

**Annual Return/Report of Employee Benefit Plan (Form 5500)**  
**OMB Number 1545-1610**  
**March 2017**

**Justification for Nonmaterial/Non-substantive Change**

The Department is submitting these updated cost and hour burden estimates as a non-material/non-substantive change request for the 2017 Form 5500 and instructions. (OMB Control Number 1545-1610, which currently is scheduled to expire on October 31, 2019).

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 22,000 additional filings which will increase our estimates from 806,500 to 828,500. The increase in filers and changes to the method of computing burden will result in an estimated increase of 18,000 burden hours from 320,208 hours to 338,208 hours. These changes will increase the estimated cost burden by \$16,518,000, from \$120,611,000 to \$137,129,000.