

# Identify Your Covered Service Provider

(This checklist should be used with the disclosure review checklist).

## Part 1: Identify covered service provider, services provided and type of compensation

(Place a check mark in the appropriate column)

List Covered Service Provider	Other Services for Indirect Compensation (enter type of service in each column as needed)											Service Description	Direct Compensation	Indirect Compensation	Revenue Sharing	
	Fees more than \$1000	Fiduciary	RIA	Recordkeeping	Brokerage	Other Services for Indirect Compensation *	Other	Other	Other	Other	Other					

*Direct Compensation - the Covered Service Provider must identify services, identify the payer and describe the arrangement between the payer and the CSP.*

*Indirect compensation - is compensation received from any source other than the covered plan or the CSP.*

*Indirect Compensation (related parties) - is compensation paid among related parties if it is set on a transaction basis (e.g., commissions, soft dollars, finder's fees etc) or is charged directly to the covered plan investment and reflected in the net value of the investment (e.g., 12b-1 fees). The CSP must identify the services for which such compensation will be paid and identify the payers and recipients of the the compensation.*

*\*Other services for indirect compensation - accounting, auditing, actuarial, appraisal, banking, consulting (i.e., consulting related to the development of investment policies or objectives, or the selection or monitoring of service providers or plan investments), custodial, insurance, investment advisory (for plan or participants), legal, recordkeeping, securities or other investment brokerage, third party administration, or valuation services provided to the covered plan for which the CSP reasonably expects to receive indirect compensation.*

## Part 2: Complete this section for each CSP who receives indirect compensation, provides recordkeeping services, investment services. (Place a check mark in the appropriate column.)

List Covered Service Provider	Did the disclosures identify:			Recordkeeping Services			Investment Services
	services	payer	recipient	offset	rebated	description	

*Recordkeeping Services - the CSP must provide a description of all direct and indirect compensation. If the CSP expects recordkeeping services to be provided without explicit compensation for recordkeeping, or when recordkeeping fees are offset or rebated based on other compensation by the CSP et al, a reasonable good faith estimate of the cost to the covered plan for recordkeeping services including an explanation of the methodology and assumptions used to prepare the estimate and detailed explanation of the recordkeeping services that will be provided to the plan.*

*Investment services - if covered plan has a direct equity investment in an investment and for which fiduciary services are provided AND information was not provided by a CSP providing recordkeeping services then additional information must be provided including description of any compensation charged directly against an investment (commissions, sales loads, etc.); description of expense ratio if the return is not fixed and any ongoing expenses in addition to the expense ratio (wrap fees, mortality and expense fees, or for an investment that is a DIA, the total operating expense ratio expressed as a percentage. In addition, the CSP must disclose any information about the DIA that is within the control or reasonably available to the CSP and that is required by the covered plan to comply with the IRC 404(a)(5) regulations.*