

EZFEDFORMS

## Earnings From Investments: A Calculation Worksheet

- for Form 5500-EZ as part of item 10g on page 4
- for Schedule I item 2c on page 1

### Changes in Plan Assets Result From Contributions Less Distributions Plus Any Earnings from Investments

Contributions (employee and employer) increase plan assets. Distributions (of any type) decrease plan assets. Investment earnings increase (if investment gains) or decrease (if investment losses) plan assets. Any change in plan assets can be attributed to these factors:

✓ **Annual Change in Plan Assets = Contributions - Distributions + Investment Earnings**

By juggling this formula, it's easy to determine your plan's earnings from investments:

**CHANGE IN ASSETS (subtract b from a) ..... \$**

5500-EZ item 11a(b); Schedule I item 1a(b) ⇨  
 5500-EZ item 11a(a); Schedule I item 1a(a) ⇨

(a) End of Year Total Plan Assets ..... \$  
 (b) Beginning of Year Total Plan Assets ..... \$

**less PLAN CONTRIBUTIONS (combine the applicable boxes) ..... - \$**

**5500-EZ:** item 10b + item 10c  
 + rollovers in + trust transfers in  
**Schedule I:** item 2a(1) + item 2a(2)  
 + item 2a(3) + item 2b

**plus PLAN DISTRIBUTIONS (combine the applicable boxes) ..... + \$**

**5500-EZ:** item 10d + item 10e  
 + item 10f + item 10h  
**Schedule I:** item 2i + item 2k

**plus PLAN EXPENSES ..... + \$**

**equals EARNINGS FROM INVESTMENTS ..... \$**



5500-EZ item 10h; Schedule I item 2h ⇨

Use the result for Form 5500-EZ to figure item 10g on page 4. For Schedule I, enter the amount for item 2c on page 1.