

**Justification for Non-material/Non-substantive Change
2013 Form 5500 Submission**

PBGC is submitting these updated cost and hour burden estimates as a non-material/non-substantive change request for the 2013 Form 5500 and instructions. (OMB Control Number 1212-0057, which currently is scheduled to expire on March 30, 2014). PBGC added a minor change to its coverage questions in the forms and instructions for 2013. A new element 5c of has been added to Line 5 of Schedules H and I that asks defined benefit pension plan filers whether the plan is covered under the PBGC insurance program. Plan Characteristic Code 1G, previously used on line 8a of the Form 5500 to identify plans covered by the PBGC insurance program, has now been removed. A new element 6c has been added to Line 6 of the Form 5500-SF that asks defined benefit pension plan filers whether the plan is covered under the PBGC insurance program. Plan Characteristic Code 1G, previously used on line 9a of the Form 5500-SF to identify plans covered by the PBGC insurance program, has now been removed.

PBGC has updated the hour and cost burden associated with the ICR to reflect its most recent data on Form 5500 wage rates. There was an increase in the cost burden from \$1,210,000 to \$1,363,000 due to increased wage rates.