## Annual Return/Report of Employee Benefit Plan (Form 5500) OMB Number 1545-1610 April 2013

## Justification for Nonmaterial/Nonsubstantive Change

The Department 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 1545-1610, which currently is scheduled to expire on January 31, 2014).

The Department has updated the hour and cost burden associated with the ICR to reflect its most recent data on Form 5500 filings and wage rates. We estimate 20,000 additional filings which will increase our estimates from 780,000 to 800,000. Despite the increase in filers, changes to the method of computing burden will result in an estimated decrease of 32,601 burden hours from 358,601 hours to 326,000 hours. These changes will increase the estimated cost burden by \$10,000,000, from \$102,000,000 to \$112,000,000.