Form **5300**
(Rev. September 2001)
Department of the Treasury
Internal Revenue Service

Application for Determination for Employee Benefit Plan

(including collectively bargained plans formerly filed on Form 5303)
(Under sections 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-0197

For IRS Use Only

Review the **Procedural Requirements Checklist** on page 5 before submitting this application.

1a Name of plan sponsor (employer if single-employer plan)
BECHTEL BWXT IDAHO LLC

1b Employer identification number
94-3323797

Number, street, and room or suite no. (If a P.O. box, see instructions.)
2525 NORTH FREMONT AVENUE

1c Employer's tax year ends — Enter (MM)
09

City: IDAHO FALLS, State: ID, ZIP code: 83415

1d Telephone number
208-526-0066

2a Person to contact if more information is needed. (See instructions.) (If **Form 2848**, Power of Attorney and Declaration of Representative, or other written designation is attached, check box and do not complete the rest of this line.) ▶ [X]

1e Fax number

Name

Number, street, and room or suite no. (If a P.O. box, see instructions.)

2b Telephone number

City State ZIP code

2c Fax number

3a Determination requested for (enter applicable number(s) in the box and fill in required information). (See instructions.)

[ ] Enter 1 for Initial Qualification — Date plan signed ▶ _____

[2] Enter 2 for a request after initial qualification — Is complete plan attached? (See instructions.) ▶ Yes [X] No [ ]
Date amendment signed ▶ 10/01/1999 Date amendment effective ▶ 10/01/1999

[ ] Enter 3 for Affiliated Service Group status (section 414(m)) — Date effective ▶ _____

[ ] Enter 4 for Leased Employee status

[ ] Enter 5 for Partial termination — Date effective ▶ _____

[ ] Enter 6 for Termination of collectively bargained multiemployer or multiple-employer plan covered by PBGC insurance — Date of Termination ▶ _____

b Has the plan received a determination letter? Yes [X] No [ ]
Date of letter ▶ 12/26/1996
If "Yes," submit a copy of the latest letter and subsequent amendments.
Number of amendments ▶ 2
If "No," submit all prior plan(s) and/or adoption agreement(s). (See instructions.)

c Have interested parties been given the required notification of this application? (See instructions.) Yes [X] No [ ]

d Does the plan have a cash or deferred arrangement (section 401(k))? Yes [ ] No [X]

e Does the plan have matching contributions (section 401(m))? Yes [ ] No [X]

f Does the plan have after-tax employee voluntary contributions (section 401(m))? Yes [ ] No [X]

g Does this plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collective bargaining agreement for professional employees? Yes [X] No [ ]
See Regulations section 1.410(b)-9.

h Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? Yes [X] No [ ]

4a Name of plan (Plan name may not exceed 66 characters, including spaces.):
INEEL EMPLOYEE RETIREMENT PLAN

002 **b** Enter 3-digit plan number

07011971 **d** Enter plan's **original** effective date (MMDDYYYY)

0930 **c** Enter date plan year ends (MMDD)

10,086 **e** Enter number of participants (See instructions.)

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

Print Name ▶ CANDACE WILKINSON Title ▶ PLAN SPONSOR (MGR. OF BENEFITS AND PERSONNEL SVCES)

Signature ▶ Candace Wilkinson Date ▶ 9-26-02

For Paperwork Reduction Act Notice, see separate instructions.

Form **5300** (Rev. 9-2001)

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5 Indicate type of plan by entering the number from the list below.

[4]

1 — profit-sharing and/or 401(k)
2 — money purchase
3 — target benefit
4 — defined benefit but not cash balance
5 — cash balance
6 — leveraged ESOP
7 — non-leveraged ESOP
8 — stock bonus
9 — safe harbor 401(k)

		Yes	No
6a	Is the employer a member of an affiliated service group?		X
b	Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?		X
	If a and/or b above is "Yes," complete required statement (see instructions).		
7a	Is this a governmental plan?		X
	If "Yes," is the plan a state level plan?		
b	Is this a nonelecting church plan?		X
c	Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.)		X
d	Is this a section 412(i) plan?		X
e	Is this a multiple-employer plan? Enter number of participating employers ▶ _____		X
f	Is this a multiemployer plan as described in section 414(f)?		X
8a	Do you maintain any other qualified plan(s) under section 401(a)?	X	
	If "Yes," attach required statement (see instructions).		
	If "No," skip to line 8d.		
b	Do you maintain another plan of the same type (i.e., both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan?		X
	If yes, when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under:		
	(1) This plan?		
	(2) The other plan?		
c	If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan?	X	
	If yes, when the plan is top-heavy, do non-key employees covered under both plans receive:		
	(1) the top-heavy minimum benefit under the defined benefit plan?		X
	(2) at least a 5% minimum contribution under the defined contribution plan?		X
	(3) the minimum benefit offset by benefits provided by the defined contribution plan?	X	
	(4) benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit? (See instructions.)		X
d	Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer?	X	

General Eligibility Requirements (Complete all lines.)

9a Check all that apply:

(1) ☐ All employees
(2) ☐ Hourly rate employees
(3) ☐ Salaried employees
(4) ☒ Other (Specify) SEE ATTACHED

b Minimum years of service required to participate SEE ATTACHED If no minimum, check ▶ ☐

c Minimum age required to participate (Specify) If no minimum, check ▶ ☒

Vesting (Check one box to indicate the regular (non-top heavy) vesting provisions of the plan.)

10a ☐ Full and immediate
b ☐ Full vesting after 2 years of service
c ☐ Full vesting after 3 years of service
d ☒ Full vesting after 5 years of service
e ☐ 2 to 6 year graded vesting
f ☐ 3 to 7 year graded vesting
g ☐ Other

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Benefits and Requirements for Benefits

11a For defined benefit plans — Method for determining accrued benefit ▶ _____

(1) Benefit formula at normal retirement age is SEE ATTACHED

(2) Benefit formula at early retirement age is SEE ATTACHED

(3) Normal form of retirement benefit is QUALIFIED JOINT AND SURVIVOR ANNUITY IF MARRIED; SINGLE LIFE ANNUITY IF NOT MARRIED

b For defined contribution plans — Employer contributions:

(1) Profit-sharing or stock bonus plan contributions are determined under:
☐ A definite formula ☐ A discretionary formula ☐ Both

(2) Matching contributions are determined under:
☐ A definite formula ☐ A discretionary formula ☐ Both

(3) Money purchase plan — Enter rate of contribution _____

(4) Target benefit plan — state target benefit formula _____

Miscellaneous

	N/A	Yes	No
12a Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit, including an amendment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? (See instructions.)			X
b Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach a statement explaining how they are allocated.	X		
c Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before:			
• The Internal Revenue Service			X
• The Department of Labor			X
• The Pension Benefit Guaranty Corporation, or			X
• Any court?			X

If "Yes," attach a statement explaining the issues involved, the contact person's name (IRS Agent, DOL Investigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under the Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).

Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300).

		Yes	No
13	Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)?	X	
	If "Yes," complete only lines 13a through 13n for a ratio percentage test determination, or complete only line 13o for a determination regarding one of the special requirements.		
	If "No," skip to line 14.		
a	Is this plan disaggregated into two or more separate plans that are not 401(k), 401(m), or profit sharing plans? If "Yes," see the instructions and attach separate schedules for each disaggregated portion		X
b	Does the employer receive services from any leased employees as defined in section 414(n)?	X	

c	Coverage date (MMDDYYYY). See instructions for inserting date	10011999
d	Total number of employees (include self-employed individuals) (employer-wide)	6149
e	Statutory and regulatory exclusions under this plan (do not count an employee more than once):	
	(1) Number of employees excluded because of minimum age or years of service required	0
	(2) Number of employees excluded because of inclusion in a collective bargaining unit	1246
	(3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on last day of plan year	0
	(4) Number of employees excluded because employed by other qualified separate lines of business (QSLOBs)	0
	(5) Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States	00
f	Total statutory and regulatory exclusions (add lines 13e(1) through 13e(5))	1246
g	Nonexcludable employees (subtract line 13f from line 13d)	4903
h	Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs)	581
i	Number of nonexcludable HCEs on line 13h benefiting under the plan	581
j	Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 13h from line 13g)	4322
k	Number of nonexcludable NHCEs on line 13j benefiting under the plan	4322
l	Ratio percentage (See instructions.)	100%
m	Enter the ratio percentage for the following, if applicable:	
	(1) Section 401(k) part of the plan	NA
	(2) Section 401(m) part of the plan	NA

		Yes	No
n	Are the results on line 13l or 13m based on the aggregated coverage of more than one plan? If "Yes," attach a statement showing the names, plan numbers, EINs, and benefit/allocation formulas of the other plans. **All aggregated plans should be filed concurrently.**		X

o If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special requirement:

☐ A — 1.410(b)-2(b)(5) — No NHCEs employed
B — 1.410(b)-2(b)(6) — No HCEs benefit
C — 1.410(b)-2(b)(7) — Collectively bargained only

Optional determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4).

Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.

		Yes	No
14	Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)?		X
	If "Yes," complete the following:		
	Design-based nondiscrimination safe harbors:		
a	Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)?		
	If "Yes," answer line 14b. Otherwise, skip to line 14c.		
b	Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded?		

c Enter the letter ("A" - "G") from the list below that identifies the safe harbor intended to be satisfied ... ▶ ☐

A — 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula
B — 1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan
C — 1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan
D — 1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan
E — 1.401(a)(4)-3(b)(5) insurance account
F — 1.401(a)(4)-8(b)(3) target benefit plan
G — 1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan

d List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here:

SCHEDULE Q (Form 5300)
(Rev. August 2001)
Department of the Treasury
Internal Revenue Service

Elective Determination Requests

▶ File as an attachment to Form 5300, 5307, or 5310 to request specific determinations.

See the instructions before completing this schedule.

OMB No. 1545-0197

Name of plan sponsor (employer, if single-employer plan) as shown on Form 5300, 5307, or 5310: BECHTEL BWXT IDAHO LLC

Employer identification number: 94-3323797

Name of plan: INEEL EMPLOYEE INVESTMENT PLAN

		Yes	No
1	Is this a request for a determination on whether a plan that uses the qualified separate lines of business rules of section 414(r) satisfies the gateway test of section 410(b)(5)(B) or satisfies the special requirements for employer-wide plans? If "Yes," see instructions and attach **Demo 1.**		X
2	Sections 401(a)(26) and 410(b). See instructions.		
3	Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement? If "Yes," see instructions and attach **Demo 3.**	X	
4	Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated, or permissively aggregated? (See instructions.) If "Yes", see the instructions and attach **Demo 4.**		X
5	If Form 5300 line 13 or Form 5307 line 11 is answered "No," is this a request for a determination regarding Regulations section 1.410(b)-2(b)(5) average benefit test? If "Yes," see instructions and attach **Demo 5**		X
6	If Form 5300 line 14 or Form 5307 line 12 is answered "No," is this a request for a determination regarding a nondesign-based safe harbor or a general test under 401(a)(4)? If "Yes," see instructions and attach **Demo 6.** Also, enter the letter (A, B, or C) corresponding to the type of determination requested ▶ B	X	
	Type A = General test, involving "safety valve" rule in Regulations section 1.401(a)(4)-3(c)(3) (defined benefit plans only) B = General test, **not** involving "safety valve" rule C = Nondesign-based safe harbor		
7	(i) Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service?		X
	(ii) Is this a request for a determination regarding a plan amendment (or, for an initial determination, a plan provision) providing a period of past service in excess of the safe harbor? If (i) or (ii) is "Yes," see instructions and attach **Demo 7.**		X
8	Is this a request for a determination regarding a floor offset arrangement intended to satisfy the safe harbor in Regulations section 1.401(a)(4)-8(d)? If "Yes," see instructions and attach **Demo 8.**		X
9	Is this a request for a determination that a definition of compensation is nondiscriminatory? (See instructions.) If "Yes," see instructions and attach **Demo 9.**		X
10	Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts? If "Yes," complete lines 11 and 12.		X
11	Enter the letter (A, B, C, D, or E) corresponding to the method used to determine the employer-provided benefit: ▶		
	Method A = Composition-of-workforce method B = Minimum benefit method (also enter the plan factor, if applicable (.4 or .6)) C = Grandfather rule D = Government plan method E = Cessation of employee contributions method If "A," see instructions and attach **Demo 10.** If applicable, list the plan provisions and indicate the plan factor here:		
12	Enter the letter (A, B, or C) corresponding to the method used to show that the employee-provided benefit is nondiscriminatory in amount: ▶		
	Method A = Same rate of contributions B = Total benefits method C = Grandfather rule If "C," see instructions and attach **Demo 11.**		

ATTACHMENT TO FORM 5300

BECHTEL BWXT IDAHO LLC
INEEL EMPLOYEE RETIREMENT PLAN

PLAN NUMBER: 002
EIN: 94-3323797

Line 8a – Other Qualified Plans

Name of Plan:	INEEL Employee Investment Plan
Type of Plan:	401(k) Plan/profit sharing with matching contributions
Plan Number:	001
Determination letter:	11/29/96

Line 9a – Eligibility Requirements

All employees of a DOE Contractor performing Covered Service other than employees covered by a collective bargaining agreement unless the agreement provides for coverage, leased employees, and independent contractors.

Line 9b – Minimum Years of Service

Regular Employees have no minimum number of age or years of service to participate. Special Employees (short duration or part-time) must complete one year of eligibility service.

Line 11a(1) – Normal Retirement Benefit Formula

Monthly benefit is the larger of (1) or (2) where

(1) is years of Credited Service times the sum of 1% of Final Average Earnings (highest 3 years out of 5) up to Covered Compensation plus 1.8% of Final Average Earnings over Covered Compensation divided by 12, and

(2) is years of Credited Service times 1.2% of Final Average Earnings divided by 12.

Line 11a(2) – Early Retirement Benefit Formula

Same formula as Normal Retirement Benefit Formula (See Line 11a(1) above) payable at the following percentages:

Age	Percentage Benefit
62 and above	100%
61	97%
60	94%
59	91%
58	88%
57	85%
56	82%
55	79%

ATTACHMENT TO SCHEDULE Q, DEMO 3

NONDISCRIMINATORY CURRENT AVAILABILITY OF BENEFITS, RIGHTS AND FEATURES

AVAILABILITY OF EARLY RETIREMENT BENEFIT UNDER SECTION 5.2.3

Section 5.2.3 provides that any Participant who is a firefighter and has attained age fifty (50) may elect to retire on an Early Retirement Date selected by the Participant, provided such Participant was transferred from DOE-ID during 1993 and has never been covered under a collective bargaining agreement. Such Early Retirement Date may be the first day of any month prior to such Participant's Normal Retirement Date, but no earlier than the first day of the month coincident with or next following the date of the Participant's fiftieth (50th) birthday.

SECTION 410(b) COVERAGE TEST

The group of employees that has the right to early retirement under Section 5.2.3 satisfies the coverage requirements of Section 410(b) by satisfying the reasonable classification test under Reg. Section 1.410(b)-4(c)(4) as shown below.

5c-Coverage of the plan at October 1, 1999	6149
5d-Total number of employees (include self-employed individuals) (employer wide)	6149
5e-Statutory and regulatory exclusions under this plan (do not count an employee more than once)	
(1) Number of employees excluded because of minimum age or years of service required	0
(2) Number of employees excluded because of inclusion in a collective bargaining unit	1246
(3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on last day of plan year	0
(4) Number of employees excluded because employed by other qualified separate lines of business (QSLOB)	0
(5) Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States	0
5f-Total statutory and regulatory exclusions (add lines 5e(1) through (5))	1246
5g-Nonexcludable employees (subtract line 5f from line 5d)	4903
5h-Number of nonexcludable employees on line 5g who are high compensated employees (HCEs)	581
5i-Number of nonexcludable HCEs on line 5h eligible for early retirement under Section 5.2.3	0
5j-Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 5h from line 5g)	4903
5k-Number of nonexcludable NHCEs on line 5j eligible for early retirement under Section 5.2.3	1
Ratio percentage	
Nonhighly compensated employee concentration percentage	88.06
Employer' Safe Harbor Percentage under Reg. Section 1.401(b)-4(c)(4)	29.00
Ratio percentage of ___% for group is greater than employer's _____% safe harbor percentage	

SCHEDULE Q (FORM 5300)
DEMO 6
GENERAL TEST

Plan Name Idaho National Engineering and Environmental Laboratory Employee Retirement Plan EIN 94-3323797

PN 002

An applicant requesting a determination that a plan satisfies any of the general tests in Regulations sections 1.401(a)(4)-2(c), 1.401(a)(4)-3(c), 1.401(a)(4)-8(b)(2), 1.401(a)(4)-8(c)(2), 1.401(a)(4)-8(c)(3)(iii)(C) and 1.401(a)(4)-9(b) must demonstrate that the plan passes the relevant general test and should provide the information listed under All Plans (unless otherwise noted), and if applicable under the Defined Benefit Plans Only or Cross-Tested Plans Only. However, the IRS may request that additional information be submitted if necessary. **Important:** *Applicants are encouraged to submit examples clarifying the analysis of the general test in a particular plan with respect to representative sample employees. Issues where this might be particularly appropriate are marked by an asterisk (*).*

All Plans (unless otherwise noted):

1. Identify each rate group under the plan and demonstrate how each rate group satisfies section 410(b). (If the plan is a defined benefit plan that is being tested on the basis of the amount of benefits, rate groups must be determined on the basis of both normal and most valuable accrual rates which are expressed as a dollar amount or a percentage of compensation. If the most valuable accrual rate is determined in accordance with the special rule in Regulations section 1.401(a)(4)-3(d)(3)(iv) (floor on most valuable accrual rate), this must be indicated.)

Exhibit 1 shows each rate group and its ratio percentage.

The test was done on the basis of a defined benefit plan, and was performed on a benefits basis. Rate groups were determined on the basis of both normal accrual rates and most valuable accrual rates. Acrrual rates were expressed as a percentage of compensation (as described in items 4 and 6 below.)

A rate group was identified for each HCE and includes that HCE plus any employee with both (i) a normal accrual rate as high as or higher than the normal accrual rate for the HCE, and (ii) a most valuable accrual rate as high as or higher than the most valuable accrual rate for the HCE. Where there were two or more rate groups with the same composition (because two or more HCEs had the same accrual rates after applying the grouping rules), these rate groups are shown as a single rate group for demonstration purposes.

Each rate group passed the ratio percentage test.

2. State whether the plan is being tested on a contributions or benefits basis.

The test was performed on a benefits basis.

3. Provide the plan year being tested.

Plan year ending 09/30/1999

SCHEDULE Q (FORM 5300)
DEMO 6
GENERAL TEST (continued)

4. Provide a description of the method of determining allocation or accrual rates, and if the plan is tested on a benefits basis, the measurement period and definition of testing service (including imputed and pre-participation service).*

The plan is tested on the basis of normal and most valuable accrual rates.
Normal accrual rates are determined in accordance to Reg. section 1.401(a)(4)-3(d)(1).
Most valuable accrual rates are determined in accordance to Reg. section 1.401(a)(4)-3(d)(1).

The measurement period for determining accrual rates is the current plan year and all prior years.

Testing service includes any year of service in which an employee benefits under the plan.

5. State whether the plan is imputing permitted disparity under Regulations section 1.401(a)(4)-7.*

The plan is imputing permitted disparity under Reg. section 1.401(a)(4)-7. See attached Exhibit 2 for examples.

6. Provide a demonstration of how allocation or accrual rates are grouped.

Normal accrual rates are grouped within a range of 5 percent of the midpoint. Most valuable accrual rates are grouped within a range that is the 15 percent of the midpoint. See Exhibit 1 for examples of rate groups and the midpoints used for grouping.

7. Provide a demonstration of how benefits are normalized, including actuarial assumptions used (not applicable to defined contribution plans testing on a contributions basis).*

Benefits are normalized in an actuarially equivalent basis using 7.5% interest and 1983 Group Annuity Mortality for Males. These are standard rates and standard mortality tables specified in section 1.401(a)(4)-12. See attached Exhibit.

8. State the definition of section 414(s) compensation used in determining plan year compensation or average annual compensation and a demonstration showing the definition as nondiscriminatory (the demonstration for nondiscriminatory compensation is not needed if plan year compensation or average annual compensation is determined using a definition of compensation that satisfies Regulations sections 1.414(s)-1(c)(2) or (3)). See the guidelines under Demo 9 pertaining to nondiscriminatory compensation for guidance pertaining to this demonstration.

The compensation used to determine average annual compensation is compensation as required to be reported on Form W-2. See regulation sections 1.414(s)-1(c)(2) and 1.415-2(d)(11)(i). This compensation was used for average annual compensation.

SCHEDULE Q (FORM 5300)
DEMO 6
GENERAL TEST (continued)

9. Provide the method of determining average annual compensation used in testing the plan for nondiscrimination as defined in Regulations section 1.401(a)(4)-3(e)(2) or give a description of the period used in determining plan year compensation.

Average annual compensation for an employee was determined using the compensation described in item 8 above determined for the 3 consecutive 12-month periods ending with the plan year being tested during which the employee's compensation was the highest out of 10. The 12-month period is the period ending 09/30/1999.

10. Provide the testing age of employees (not applicable to defined contribution plans testing on a contributions basis).

The testing age is 65.

Defined Benefit Plans Only:

11. State whether accruals after normal retirement age are taken into account, and if such accruals are disregarded as provided in Regulations section 1.401(a)(4)-3(f)(3), provide the basis on which they are disregarded.

All accruals after retirement age are taken into account.

12. State whether early retirement window benefits are taken into account in determining accrual rates and whether such benefits are being disregarded under Regulations section 1.401(a)(4)-3(f)(4)(ii). Also provide the basis upon which they are being disregarded, if applicable.

Window benefits have been disregarded because no window benefits are currently available.

13. State whether any unpredictable contingent event benefits were taken into account in determining accrual rates under Regulations section 1.401(a)(4)-3(f)(5) and provide the basis on which they are taken into account.

No unpredictable contingent event benefits are covered under the plan.

14. State whether the plan disregards offsets described in Regulations section 1.401(a)(4)-3(f)(9), provide a description of such offsets, and show how they satisfy Regulations section 1.401(a)(4)-3(f)(9).

Not applicable.

15. State whether any disability benefits are taken into account in determining employees' accrued benefits under Regulations section 1.401(a)(4)-3(f)(2), and if so, cite the plan provisions that permit these disability benefits to be taken into account.

No disability benefits are taken into account in determining the employee's accrued benefits.

16. If any other special rules in Regulations section 1.401(a)(4)-3(f) are applied in testing a plan for nondiscrimination in amount, e.g., the rules applicable to the determination of benefits on other than a plan-year basis described in Regulations section 1.401(a)(4)-3(f)(6), provide the adjustments for certain plan distributions provided in Regulations section 1.401(a)(4)-3(f)(7), and provide the adjustment for certain qualified preretirement survivor annuity charges as provided in Regulations section 1.401(a)(4)-3(f)(8).

Benefits are being tested on a plan year basis.

17. Plans with employee contributions not allocated to separate accounts: include a description of the method for determining whether employee-provided accrued benefits are nondiscriminatory under Regulations section 1.401(a)(4)-6(c), the method for determining the employer-provided accrued benefit under Regulations section 1.401(a)(4)-6(b), and the location of relevant plan provisions. If the method for determining the employer-provided accrued benefit is the composition-of-workforce method, the demonstration must show that the eligibility requirements of Regulations section 1.401(a)(4)-6(b)(2)(ii) are satisfied; if the grandfather rule of Regulations section 1.401(a)(4)-6(b)(4) is used, the demonstration must show, if applicable, that the benefits provided on account of employee contributions at lower levels of compensation are comparable to those provided on account of employee contributions at higher levels of compensation.

The plan is a contributory defined benefit plan which requires employer contributions of 4% of compensation above the taxable wage base. The employer provided benefits were tested under Section 1.401(a)(4)-6(b)(1). The employee provided benefits are tested under the total benefits method specified in Section 1.401(a)(4)-6(c)(3).

18. If the plan would otherwise fail to satisfy the general test in Regulations section 1.401(a)(4)-3(c)(1), and a determination is being sought that the failure may be disregarded as permitted by the special rule in Regulations section 1.401(a)(4)-3(c)(3), describe the relevant facts and circumstances that support the use of this rule.

Not aplicable.

Cross-Tested Plans Only:

19. Provide a description of the method used to determine equivalent allocations and benefits.*

Not applicable.

EIN 94-3323797

REVENUE PROCEDURE 93 -39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 1

Rate Group	Most Valuable Accrual Rate	Normal Accrual Rate	Number of HCE's	Number of NHCE's	HCE Ratio	NHCE Ratio	Coverage Ratio
1	4.24%	2.36%	5	102	0.86	2.36	274.23%
2	4.24%	2.14%	10	270	1.72	6.25	362.96%
3	3.14%	2.36%	6	123	1.03	2.85	275.58%
4	3.14%	2.14%	20	564	3.44	13.05	379.09%
5	3.14%	1.93%	68	1,708	11.70	39.52	337.65%
6	3.14%	1.75%	173	3,331	29.78	77.07	258.83%
7	3.14%	1.58%	234	3,359	40.28	77.72	192.97%
8	2.32%	1.93%	70	1,789	12.05	41.39	343.56%
9	2.32%	1.75%	186	3,534	32.01	81.77	255.41%
10	2.32%	1.58%	438	3,838	75.39	88.80	117.79%
11	2.32%	1.43%	516	3,917	88.81	90.63	102.05%
12	2.32%	1.29%	531	3,946	91.39	91.30	99.90%
13	2.32%	1.17%	540	3,951	92.94	91.42	98.36%
14	2.32%	1.06%	541	3,951	93.12	91.42	98.18%
15	1.71%	1.75%	190	3,557	32.70	82.30	251.66%
16	1.71%	1.58%	467	3,875	80.38	89.66	111.54%
17	1.71%	1.43%	548	3,957	94.32	91.55	97.07%
18	1.71%	1.29%	567	3,995	97.59	92.43	94.72%
19	1.71%	1.06%	577	4,020	99.31	93.01	93.66%
20	1.71%	0.96%	580	4,031	99.83	93.27	93.43%
21	1.27%	0.71%	581	4077	100.00	94.33	94.33%

Average Benefit Test:

Number of HCE's	581
Number of NHCE's	4,322
Total	4,903

EIN 94-3323797

REVENUE PROCEDURE 93 -39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

ATTACHMENT 1

In order to satisfy Section 410(b), each rate group is treated as a separate plan that benefits only the employees included in the rate group for the plan year. A rate group can satisfy Section 410(b) by satisfying either the ratio percentage test or the nondiscriminatory classification test, as modified by Section 1.401(a)(4)-2(c)(3)(ii). This modification permits the nondiscriminatory classification test to be met only if the ratio percentage of the rate group is greater than or equal to the lesser of: (A) the midpoint between the safe harbor and the unsafe harbor percentages applicable to the plan; and (B) the ratio percentage of the plan. The rate groups must also satisfy the average benefit percentage test, but are deemed to do so if the plan itself passes the average benefit percentage test.

Application of Nondiscriminatory Classification test, as modified, would require the rate group to perform the following test:

Nonexcludable NHCEs	4,322
Nonexcludable HCEs	581
Nonexcludable Employees	4,903

4,322 NHCEs / 4,903 Employees =	88.2%	Concentration Percentage
Safe Harbor Percentage 1.410(b)-4(C) =	29.00%	
Unsafe Harbor Percentage 1.410(b)-4(C) =	20.00%	
Midpoint =	24.50%	

Overall Ratio Percentage

NHCE% is 4,322 / 4,322 = 100%

HCE% is 581 / 581 = 100%

= 100%

All of the rate groups shown in the preceding table have ratio percentages exceeding the threshhold of 24.50%, so the plan passes. The lowest ratio percentage of any of the rate groups is 93.43%.

EIN 94-3323797
REVENUE PROCEDURE 93 -39
DEMONSTRATION 6
GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Development of Accrual Rates for Section 401(a)(4) and 410(b)

Measurement Period: Current Plan Year and All Prior Years

Date of Birth: 01/24/1950

Date of Hire: 12/01/1994

Defined Benefit Plans
Defenition of Normal Accrual Rate

1.	Employer Provided Portion of Accrued benefit as of the End of the Measurement Period	7,234.83
2.	Normalize (1):	
	a) Actuarial present value of (1) as of commencement age: (factor = 8.9353)	64,645.66
	b) Actuarial present value of (1) as of testing age: (factor = 1.0000)	64,645.66
	c) Straight life annuity at testing age: commencement age: (factor = 8.9353)	7,234.83
3.	Testing Service	4.83
4.	Testing Compensation	160,000.00
5.	Normal Accrual Rate: (2c) / [(3) x (4)] x 100	0.936

EIN 94-3323797

REVENUE PROCEDURE 93 -39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Adjustment of Normal Accrual Rate for Permitted Disparity

1.	Social Security Normal Retirement Age (SSNRA)		66
2.	Year attain SSNRA		2016
3.	Covered Compensation		63,660.00
4.	Years of Service not to Exceed 35		4.83
5.	Permitted Disparity Factor		0.6500
6.	Unadjusted Accrual Rate		0.9362
7.	Benefit at Testing Age		7,251.97
8.	Testing Compensation		160,000.00
9.	If Testing Compensation does not exceed Covered Compensation:		
	a) A Rate = 2 x (6)	0.0000	
	b) B Rate = (5) + (6)	0.0000	
	c) Lesser of Rate A, Rate B		0.0000
10.	If Testing Compensation exceeds Covered Compensation:		
	a) C Rate = [(7)/(4)]/[(8) - (.5 x (3))]	1.1714	
	b) D Rate = [(7)/(4) + (5)x(3)]/(8)	1.1970	
	c) Lesser of Rate C, Rate D		1.1714

EIN: 94-3323797

REVENUE PROCEDURE 93 -39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Determination of Most Valuable Accrual Rate

	Accrued Benefit as of	Normalize Accrued Benefit									
	End of	at Commencement Age		Interest	Testing Age				Testing		Accrual
Age	Measurement Period	PV Factor	PV	Factor	PV	PV Factor	Annuity	Benefit	Service	Compensation	Rate
55	5,728.72	10.8585	62,205.30	2.0610	128,205.12	8.9353	14,348.160	14,348.160	4.83	160,000.00	1.8566
56	5,946.39	10.7006	63,629.99	1.9172	121,991.42	8.9353	13,652.750	13,652.750	4.83	160,000.00	1.7667
57	6,164.06	10.5353	64,940.17	1.7835	115,820.79	8.9353	12,962.160	12,962.160	4.83	160,000.00	1.6773
58	6,381.71	10.3621	66,127.88	1.6590	109,706.15	8.9353	12,277.840	12,277.840	4.83	160,000.00	1.5887
59	6,599.35	10.1807	67,186.03	1.5433	103,688.20	8.9353	11,604.330	11,604.330	4.83	160,000.00	1.5016
60	6,816.97	9.9913	68,110.40	1.4356	97,779.29	8.9353	10,943.030	10,943.030	4.83	160,000.00	1.4160
61	7,034.57	9.7939	68,895.83	1.3355	92,010.38	8.9353	10,297.400	10,297.400	4.83	160,000.00	1.3325
62	7,252.13	9.5889	69,539.99	1.2423	86,389.53	8.9353	9,668.340	9,668.340	4.83	160,000.00	1.2511
63	7,252.13	9.3770	68,003.26	1.1556	78,584.57	8.9353	8,794.840	8,794.840	4.83	160,000.00	1.1380
64	7,252.13	9.1588	66,420.85	1.0750	71,402.41	8.9353	7,991.050	7,991.050	4.83	160,000.00	1.0340
65	7,252.13	8.9353	64,799.99	1.0000	64,799.99	8.9353	7,252.130	7,252.130	4.83	160,000.00	0.9384

EIN 94-3323797

REVENUE PROCEDURE 93 -39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Adjustment of Most Valuable Accrual Rate for Permitted Disparity

1.	Social Security Normal Retirement Age (SSNRA)		66
2.	Year attain SSNRA		2016
3.	Covered Compensation		63,660.00
4.	Years of Service Not to Exceed 35		4.83
5.	Permitted Disparity Factor		0.6500
6.	Unadjusted Accrual Rate		1.8566
7.	Most Valuable Benefit		14,348.16
8.	Testing Compensation		160,000.00
9.	If Testing Compensation does not exceed Covered Compensation:		
	a) A Rate = 2 x (6)	0.0000	
	b) B Rate = (5) + (6)	0.0000	
	c) Lesser of Rate A, Rate B		0.0000
10.	If Testing Compensation exceeds Covered Compensation:		
	a) C Rate = [(6) x (8)]/[(8) - (.5 x (3))]	2.3177	
	b) D Rate = [(7)/(4) + (5)x(3)]/(8)	2.1153	
	c) Lesser of Rate C, Rate D		2.1153

EIN :94-3323797
REVENUE PROCEDURE 93 -39
DEMONSTRATION 6
GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Development of Accrual Rates for Section 401(a)(4) and 410(b)

Measurement Period: Current Plan Year and All Prior Years

Date of Birth: 05/05/1951

Date of Hire: 06/01/1987

Defined Benefit Plans
Defenition of Normal Accrual Rate

1.	Accrued benefit as of the End of the Measurement Period	5,747.44
2.	Normalize (1):	
	a) Actuarial present value of (1) as of commencement age: (factor = 8.9353)	51,355.32
	b) Actuarial present value of (1) as of testing age: (factor = 1.0000)	51,355.32
	c) Straight life annuity at testing age: commencement age: (factor = 8.9353)	5,747.44
3.	Testing Service	12.33
4.	Testing Compensation	40,668.35
5.	Normal Accrual Rate: (2c) / [(3) x (4)] x 100	1.1462

EIN 94-3323797

REVENUE PROCEDURE 93-39

DEMONSTRATION 6

GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Adjustment of Normal Accrual Rate for Permitted Disparity

1.	Social Security Normal Retirement Age (SSNRA)		66
2.	Year attain SSNRA		2017
3.	Covered Compensation		64,920.00
4.	Years of Service not to Exceed 35		12.33
5.	Permitted Disparity Factor		0.6500
6.	Unadjusted Accrual Rate		1.1462
7.	Benefit at Testing Age		5,761.06
8.	Testing Compensation		40,668.35
9.	If Testing Compensation does not exceed Covered Compensation:		
	a) A Rate = 2 x (6)	2.2924	
	b) B Rate = (5) + (6)	1.7962	
	c) Lesser of Rate A, Rate B		1.7962
10.	If Testing Compensation exceeds Covered Compensation:		
	a) C Rate = [(7)/(4)]/[(8) - (.5 x (3))]	0.0000	
	b) D Rate = [(7)/(4) + (5)x(3)]/(8)	0.0000	
	c) Lesser of Rate C, Rate D		0.0000

EIN 94-3323797
REVENUE PROCEDURE 93 -39
DEMONSTRATION 6
GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Determination of Most Valuable Accrual Rate

Age	Accrued Benefit as of End of Measurement Period	Normalize Accrued Benefit at Commencement Age PV Factor	PV	Interest Factor	Testing Age PV	PV Factor	Annuity	Testing Benefit	Service	Compensation	Accrual Rate
55	4,550.97	10.8585	49,416.67	2.0610	101,847.76	8.9353	11,398.360	11,398.360	12.33	40,668.35	2.2731
56	4,723.89	10.7006	50,548.46	1.9172	96,911.51	8.9353	10,845.920	10,845.920	12.33	40,668.35	2.1630
57	4,896.80	10.5353	51,589.29	1.7835	92,009.50	8.9353	10,297.300	10,297.300	12.33	40,668.35	2.0535
58	5,069.71	10.3621	52,532.82	1.6590	87,151.95	8.9353	9,753.670	9,753.670	12.33	40,668.35	1.9451
59	5,242.61	10.1807	53,373.42	1.5433	82,371.20	8.9353	9,218.630	9,218.630	12.33	40,668.35	1.8384
60	5,415.49	9.9913	54,107.76	1.4356	77,677.10	8.9353	8,693.280	8,693.280	12.33	40,668.35	1.7337
61	5,588.35	9.7939	54,731.72	1.3355	73,094.21	8.9353	8,180.390	8,180.390	12.33	40,668.35	1.6314
62	5,761.19	9.5889	55,243.44	1.2423	68,628.93	8.9353	7,680.650	7,680.650	12.33	40,668.35	1.5317
63	5,761.19	9.3770	54,022.65	1.1556	62,428.57	8.9353	6,986.730	6,986.730	12.33	40,668.35	1.3933
64	5,761.19	9.1588	52,765.56	1.0750	56,722.98	8.9353	6,348.190	6,348.190	12.33	40,668.35	1.2660
65	5,761.19	8.9353	51,477.93	1.0000	51,477.93	8.9353	5,761.190	5,761.190	12.33	40,668.35	1.1489

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EIN 94-3323797
REVENUE PROCEDURE 93 -39
DEMONSTRATION 6
GENERAL TEST - (Employer Provided Benefits)

Plan Name: Idaho National Engineering Laboratory Employee Retirement Plan

EXHIBIT 2

Adjustment of Most Valuable Accrual Rate for Permitted Disparity

1.	Social Security Normal Retirement Age (SSNRA)		66
2.	Year attain SSNRA		2017
3.	Covered Compensation		64,920.00
4.	Years of Service Not to Exceed 35		12.33
5.	Permitted Disparity Factor		0.6500
6.	Unadjusted Accrual Rate		2.2731
7.	Most Valuable Benefit		11,398.36
8.	Testing Compensation		40,668.35
9.	If Testing Compensation does not exceed Covered Compensation:		
	a) A Rate = 2 x (6)	4.5462	
	b) B Rate = (5) + (6)	2.9231	
	c) Lesser of Rate A, Rate B		2.9231
10.	If Testing Compensation exceeds Covered Compensation:		
	a) C Rate = [(6) x (8)]/[(8) - (.5 x (3))]	0.0000	
	b) D Rate = [(7)/(4) + (5)x(3)]/(8)	0.0000	
	c) Lesser of Rate C, Rate D		0.0000