Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

| Pa | rt i Annuai Repor | t identification information | | | | |
|--|--|---|--------------------------------|--|-------------------------|----------------------------|
| For o | calendar plan year 2016 or | fiscal plan year beginning 01/01/2 | 016 | and ending 1 | 2/31/2016 | |
| A T | his return/report is for: | a single-employer plan | a multiple-employer pl | an (not multiemployer) nployer information in a | | |
| | | a one-participant plan | a foreign plan | , ,,, | | , |
| Вт | nis return/report is | the first return/report | the final return/report | | | |
| | | an amended return/report | a short plan year retur | n/report (less than 12 m | nonths) | |
| C | Check box if filing under: | Form 5558 | automatic extension | | X DFVC program | |
| | | special extension (enter descr | | MS OFHURRICANE IF | RMA | |
| Pa | rt II Basic Plan Inf | ormation—enter all requested inf | formation | | | |
| | Name of plan | | OFIT OLIA DINO DI ANI | | 1b Three-digit | |
| THEE | AR, NOSE AND THROAT | SURGICAL ASSOCIATES, P.A. PR | OFIT SHARING PLAN | | plan number (PN) ▶ | 001 |
| | | | | | 1c Effective dat | |
| | | | | | | e of plan 1/01/1994 |
| | | loyer, if for a single-employer plan) | | | 2b Employer Ide | entification Number |
| | | om, apt., suite no. and street, or P.O | | ructions) | (=) | 9-3213724 |
| City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) THE EAR, NOSE AND THROAT SURGICAL ASSOCIATES, P.A. | | | | detions | 2c Sponsor's te | lephone number 644-4883 |
| | | | | | 2d Business coo | de (see instructions) |
| | ENMORE DRIVE | | | | 62 | 21111 |
| SUITE WINTE | ER PARK, FL 32792 | | | | | |
| 20 | Dian administratoria nama | and address V Carra as Dian Carra | | | 2b Administrato | wa FINI |
| Зa | Plan administrator's name | and address X Same as Plan Spon | ISOr. | | 3b Administrato | rs ein |
| | | | | | 3c Administrato | r's telephone number |
| | | | | | | |
| | | | | | | |
| 4 | | he plan sponsor has changed since tumber from the last return/report. | the last return/report filed f | or this plan, enter the | 4b EIN | |
| а | Sponsor's name | umber from the last return/report. | | | 4c PN | |
| 5a | Total number of participant | ts at the beginning of the plan year | | | 5a | 8 |
| b | Total number of participant | ts at the end of the plan year | | | 5b | 9 |
| С | | h account balances as of the end of t | . , , , | • | 5c | 9 |
| d(| . , | participants at the beginning of the pla | | | 5d(1) | 8 |
| _ | - | participants at the end of the plan year | | | 5d(2) | 8 |
| - | Number of participants that | at terminated employment during the | plan year with accrued be | nefits that were less | 5e | |
| Cau | | e or incomplete filing of this return | | | use is established | • |
| Unde SB c | er penalties of perjury and or Schedule MB completed | other penalties set forth in the instruction and signed by an enrolled actuary, a | ctions, I declare that I have | examined this return/re | eport, including, if ap | plicable, a Schedule |
| belle | f, it is true, correct, and cor | mplete. d/valid electronic signature | 01/22/2018 | JEFEREY BAYLOR | | |

SIGN HERE Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Date Enter name of individual signing as employer or plan sponsor Signature of employer/plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

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| 6a Were all of the plan's assets during the plan year invested in eligi | ble assets? (| See instructions.) | | | | | | X Yes No | |
|--|---------------|-------------------------|-------------------|----------|---------|----------|---------------|------------------------|--|
| b Are you claiming a waiver of the annual examination and report o | | , | | | | | | | |
| under 29 CFR 2520.104-46? (See instructions on waiver eligibility | | | | | | | | Yes No | |
| If you answered "No" to either line 6a or line 6b, the plan can C If the plan is a defined benefit plan, is it covered under the PBGC | | | | | | | | Not determined | |
| | insurance pro | ogiam (see LittoA se | CCIIOII 4 | 021): | | 163 | | - Inot determined | |
| Part III Financial Information | | | | T | | | | | |
| 7 Plan Assets and Liabilities | _ | (a) Beginning | of Year 516738 | | | | (b) End of Y | 'ear 3875192 | |
| a Total plan assets | 7a | | 510750 | <u>'</u> | | | | 5075192 | |
| b Total plan liabilities | | | 516738 | | | | 9 | 3875192 | |
| C Net plan assets (subtract line 7b from line 7a) | 7c | | | | | | | | |
| 8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: | | (a) Amour | nt | | | | (b) Total | | |
| (1) Employers | 8a(1) | | 200000 | | | | | | |
| (2) Participants | 8a(2) | | | | | | | | |
| (3) Others (including rollovers) | | | | | | | | | |
| b Other income (loss) | 8b | | 452889 |) | | | | | |
| C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | | | | | | 652889 | |
| d Benefits paid (including direct rollovers and insurance premiums | | | 400070 | | | | | | |
| to provide benefits) | 8d | | 198979 | _ | | | | | |
| e Certain deemed and/or corrective distributions (see instructions). | 8e | | 05456 | _ | | | | | |
| f Administrative service providers (salaries, fees, commissions) | 8f | | 95456 | <u> </u> | | | | | |
| g Other expenses | | | | _ | | | | 204425 | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | | | | - | 294435 | | | | |
| Net income (loss) (subtract line 8h from line 8c) | | | | | | | | 358454 | |
| j Transfers to (from) the plan (see instructions) | 8j | | | | | | | | |
| Part IV Plan Characteristics | | | | | | | | | |
| 9a If the plan provides pension benefits, enter the applicable pension 2E 2F 2R 3D 2A | n feature cod | les from the List of Pl | an Cha | racteri | stic Co | odes in | the instructi | ons: | |
| b If the plan provides welfare benefits, enter the applicable welfare | feature code | s from the List of Pla | n Char | acteris | tic Cod | des in t | he instructio | ns: | |
| Part V Compliance Questions | | | | | | | | | |
| 10 During the plan year: | | | | Yes | No | N/A | Α | mount | |
| a Was there a failure to transmit to the plan any participant contrib | | | | | | | | | |
| described in 29 CFR 2510.3-102? (See instructions and DOL's Program) | | | 10a | | X | | | | |
| b Were there any nonexempt transactions with any party-in-interest | | | 10a | | | | | | |
| reported on line 10a.) | | | 10b | | X | | | | |
| C Was the plan covered by a fidelity bond? | | | 10c | | X | | | | |
| d Did the plan have a loss, whether or not reimbursed by the plan by fraud or dishonesty? | | | 10d | | X | | | | |
| • Were any fees or commissions paid to any brokers, agents, or o carrier, insurance service, or other organization that provides so | | | | | ., | | | | |
| the plan? (See instructions.) | | | 10e | | X | | | | |
| f Has the plan failed to provide any benefit when due under the pl | an? | | 10f | | | | | | |
| g Did the plan have any participant loans? (If "Yes," enter amount | as of year-er | nd.) | 10g | | X | | | | |
| h If this is an individual account plan, was there a blackout period? 2520.101-3.) | | | 10h | | X | | | | |
| i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.1 | the required | notice or one of the | 10i | | | | | | |

| ı | Form | 550 | 0-SF | 201 | 16 |
|---|------|-----|------|-----|----|
| | | | | | |

| Page 3- | 1 | |
|---------|---|--|
| Page 3- | 1 | |

| Part | VI | Pension Funding Compliance | | | | | |
|------|----------------|--|---------------|--------------------|-----------|---------------------------|----------------|
| 11 | | s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con 5500) and line 11a below) | | | | | es No |
| 11a | Ente | r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 | | . 11a | | | |
| 12 | | is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co | | | f | | es X No |
| | ERIS (If "\ | A? | | | | 🖰 | |
| а | | raiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst ing the waiver | | nd enter t Day | | of the lette Year _ | r ruling |
| lf | you co | ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1 | 3. | | | | |
| b | Enter | the minimum required contribution for this plan year | | . 12b | | | |
| С | Enter | the amount contributed by the employer to the plan for this plan year | | 12c | | | |
| | Subt | ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the letive amount) | eft of a | 12d | | | |
| е | Will t | he minimum funding amount reported on line 12d be met by the funding deadline? | | . 🔲 | Yes | No | N/A |
| Part | VII | Plan Terminations and Transfers of Assets | | | | | |
| 13a | Has a | a resolution to terminate the plan been adopted in any plan year? | | | Yes | s X N | 0 |
| | If "Y€ | es," enter the amount of any plan assets that reverted to the employer this year | | . 13a | | | |
| b | | e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug | | e | | Yes X | No |
| С | | rring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identif h assets or liabilities were transferred. (See instructions.) | fy the plan(| s) to | | | |
| | 13c(1) | Name of plan(s): | 13c(2 | 2) EIN(s) | | 13c(3 |) PN(s) |
| | | | | | | | |
| Part | VIII | Trust Information | | | | | |
| 14a | Name | of trust | | 14b | Trust's E | ΞIN | |
| 14c | Name | of trustee or custodian | | | | s or custodi ne number | an's |
| Par | t IX | IRS Compliance Questions | | | | | |
| 15a | Is the | plan a 401(k) plan? If "No," skip b | Yes | | | No | |
| 15b | | did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply: | | gn-based harbor | d [| "Prior ye test | ar" ADP |
| | | | Gur ADP | rent year test | ," | N/A | |
| 16a | | testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply: | Rat perd test | centage | | verage enefit test | □ N/A |
| 16b | | ne plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) be plan year by combining this plan with any other plan under the permissive aggregation rules? | Yes | | | No | |
| | the le | | <u>'</u> | | | | |
| | letter | | nter the date | e of the n | nost rec | ent determi | nation |
| 18 | Were | ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa | | Ye | s [| No | |
| 19 | Wasa | any plan participant a 5% owner who had attained at least age 70 $\frac{1}{2}$ during the prior plan year? | ••••• | . Ye | s | No | |

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

| Part I | Annual Repor | t Identification Informatior | 1 | | | |
|------------------------------|------------------------|---|------------------------------------|-----------------------------|---------------------|--|
| For calend | ar plan year 2016 or | fiscal plan year beginning | 01/01/2016 | and ending | 12/31/2 | 2016 |
| | | X a single-employer plan | | | | |
| | e form instructions.) | | | | | |
| A This return/report is for: | | a one-participant plan | a foreign plan | | | |
| | | | | | | |
| B This reti | urn/report is | the first return/report | the final return/repor | t | | |
| | | an amended return/report | a short plan year ret | urn/report (less than 12 m | nonths) | |
| C Check | box if filing under: | ☐ Form 5558 | automatic extension | , | X DFVC progra | ım |
| - oncon | zown ming andon | | | | | uii |
| | | X special extension (enter desc | | Victims ofHurr | icane Irma | |
| Part II | | ormation—enter all requested in | formation | | Т | |
| 1a Name | • | | | | 1b Three-dig | A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP |
| | , Nose and Th | roat Surgical Associ | ates, P.A. Prof | it Sharing | plan numl (PN) ▶ | per 001 |
| Plan | | | | | 1c Effective | date of plan |
| | | | | | 01/01/1 | |
| 2a Plan s | ponsor's name (empl | oyer, if for a single-employer plan) | | | | Identification Number |
| Mailing | g address (include ro | om, apt., suite no. and street, or P. | | | | 3213724 |
| | | ce, country, and ZIP or foreign pos | | structions) | | telephone number |
| The Ear | r, Nose and 'l | hroat Surgical Assoc. | lates, P.A. | | 407-644 | |
| 400 0 | | | | | 2d Business | code (see instructions) |
| | nmore Drive | | | | 621111 | |
| Suite 1 | | | | | | |
| Winter | | FL 32792 | | | | |
| 3a Plan a | dministrator's name a | and address X Same as Plan Spo | nsor. | | 3b Administra | ator's EIN |
| | | | | | 3c Administra | ator's telephone number |
| | | | | | 30 Administra | ator's telepriorie fluriber |
| | | | | | | |
| | | | | | | |
| 4 If the | anna and/ar EINI af Al | | Alan Innah wah was forman at films | d for this plant and a the | 41 | |
| | | ne plan sponsor has changed since umber from the last return/report. | the last return/report filed | i for this plan, enter the | 4b EIN | |
| | or's name | and a new treatment of the new terms of | | | 4c PN | |
| | | s at the beginning of the plan year | | | 5a | 89 |
| | | | | | 5b | |
| | | s at the end of the plan year | | | | 94 |
| | | | | | 5c | 94 |
| | | articipants at the beginning of the p | | | 5d(1) | 82 |
| | | articipants at the end of the plan ye | | | 5d(2) | 8! |
| | | t terminated employment during the | | | | 0: |
| | | terminated employment during the | | | 5e | |
| Caution: A | A penalty for the late | or incomplete filing of this retur | n/report will be assesse | ed unless reasonable ca | | |
| | | other penalties set forth in the instru | | | | |
| | true, correct, and con | and signed by an enrolled actuary, | as well as the electronic v | rersion of this return/repo | nt, and to the bes | t of my knowledge and |
| SIGN | | | 11/22/2018 | Jeffrey Baylo | r | |
| HERE | Circulation | | 11/5 | | | |
| | Signature of plan | administrator | Date | Enter name of individ | iuai signing as pi | an administrator |
| SIGN | | | | | | |
| | | oyer/plan sponsor | Date | | lual signing as en | nployer or plan sponsor |
| Preparer's | name (including firm | name, if applicable) and address (i | nclude room or suite num | ber) | Preparer's tele | phone number |
| | | | | | | |
| 1 | | | | | | |
| | | | | | 1 | |
| | | | | | | |

| | Form 5500-SF 2016 | | Page 2 | | | | | | | |
|----------------|---|---|---|----------|-----------|-------------|--------|--------|-----------------------------------|----------------|
| b | Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannul the plan is a defined benefit plan, is it covered under the PBGC in | an independ and condition ot use Forn | ent qualified public ans.)ns.) ent qualified public a | t instea | ant (IC | PA) Form | 5500. | | | No No No nined |
| Pa | rt III Financial Information | | | | | | | | | |
| 7 | Plan Assets and Liabilities | | (a) Beginning | of Year | . | | (| b) End | of Year | |
| a | Total plan assets | 7a | 8, | 516, | 738 | | | | 8,875 | ,192 |
| b | Total plan liabilities | 7b | | | | | | | | |
| С | Net plan assets (subtract line 7b from line 7a) | 7c | 8, | 516, | 738 | | | | 8,875 | ,192 |
| 8 | Income, Expenses, and Transfers for this Plan Year | | (a) Amour | it | | | | (b) T | otal | |
| а | Contributions received or receivable from: (1) Employers | 8a(1) | | 200, | 000 | | | | | |
| | (2) Participants | 8a(2) | | | | | | | | |
| | (3) Others (including rollovers) | 8a(3) | | | | | | | | |
| b | Other income (loss) | | | 452, | 889 | | 1 | | | |
| C | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | | 1-1-1-1-1 | | | | 652 | ,889 |
| d | Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | | 198, | 979 | | | | | |
| e | Certain deemed and/or corrective distributions (see instructions) \dots | 8e | | | | | | | | |
| f | Administrative service providers (salaries, fees, commissions) 8f | | | 95, | 456 | | | | | |
| <u>g</u> | Other expenses | 8g | | | | | | | | |
| <u>h</u> | Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | | | | | | 294 | ,435 |
| i_ | Net income (loss) (subtract line 8h from line 8c) | 8i | | | | | | | 358 | ,454 |
| j | Transfers to (from) the plan (see instructions) | 8j | | | | | | | | |
| Pai | t IV Plan Characteristics | | | | | | | | | |
| 9a b Par | If the plan provides pension benefits, enter the applicable pension 2E 2F 2R 3D 2A If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable pension 2E 2F | | | | | | | | | |
| 10 | During the plan year: | *************************************** | | | Yes | No | N/A | | Amount | |
| a | described in 29 CFR 2510.3-102? (See instructions and DOL's \ Program) | /oluntary Fid | uciary Correction | 10a | | Х | | | | |
| D | b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | | | 10b | | Х | | | annoen stillioningstillianingsmen | |
| С | Was the plan covered by a fidelity bond? | | | 10c | | X | | | | |
| d | d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | | 10d | | Х | | | | |
| е | Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | | | | | Х | | | | |
| f | Has the plan failed to provide any benefit when due under the pla | ın? | | 10f | | Х | | | | |
| 9 | Did the plan have any participant loans? (If "Yes," enter amount a | s of year-en | d.) | 10g | | Х | Carlos | | | |
| h | If this is an individual account plan, was there a blackout period? 2520.101-3.) | | | 10h | | Х | | | | |
| i | If 10h was answered "Yes," check the box if you either provided the executions to providing the police applied under 20 CER 2520.10 | | notice or one of the | 40: | | | | | | |

| | | Form 5500-SF 2016 Page 3 - | |
|--------|-----|---|--|
| Part \ | VI | Pension Funding Compliance | |
| 11 | | this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB orm 5500) and line 11a below) | |
| 11a | Ent | ter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 | |
| 12 | ERI | this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of RISA? | |
| | (If | f "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | |

| 11 | Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) | | | | | | | | |
|---|--|-----------|------------------------|-----------|---|-----------------------|----------------|------|--|
| 11a | Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 | | | 11a | | | | | |
| 12 | Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the CERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | Yes [| X No | |
| а | If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see insgranting the waiver. | | ns, and | d enter t | | of the lette | er rulin | ng | |
| lf | you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line | | | | | | oraniomina com | | |
| b | Enter the minimum required contribution for this plan year | | | 12b | | | | | |
| С | c Enter the amount contributed by the employer to the plan for this plan year | | | | | | | | |
| d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) | | | | | | | | | |
| е | e Will the minimum funding amount reported on line 12d be met by the funding deadline? | | | | | No | N. | /A | |
| Part | VII Plan Terminations and Transfers of Assets | | | | | | | , | |
| 13a | Has a resolution to terminate the plan been adopted in any plan year? | | | | Yes | s X 1 | 10 | | |
| • | If "Yes," enter the amount of any plan assets that reverted to the employer this year | | | 13a | | | | | |
| b | Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broughout of the PBGC? | | | | | Yes 2 | X No | | |
| С | If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ident which assets or liabilities were transferred. (See instructions.) | ify the p | plan(s) |) to | | | | | |
| 1 | 3c(1) Name of plan(s): | | 13c(2) | EIN(s) | | 13c(| 3) PN(| s) | |
| | | | | | | | | | |
| Part | VIII Trust Information | | | | | | | | |
| 14a | Name of trust | | | 14b | Trust's E | EIN | | | |
| 14c Name of trustee or custodian | | | | | 14d Trustee's or custodian's telephone number | | | | |
| Part | IX IRS Compliance Questions | | | | | | | | |
| 15a | Is the plan a 401(k) plan? If "No," skip b | | Yes | | [| No | | | |
| | How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: | | safe h | ent year | L | Prior y test N/A | ear" A | DP | |
| 16a | What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: | | Ratio perce test | entage | | verage enefit test | | N/A | |
| | Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? | | Yes | | | No | | | |
| | If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS the letter and the serial number | | n letter | or advi | sory lett | er, enter th | ne date | e of | |
| 17b | If the plan is an individually-designed plan that received a favorable determination letter from the IRS, e letter | nter the | e date | of the m | ost rece | ent determ | ination | ו | |
| | | | | | ☐ No | | | | |
| | Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not sep service? | | from | Yes | s [| No | | | |