

**PBGC Proposed Changes to the Form 5500 Schedule SB Instructions
(RLSO Based on Clean Version of 2014 Form 5500 Instructions)**

Form 5500 Schedule SB Instructions

Line 26. Schedule of Active Participant Date.

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In lieu of the above, ~~two~~an alternatives ~~are~~is provided for showing compensation and cash balance accounts. ~~Report under one of~~ Each alternative provides for two ~~alternative~~ age/service scatters ~~(one showing compensation and one showing cash balance accounts)~~ as follows:

~~Alternative A:~~

- Scatter 1 – Provide participant count and average compensation for *all* active participants, ~~whether or not participants have~~without account-based benefits.
- ~~Scatter 2 – Provide participant count and average cash balance account for all active participants, whether or not participants have account-based benefits.~~
- ~~Alternative B:~~
- ~~Scatter 1 – Provide participant account and average compensation for all active participants, whether or not participants have account-based benefits (i.e., identical to Scatter 1 in Alternative A).~~
- Scatter 2 – Provide participant count and average cash balance account for only those active participants with account-based benefits. If the number of participants with account-based benefits in bin is fewer than 20, the average account should not be shown even if there are 20 or more active participants in this bin on Scatter 1.