

# Plan Comparison Chart

## Company XYZ

### Plan Development Comparison Plan Year 2012

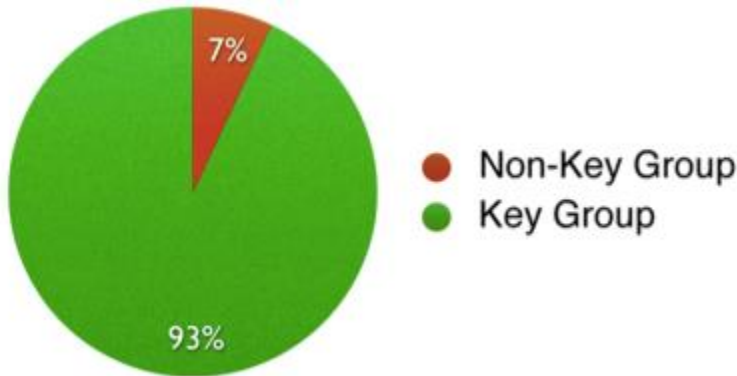
#### Contribution Allocations under Different Types of Plans

Plan Year Beginning

#### October 1, 2012 - Employer Contributions

**Optimal Pension Plan Contribution**  
**Companion 401(k)/Profit Share Contribution**  
**Total Contribution**

Key Group	Non-Key Group
337,842	0
	23,808
337,842	23,808



Employee Name	Compensation	401(k) Employee Deferral	Employer Match	Integrated Profit Sharing	New Comparability	Traditional Defined Benefit	Fully Guaranteed Plan	Combined Plan
Owner 1 Spouse	15,500	15,500	1,535	2,588	2,883	1,411	7,828	7,828
Owner 2 Spouse	15,500	15,500	1,535	2,589	3,875	3,984	12,385	12,385
Owner 1	230,000	15,500	30,500	46,000	46,000	58,190	207,690	207,690
Owner 2	230,000	15,500	30,500	46,000	46,000	22,070	109,940	109,940
Key EE Total	491,000	62,000	64,070	97,177	98,758	85,665	337,843	337,843
Employee 1	67,600	3,370	6,692	11,289	14,602	7,504	36,774	5,070
Employee 2	47,840	2,392	4,736	7,989	4,401	1,770	13,395	3,588
Employee 3	31,250	1,563	3,094	5,219	7,813	6,750	24,313	2,344
Employee 4	90,000	4,500	8,910	15,030	11,700	5,130	32,490	6,750
Employee 5	70,750	4,038	7,994	13,485	10,498	4,603	29,151	6,056
Employee 6 (Highly Comp)	130,000	6,500	16,005	21,710	32,500	29,370	74,230	Highly Comp
Employee 7 (Hired 2012)	56,160	2,708	5,560	9,379	14,040	18,196	36,560	Not Eligible in 2012
Employee 8 (Hired 2012)	31,250	1,563	3,094	5,219	7,813	6,000	23,156	Not Eligible in 2012
Employee 9 (Hired 2012)	95,000	4,750	9,451	15,865	16,435	7,885	42,655	Not Eligible in 2012
EE total	629,850	31,494	65,536	105,185	119,700	87,217	312,724	23,708
All Totals	1,120,850	93,494	129,606	202,361	218,558	172,881	650,566	361,551
<b>% For the Key EE's</b>			<b>49%</b>	<b>48%</b>	<b>45%</b>	<b>50%</b>	<b>52%</b>	<b>93%</b>