**Justification for Nonmaterial/Nonsubstantive Change**

Pension Benefit Guaranty Corporation is submitting the current 2018 version of the Form 5500 and instructions as a non-material/non-substantive change request. (OMB Control Number 1212-0057; scheduled to expire on March 31, 2021). PBGC is not making any program changes to the forms and instructions for 2018 with this submission. In its submission in late 2017, PBGC proposed changes to the instructions and to Schedule SB of the Form 5500. The proposed changes were approved by OMB on March 5, 2018, after notice and comment to the public (60-day Notice, 82 FR 43798, September 19, 2017; 30-day Notice, 82 FR 59666, December 15, 2017).

As noted in the “Changes to Note” section on the first page of the instructions of the Form 5500, the PBGC changes that were approved on March 5, 2018, included new PBGC-required attachments and checkboxes. In addition to those changes, the forms and instructions in this submission have been updated to reflect the new form year (2018), updates to Principal Business Activity codes, clarifications on participant count reporting, updates to Plan Characteristics codes, and clarifications on who must file Schedule R in response to changes in IRS guidance.

PBGC is not updating the hour and cost burden associated with this ICR from the hours and cost information reported in its submission of late 2017. The supporting statement for that submission noted that changes to the hour and cost burdens primarily resulted from two changes: 1) PBGC’s proposed changes to the Schedule SB and MB; and 2) an adjustment to the Department of Labor’s methodology for calculating overhead, which resulted in a slight decrease in wage rates, which produced a slight decrease in the monetization of the hour burden and a slight decrease in the cost burden.