

**Table TA 7: Burden summary for Paperwork Reduction Act (PRA), Baseline**

*Includes transition burden*

Total	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	885,111	469,349	1,354,460	\$76,119,538	\$27,691,604	\$103,811,142
Small Pension Plans	2,441,829	599,136	3,040,965	\$209,997,268	\$35,349,047	\$245,346,315
Large Welfare Plans	773,846	115,258	889,104	\$66,550,751	\$6,800,198	\$73,350,949
Small Welfare Plans	29,136	5,465	34,601	\$2,505,697	\$322,460	\$2,828,157
Large Plans	1,658,957	584,607	2,243,564	\$142,670,289	\$34,491,802	\$177,162,091
Small Plans	2,470,965	604,602	3,075,567	\$212,502,965	\$35,671,507	\$248,174,472
<b>Total Plans</b>	<b>4,129,922</b>	<b>1,189,209</b>	<b>5,319,130</b>	<b>\$355,173,254</b>	<b>\$70,163,309</b>	<b>\$425,336,563</b>
DOL	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	490,013	219,012	709,025	\$42,141,150	\$12,921,695	\$55,062,844
Small Pension Plans	1,217,435	235,049	1,452,485	\$104,699,443	\$13,867,913	\$118,567,356
Large Welfare Plans	753,520	101,742	855,262	\$64,802,722	\$6,002,755	\$70,805,477
Small Welfare Plans	21,391	3,549	24,940	\$1,839,618	\$209,381	\$2,048,999
Large Plans	1,243,533	320,753	1,564,287	\$106,943,872	\$18,924,450	\$125,868,322
Small Plans	1,238,826	238,598	1,477,424	\$106,539,061	\$14,077,294	\$120,616,355
<b>Total Plans</b>	<b>2,482,360</b>	<b>559,352</b>	<b>3,041,711</b>	<b>\$213,482,932</b>	<b>\$33,001,744</b>	<b>\$246,484,676</b>
IRS	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	291,585	122,827	414,412	\$25,076,325	\$7,246,795	\$32,323,121
Small Pension Plans	1,032,300	261,324	1,293,624	\$88,777,761	\$15,418,125	\$104,195,886
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,706	1,907	9,613	\$662,711	\$112,532	\$775,243
Large Plans	311,804	136,311	448,115	\$26,815,155	\$8,042,360	\$34,857,516
Small Plans	1,040,005	263,231	1,303,237	\$89,440,473	\$15,530,656	\$104,971,129
<b>Total Plans</b>	<b>1,351,810</b>	<b>399,543</b>	<b>1,751,352</b>	<b>\$116,255,628</b>	<b>\$23,573,017</b>	<b>\$139,828,645</b>
PBGC	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	4,716	281	4,996	\$405,533	\$16,569	\$422,102
Small Pension Plans	15,597	1,907	17,504	\$1,341,349	\$112,511	\$1,453,861
Large Welfare Plans	107	32	139	\$9,199	\$1,878	\$11,077
Small Welfare Plans	39	9	48	\$3,370	\$548	\$3,919
Large Plans	4,822	313	5,135	\$414,733	\$18,447	\$433,180
Small Plans	15,636	1,916	17,553	\$1,344,720	\$113,060	\$1,457,779
<b>Total Plans</b>	<b>20,459</b>	<b>2,229</b>	<b>22,688</b>	<b>\$1,759,452</b>	<b>\$131,507</b>	<b>\$1,890,959</b>
SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Pension Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
Large Welfare Plans	0	0	0	\$0	\$0	\$0
Small Welfare Plans	0	0	0	\$0	\$0	\$0
Large Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
<b>Total Plans</b>	<b>275,295</b>	<b>228,086</b>	<b>503,381</b>	<b>\$23,675,412</b>	<b>\$13,457,070</b>	<b>\$37,132,483</b>
IRS + SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	390,382	250,057	640,439	\$33,572,855	\$14,753,340	\$48,326,196
Small Pension Plans	1,208,798	362,181	1,570,979	\$103,956,644	\$21,368,650	\$125,325,294
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,706	1,907	9,613	\$662,711	\$112,532	\$775,243
Large Plans	410,601	263,541	674,142	\$35,311,685	\$15,548,905	\$50,860,590
Small Plans	1,216,504	364,088	1,580,592	\$104,619,355	\$21,481,182	\$126,100,537
<b>Total Plans</b>	<b>1,627,105</b>	<b>627,629</b>	<b>2,254,734</b>	<b>\$139,931,040</b>	<b>\$37,030,087</b>	<b>\$176,961,128</b>

**Table TA 8: Burden summary for Paperwork Reduction Act (PRA), Final, 2007**

Total	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	885,111	469,349	1,354,460	\$76,119,538	\$27,691,604	\$103,811,142
Small Pension Plans	2,190,561	540,195	2,730,756	\$188,388,248	\$31,871,487	\$220,259,735
Large Welfare Plans	773,846	115,258	889,104	\$66,550,751	\$6,800,198	\$73,350,949
Small Welfare Plans	23,438	4,801	28,240	\$2,015,698	\$283,285	\$2,298,983
Large Plans	1,658,957	584,607	2,243,564	\$142,670,289	\$34,491,802	\$177,162,091
Small Plans	2,213,999	544,996	2,758,995	\$190,403,946	\$32,154,771	\$222,558,717
<b>Total Plans</b>	<b>3,872,956</b>	<b>1,129,603</b>	<b>5,002,559</b>	<b>\$333,074,236</b>	<b>\$66,646,573</b>	<b>\$399,720,809</b>
DOL	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	490,013	219,012	709,025	\$42,141,150	\$12,921,695	\$55,062,844
Small Pension Plans	1,013,112	212,803	1,225,914	\$87,127,591	\$12,555,375	\$99,682,966
Large Welfare Plans	753,520	101,742	855,262	\$64,802,722	\$6,002,755	\$70,805,477
Small Welfare Plans	15,595	2,893	18,488	\$1,341,135	\$170,705	\$1,511,841
Large Plans	1,243,533	320,753	1,564,287	\$106,943,872	\$18,924,450	\$125,868,322
Small Plans	1,028,706	215,696	1,244,402	\$88,468,726	\$12,726,080	\$101,194,807
<b>Total Plans</b>	<b>2,272,240</b>	<b>536,450</b>	<b>2,808,689</b>	<b>\$195,412,598</b>	<b>\$31,650,530</b>	<b>\$227,063,128</b>
IRS	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	291,585	122,827	414,412	\$25,076,325	\$7,246,795	\$32,323,121
Small Pension Plans	987,196	225,063	1,212,260	\$84,898,893	\$13,278,736	\$98,177,628
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,823	1,903	9,726	\$672,789	\$112,290	\$785,079
Large Plans	311,804	136,311	448,115	\$26,815,155	\$8,042,360	\$34,857,516
Small Plans	995,020	226,967	1,221,986	\$85,571,681	\$13,391,026	\$98,962,707
<b>Total Plans</b>	<b>1,306,824</b>	<b>363,278</b>	<b>1,670,101</b>	<b>\$112,386,836</b>	<b>\$21,433,386</b>	<b>\$133,820,222</b>
PBGC	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	4,716	281	4,996	\$405,533	\$16,569	\$422,102
Small Pension Plans	13,755	1,472	15,228	\$1,182,966	\$86,865	\$1,269,831
Large Welfare Plans	107	32	139	\$9,199	\$1,878	\$11,077
Small Welfare Plans	21	5	26	\$1,776	\$289	\$2,065
Large Plans	4,822	313	5,135	\$414,733	\$18,447	\$433,180
Small Plans	13,776	1,477	15,253	\$1,184,742	\$87,154	\$1,271,896
<b>Total Plans</b>	<b>18,599</b>	<b>1,790</b>	<b>20,388</b>	<b>\$1,599,475</b>	<b>\$105,601</b>	<b>\$1,705,076</b>
SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Pension Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
Large Welfare Plans	0	0	0	\$0	\$0	\$0
Small Welfare Plans	0	0	0	\$0	\$0	\$0
Large Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
<b>Total Plans</b>	<b>275,295</b>	<b>228,086</b>	<b>503,381</b>	<b>\$23,675,412</b>	<b>\$13,457,070</b>	<b>\$37,132,483</b>
IRS + SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	390,382	250,057	640,439	\$33,572,855	\$14,753,340	\$48,326,196
Small Pension Plans	1,163,695	325,920	1,489,615	\$100,077,775	\$19,229,261	\$119,307,036
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,823	1,903	9,726	\$672,789	\$112,290	\$785,079
Large Plans	410,601	263,541	674,142	\$35,311,685	\$15,548,905	\$50,860,590
Small Plans	1,171,518	327,823	1,499,341	\$100,750,564	\$19,341,551	\$120,092,115
<b>Total Plans</b>	<b>1,582,119</b>	<b>591,364</b>	<b>2,173,483</b>	<b>\$136,062,249</b>	<b>\$34,890,456</b>	<b>\$170,952,705</b>

**Table TA 8: Burden summary for Paperwork Reduction Act (PRA), Final, 2008**

*Includes transition burden*

Total	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	914,209	476,191	1,390,400	\$78,621,966	\$28,095,280	\$106,717,245
Small Pension Plans	2,118,373	520,302	2,638,675	\$182,180,082	\$30,697,843	\$212,877,925
Large Welfare Plans	773,846	115,258	889,104	\$66,550,751	\$6,800,198	\$73,350,949
Small Welfare Plans	22,057	4,476	26,533	\$1,896,922	\$264,066	\$2,160,988
Large Plans	1,688,055	591,449	2,279,504	\$145,172,717	\$34,895,478	\$180,068,194
Small Plans	2,140,430	524,778	2,665,208	\$184,077,004	\$30,961,909	\$215,038,913
<b>Total Plans</b>	<b>3,828,485</b>	<b>1,116,227</b>	<b>4,944,712</b>	<b>\$329,249,721</b>	<b>\$65,857,386</b>	<b>\$395,107,107</b>
DOL	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	490,013	219,012	709,025	\$42,141,150	\$12,921,695	\$55,062,844
Small Pension Plans	947,523	197,333	1,144,856	\$81,486,946	\$11,642,671	\$93,129,617
Large Welfare Plans	753,520	101,742	855,262	\$64,802,722	\$6,002,755	\$70,805,477
Small Welfare Plans	14,863	2,721	17,583	\$1,278,184	\$160,519	\$1,438,703
Large Plans	1,243,533	320,753	1,564,287	\$106,943,872	\$18,924,450	\$125,868,322
Small Plans	962,385	200,054	1,162,439	\$82,765,130	\$11,803,190	\$94,568,320
<b>Total Plans</b>	<b>2,205,919</b>	<b>520,807</b>	<b>2,726,726</b>	<b>\$189,709,002</b>	<b>\$30,727,640</b>	<b>\$220,436,642</b>
IRS	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	319,995	129,640	449,634	\$27,519,549	\$7,648,738	\$35,168,288
Small Pension Plans	978,655	220,472	1,199,127	\$84,164,304	\$13,007,874	\$97,172,178
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,174	1,750	8,924	\$616,964	\$103,257	\$720,221
Large Plans	340,214	143,124	483,337	\$29,258,379	\$8,444,303	\$37,702,682
Small Plans	985,829	222,223	1,208,051	\$84,781,267	\$13,111,131	\$97,892,399
<b>Total Plans</b>	<b>1,326,042</b>	<b>365,346</b>	<b>1,691,389</b>	<b>\$114,039,646</b>	<b>\$21,555,435</b>	<b>\$135,595,081</b>
PBGC	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	5,404	310	5,714	\$464,737	\$18,302	\$483,039
Small Pension Plans	15,698	1,640	17,339	\$1,350,034	\$96,787	\$1,446,820
Large Welfare Plans	107	32	139	\$9,199	\$1,878	\$11,077
Small Welfare Plans	21	5	26	\$1,776	\$289	\$2,065
Large Plans	5,511	342	5,853	\$473,937	\$20,179	\$494,116
Small Plans	15,719	1,645	17,364	\$1,351,810	\$97,076	\$1,448,886
<b>Total Plans</b>	<b>21,230</b>	<b>1,987</b>	<b>23,217</b>	<b>\$1,825,746</b>	<b>\$117,256</b>	<b>\$1,943,002</b>
SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Pension Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
Large Welfare Plans	0	0	0	\$0	\$0	\$0
Small Welfare Plans	0	0	0	\$0	\$0	\$0
Large Plans	98,797	127,230	226,026	\$8,496,530	\$7,506,545	\$16,003,075
Small Plans	176,499	100,856	277,355	\$15,178,883	\$5,950,525	\$21,129,408
<b>Total Plans</b>	<b>275,295</b>	<b>228,086</b>	<b>503,381</b>	<b>\$23,675,412</b>	<b>\$13,457,070</b>	<b>\$37,132,483</b>
IRS + SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	418,792	256,869	675,661	\$36,016,079	\$15,155,283	\$51,171,362
Small Pension Plans	1,155,153	321,329	1,476,482	\$99,343,186	\$18,958,400	\$118,301,586
Large Welfare Plans	20,219	13,484	33,703	\$1,738,830	\$795,565	\$2,534,395
Small Welfare Plans	7,174	1,750	8,924	\$616,964	\$103,257	\$720,221
Large Plans	439,011	270,353	709,364	\$37,754,909	\$15,950,848	\$53,705,757
Small Plans	1,162,327	323,079	1,485,406	\$99,960,150	\$19,061,657	\$119,021,807
<b>Total Plans</b>	<b>1,601,338</b>	<b>593,432</b>	<b>2,194,770</b>	<b>\$137,715,059</b>	<b>\$35,012,505</b>	<b>\$172,727,564</b>

**Table TA 8: Burden summary for Paperwork Reduction Act (PRA), Final, 2009**

*Includes transition burden*

Total	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	885,502	401,354	1,286,856	\$76,153,212	\$23,679,878	\$99,833,089
Small Pension Plans	1,523,213	329,108	1,852,321	\$130,996,316	\$19,417,394	\$150,413,710
Large Welfare Plans	803,279	119,873	923,152	\$69,081,988	\$7,072,510	\$76,154,499
Small Welfare Plans	15,836	3,616	19,452	\$1,361,903	\$213,363	\$1,575,266
Large Plans	1,688,781	521,227	2,210,008	\$145,235,200	\$30,752,388	\$175,987,588
Small Plans	1,539,049	332,725	1,871,774	\$132,358,219	\$19,630,757	\$151,988,976
<b>Total Plans</b>	<b>3,227,830</b>	<b>853,952</b>	<b>4,081,782</b>	<b>\$277,593,419</b>	<b>\$50,383,145</b>	<b>\$327,976,564</b>
DOL	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	574,168	257,910	832,077	\$49,378,429	\$15,216,669	\$64,595,097
Small Pension Plans	708,414	164,086	872,500	\$60,923,634	\$9,681,051	\$70,604,685
Large Welfare Plans	781,644	105,407	887,051	\$67,221,385	\$6,219,031	\$73,440,415
Small Welfare Plans	9,101	1,996	11,097	\$782,688	\$117,768	\$900,456
Large Plans	1,355,812	363,317	1,719,129	\$116,599,813	\$21,435,699	\$138,035,513
Small Plans	717,515	166,082	883,597	\$61,706,322	\$9,798,819	\$71,505,142
<b>Total Plans</b>	<b>2,073,327</b>	<b>529,399</b>	<b>2,602,726</b>	<b>\$178,306,136</b>	<b>\$31,234,519</b>	<b>\$209,540,654</b>
IRS	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	307,242	143,177	450,418	\$26,422,775	\$8,447,437	\$34,870,211
Small Pension Plans	804,451	164,096	968,547	\$69,182,800	\$9,681,643	\$78,864,442
Large Welfare Plans	21,527	14,433	35,960	\$1,851,317	\$851,560	\$2,702,877
Small Welfare Plans	6,731	1,619	8,350	\$578,868	\$95,538	\$674,406
Large Plans	328,769	157,610	486,379	\$28,274,092	\$9,298,997	\$37,573,088
Small Plans	811,182	165,715	976,897	\$69,761,668	\$9,777,181	\$79,538,849
<b>Total Plans</b>	<b>1,139,951</b>	<b>323,325</b>	<b>1,463,276</b>	<b>\$98,035,760</b>	<b>\$19,076,177</b>	<b>\$117,111,937</b>
PBGC	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	4,093	267	4,360	\$352,008	\$15,772	\$367,781
Small Pension Plans	10,348	927	11,275	\$889,893	\$54,701	\$944,594
Large Welfare Plans	108	33	141	\$9,287	\$1,920	\$11,206
Small Welfare Plans	4	1	5	\$346	\$57	\$404
Large Plans	4,201	300	4,501	\$361,295	\$17,692	\$378,987
Small Plans	10,352	928	11,280	\$890,239	\$54,759	\$944,998
<b>Total Plans</b>	<b>14,553</b>	<b>1,228</b>	<b>15,781</b>	<b>\$1,251,534</b>	<b>\$72,451</b>	<b>\$1,323,985</b>
SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	0	0	0	\$0	\$0	\$0
Small Pension Plans	0	0	0	\$0	\$0	\$0
Large Welfare Plans	0	0	0	\$0	\$0	\$0
Small Welfare Plans	0	0	0	\$0	\$0	\$0
Large Plans	0	0	0	\$0	\$0	\$0
Small Plans	0	0	0	\$0	\$0	\$0
<b>Total Plans</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
IRS + SSA	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
Large Pension Plans	307,242	143,177	450,418	\$26,422,775	\$8,447,437	\$34,870,211
Small Pension Plans	804,451	164,096	968,547	\$69,182,800	\$9,681,643	\$78,864,442
Large Welfare Plans	21,527	14,433	35,960	\$1,851,317	\$851,560	\$2,702,877
Small Welfare Plans	6,731	1,619	8,350	\$578,868	\$95,538	\$674,406
Large Plans	328,769	157,610	486,379	\$28,274,092	\$9,298,997	\$37,573,088
Small Plans	811,182	165,715	976,897	\$69,761,668	\$9,777,181	\$79,538,849
<b>Total Plans</b>	<b>1,139,951</b>	<b>323,325</b>	<b>1,463,276</b>	<b>\$98,035,760</b>	<b>\$19,076,177</b>	<b>\$117,111,937</b>