

**Annual Report for Multiple Employer Welfare Arrangements (Form M-1)**  
**OMB Number 1210-0116**  
**March 2018**

**Justification for No Material/Nonsubstantive Change**

The Department is submitting a no material/non-substantive change request for the Form M-1, Report for Multiple Employer Welfare Arrangements (MEWAs) and Certain Entities Claiming Exception (ECEs) (OMB Control Number 1210-0116, which currently is scheduled to expire on June 30, 2019) to more accurately reflect the burden associated with the accessing the online filing system to electronically file Form M-1 with the Department. In order to file electronically, the online filing system requires users to provide basic identifying information to establish a username and password. The Department believes that the account setup process is already covered in this information collection, and the cost burden associated with the account setup process is already reflected in the burden estimates. However, the Department is making this no material/non-substantive change submission to more explicitly reflect the hour burden associated with the account setup process.

The Department received an average of 232 account setups annually in the three-year period for which it previously calculated burden for this ICR. As discussed in the supporting statement, the Department believes that 10 percent of Form M-1s filings are prepared in-house. A similar assumption for the account setup process produces an estimated 23 annual in-house account setups. The Department assumes it will take respondents five minutes to supply the basic identifying information required to establish account access. Therefore, the Department estimates that the additional hour burden associated with the account setup process is two hours annually resulting in a total hour burden of 97 hours annually. The Department is not modifying its estimated number of respondents, responses, or the cost burden associated with the ICR through this submission.