,704	36,704	14,682	14,682	210,472
01/01/2017	12/31/2017	0	0	28,383	28,383	11,353	11,353	238,855
01/01/2018	12/31/2018	0	5,000	(41,372)	(36,372)	(14,549)	(14,549)	202,482
01/01/2019	12/31/2019	0	11,300	51,631	62,931	25,172	25,172	265,413
01/01/2020	12/31/2020	0	10,800	2,662	13,462	5,385	5,385	278,875
01/01/2021	12/31/2021	0	11,000	18,100	29,100	11,640	11,640	307,976
01/01/2022	12/31/2022	0	35,800	(8,966)	26,834	10,734	10,734	334,810
<b>Account Total:</b>		<b>0</b>	<b>207,800</b>	<b>127,010</b>	<b>334,810</b>	<b>133,924</b>	<b>133,924</b>	<b>334,810</b>
<b>Smith, John -- Scheduled Withdrawal Account - 1</b>								
01/01/2015	12/31/2015	0	32,500	1,384	33,884	13,554	13,554	33,884
01/01/2016	12/31/2016	0	12,500	3,355	15,855	6,342	6,342	49,739
01/01/2017	12/31/2017	0	35,000	8,446	43,446	17,378	17,378	93,185
01/01/2018	12/31/2018	0	12,500	(11,484)	1,016	406	406	94,201
01/01/2019	12/31/2019	0	2,500	9,268	11,768	4,707	4,707	105,969
01/01/2020	12/31/2020	0	0	38,038	38,038	15,215	15,215	144,006
01/01/2021	12/31/2021	0	500	6,380	6,880	2,752	2,752	150,886
01/01/2022	12/31/2022	0	62,500	(45,197)	17,303	6,921	6,921	168,190
<b>Account Total:</b>		<b>0</b>	<b>158,000</b>	<b>10,190</b>	<b>168,190</b>	<b>67,276</b>	<b>67,276</b>	<b>168,190</b>
<b>Smith, John -- Scheduled Withdrawal Account - 1 (Paid)</b>								
01/01/2004	12/31/2004	0	13,000	967	13,967	5,587	5,587	13,967
01/01/2005	12/31/2005	0	0	1,537	1,537	615	615	15,505
01/01/2006	12/31/2006	2,854	0	1,709	(1,145)	(458)	(458)	14,359
01/01/2007	12/31/2007	3,152	0	1,135	(2,017)	(807)	(807)	12,342
01/01/2008	12/31/2008	3,233	0	(2,844)	(6,077)	(2,431)	(2,431)	6,266
01/01/2009	12/31/2009	3,773	0	1,334	(2,438)	(975)	(975)	3,828
01/01/2010	12/31/2010	5,017	1,047	142	(3,828)	(1,531)	(1,531)	0
<b>Account Total:</b>		<b>18,028</b>	<b>14,047</b>	<b>3,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Smith, John -- Scheduled Withdrawal Account - 2</b>								
01/01/2018	12/31/2018	0	12,500	(1,013)	11,487	4,595	4,595	11,487
01/01/2019	12/31/2019	0	0	1,619	1,619	648	648	13,106
01/01/2020	12/31/2020	0	43,200	6,249	49,449	19,780	19,780	62,555
01/01/2021	12/31/2021	0	0	8,611	8,611	3,445	3,445	71,166



EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2022	12/31/2022	14,233	0	(5,809)	(20,042)	(8,017)	(8,017)	51,124
<b>Account Total:</b>		<b>14,233</b>	<b>55,700</b>	<b>9,657</b>	<b>51,124</b>	<b>20,450</b>	<b>20,450</b>	<b>51,124</b>

**Smith, John -- Scheduled Withdrawal Account - 2 (Paid)**

01/01/2008	12/31/2008	0	4,000	(1,362)	2,638	1,055	1,055	2,638
01/01/2009	12/31/2009	0	0	1,224	1,224	490	490	3,862
01/01/2010	12/31/2010	0	12,500	1,645	14,145	5,658	5,658	18,007
01/01/2011	12/31/2011	0	0	(3,106)	(3,106)	(1,242)	(1,242)	14,901
01/01/2012	12/31/2012	0	15,000	1,918	16,918	6,767	6,767	31,820
01/01/2013	12/31/2013	0	9,227	6,403	15,629	6,252	6,252	47,449
01/01/2014	12/31/2014	0	0	4,708	4,708	1,883	1,883	52,158
01/01/2015	12/31/2015	0	0	5,785	5,785	2,314	2,314	57,943
01/01/2016	12/31/2016	11,349	0	4,295	(7,055)	(2,822)	(2,822)	50,888
01/01/2017	12/31/2017	12,722	0	5,617	(7,105)	(2,842)	(2,842)	43,783
01/01/2018	12/31/2018	14,594	0	(974)	(15,568)	(6,227)	(6,227)	28,215
01/01/2019	12/31/2019	13,996	0	2,479	(11,517)	(4,607)	(4,607)	16,697
01/01/2020	12/31/2020	16,812	0	115	(16,697)	(6,679)	(6,679)	0
<b>Account Total:</b>		<b>69,474</b>	<b>40,726</b>	<b>28,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Smith, John -- Scheduled Withdrawal Account - 3**

01/01/2016	12/31/2016	0	12,500	0	12,500	5,000	5,000	12,500
01/01/2017	12/31/2017	0	0	2,138	2,138	855	855	14,638
01/01/2018	12/31/2018	0	0	(1,499)	(1,499)	(600)	(600)	13,138
01/01/2019	12/31/2019	0	0	2,828	2,828	1,131	1,131	15,966
01/01/2020	12/31/2020	0	0	998	998	399	399	16,964
01/01/2021	12/31/2021	0	1,500	2,509	4,009	1,604	1,604	20,973
01/01/2022	12/31/2022	0	105,700	(6,171)	99,529	39,812	39,812	120,502
<b>Account Total:</b>		<b>0</b>	<b>119,700</b>	<b>802</b>	<b>120,502</b>	<b>48,201</b>	<b>48,201</b>	<b>120,502</b>

**Smith, John -- Scheduled Withdrawal Account - 4**

01/01/2019	12/31/2019	0	0	0	0	0	0	0
01/01/2020	12/31/2020	0	0	0	0	0	0	0
01/01/2021	12/31/2021	0	0	0	0	0	0	0
01/01/2022	12/31/2022	0	62,500	(3,229)	59,271	23,709	23,709	59,271
<b>Account Total:</b>		<b>0</b>	<b>62,500</b>	<b>(3,229)</b>	<b>59,271</b>	<b>23,709</b>	<b>23,709</b>	<b>59,271</b>

**Smith, John -- Scheduled Withdrawal Account - 4 (Paid 2)**

01/01/2012	12/31/2012	0	2,500	0	2,500	1,000	1,000	2,500
01/01/2013	12/31/2013	0	6,227	638	6,865	2,746	2,746	9,365
01/01/2014	12/31/2014	0	23,000	2,733	25,733	10,293	10,293	35,097
01/01/2015	12/31/2015	0	0	2,169	2,169	867	867	37,266
01/01/2016	12/31/2016	12,397	0	2,435	(9,962)	(3,985)	(3,985)	27,304
01/01/2017	12/31/2017	13,652	0	3,496	(10,156)	(4,062)	(4,062)	17,148
01/01/2018	12/31/2018	17,148	0	0	(17,148)	(6,859)	(6,859)	0
<b>Account Total:</b>		<b>43,196</b>	<b>31,727</b>	<b>11,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Smith, John -- Scheduled Withdrawal Account - 4 (Paid)**

01/01/2012	12/31/2012	0	5,000	82	5,082	2,033	2,033	5,082
01/01/2013	12/31/2013	1,840	0	814	(1,026)	(410)	(410)	4,056
01/01/2014	12/31/2014	2,007	0	293	(1,714)	(686)	(686)	2,342

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period From	To	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense	Accrued Liability
01/01/2015	12/31/2015	2,378	0	36	(2,342)	(937)	(937)	0
<b>Account Total:</b>		<b>6,225</b>	<b>5,000</b>	<b>1,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Smith, John -- Scheduled Withdrawal Account - 5</b>								
01/01/2020	12/31/2020	0	25,000	5,627	30,627	12,251	12,251	30,627
01/01/2021	12/31/2021	0	0	3,533	3,533	1,413	1,413	34,160
01/01/2022	12/31/2022	0	62,500	(9,043)	53,457	21,383	21,383	87,617
<b>Account Total:</b>		<b>0</b>	<b>87,500</b>	<b>117</b>	<b>87,617</b>	<b>35,047</b>	<b>35,047</b>	<b>87,617</b>
<b>Smith, John -- Scheduled Withdrawal Account - 5 (Paid)</b>								
01/01/2013	12/31/2013	0	3,000	219	3,219	1,287	1,287	3,219
01/01/2014	12/31/2014	0	0	319	319	128	128	3,538
01/01/2015	12/31/2015	1,179	0	260	(919)	(368)	(368)	2,619
01/01/2016	12/31/2016	1,309	0	66	(1,243)	(497)	(497)	1,376
01/01/2017	12/31/2017	1,376	0	0	(1,376)	(550)	(550)	0
<b>Account Total:</b>		<b>3,864</b>	<b>3,000</b>	<b>864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Participant Total:</b>		<b>155,021</b>	<b>1,602,303</b>	<b>539,408</b>	<b>1,986,690</b>	<b>794,676</b>	<b>794,676</b>	<b>1,986,690</b>
<b>Total @ 12/31/2022:</b>		<b>604,328</b>	<b>2,499,553</b>	<b>2,339,355</b>	<b>4,234,580</b>	<b>1,693,832</b>	<b>1,693,832</b>	

[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (All Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

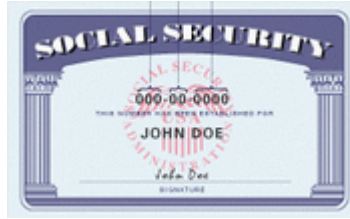
<u>Period</u> <u>From</u>	<u>To</u>	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense	Accrued Liability
01/01/2003	12/31/2003	0	36,300	4,835	41,135	16,454	16,454	41,135
01/01/2004	12/31/2004	0	48,200	6,727	54,927	21,971	21,971	96,062
01/01/2005	12/31/2005	0	35,200	16,876	52,076	20,830	20,830	148,138
01/01/2006	12/31/2006	2,854	35,200	21,382	53,728	21,491	21,491	201,866
01/01/2007	12/31/2007	3,152	186,350	30,974	214,172	85,669	85,669	416,038
01/01/2008	12/31/2008	3,233	137,900	(152,623)	(17,955)	(7,182)	(7,182)	398,083
01/01/2009	12/31/2009	3,773	109,200	176,579	282,006	112,803	112,803	680,089
01/01/2010	12/31/2010	10,058	155,047	136,009	280,999	112,399	112,399	961,088
01/01/2011	12/31/2011	0	186,500	(65,842)	120,658	48,263	48,263	1,081,746
01/01/2012	12/31/2012	54,962	156,600	139,215	240,852	96,341	96,341	1,322,599
01/01/2013	12/31/2013	1,840	90,006	319,591	407,757	163,103	163,103	1,730,356
01/01/2014	12/31/2014	44,763	70,300	137,702	163,240	65,296	65,296	1,893,595
01/01/2015	12/31/2015	3,558	154,300	68,453	219,195	87,678	87,678	2,112,791
01/01/2016	12/31/2016	45,737	101,800	224,353	280,416	112,167	112,167	2,393,207
01/01/2017	12/31/2017	52,181	85,000	448,923	481,742	192,697	192,697	2,874,950
01/01/2018	12/31/2018	60,259	82,500	(309,334)	(287,093)	(114,837)	(114,837)	2,587,857
01/01/2019	12/31/2019	43,728	170,550	680,063	806,885	322,754	322,754	3,394,741
01/01/2020	12/31/2020	149,876	143,800	428,806	422,730	169,092	169,092	3,817,471
01/01/2021	12/31/2021	46,305	121,000	582,573	657,268	262,907	262,907	4,474,740
01/01/2022	12/31/2022	78,051	393,800	(555,909)	(240,160)	(96,064)	(96,064)	4,234,580
<b>Total @ 12/31/2022:</b>		<b>604,328</b>	<b>2,499,553</b>	<b>2,339,355</b>	<b>4,234,580</b>	<b>1,693,832</b>	<b>1,693,832</b>	

[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

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**EMPLOYER:** Sample Client  
**REPORT:** Social Security Sweep Report  
**DATE PREPARED:** 02/18/2024

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	<u>Last Name</u>	<u>First Name</u>	<u>SSN Value</u>	<u>Date of Birth</u>	<u>Date Notified</u>
<b>Active</b>	Doe	Chris	xxx-xx-1111	01/01/1971	
	Johnson	Carl	xxx-xx-2222	02/03/1973	
	Johnson	Matt	xxx-xx-4444	06/05/1962	
	Jones	Bob	xxx-xx-5555	01/01/1966	
	Jones	Jessica	xxx-xx-6666	01/02/1960	
	Smith	John	xxx-xx-3333	01/01/1955	

**Note:** This report is based on the Social Security Administration (SSA) Death Master File (DMF) and other sources. These sources do not have a death record for all persons. Thus, the absence of a death record is not proof that a person is alive.