

Annual Return/Report of Employee Benefit Plan (Form 5500)
OMB Number 1210-0110
March 2015

Justification for Nonmaterial/Nonsubstantive Change

The Department is submitting the 2015 Form 5500 and instructions as a no material/non-substantive change request to OMB Control Number 1210-0110, which currently is scheduled to expire on May 31, 2015. The Department has updated the forms and instructions to reflect the new form year (2015), but has not made any programmatic changes to them.

As noted in the “Changes to Note” section on the first page of the instructions, revisions to the instructions include a statement that a filer for a terminated defined benefit plan for which PBGC has been appointed trustee may contact DOL for further information, simplifications for alternative age/service scatters that cash balance plans with 1,000 or more participants must report on Schedule SB, and clarifications to the Schedule MB. The Form 5500-SF instructions include a statement that a filer for a terminated defined benefit plan for which PBGC has been appointed trustee may contact DOL for further information.

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. There were 36,000 additional filings, which led the hour burden to increase from 555,000 hours to 579,000 hours. The additional filings in combination with higher wage rates led the cost burden to increase from \$218,918,000 to \$229,368,000.