

**Annual Return/Report of Employee Benefit Plan (Form 5500)**  
**OMB Number 1212-0057**  
**March 2019**

**Justification for Nonmaterial/Nonsubstantive Change**

Pension Benefit Guaranty Corporation (PBGC) is submitting the current 2019 version of the Form 5500, Annual Return/Report of Employee Benefit Plan, and instructions as a non-material/non-substantive change request under OMB Control Number 1212-0057, which currently is scheduled to expire on March 31, 2021. PBGC is not making any program changes to the forms and instructions for 2019 with this submission. In its submission in late 2018, PBGC proposed changes to the Schedule R, Form 5500-SF, and Schedule SB, and their related instructions. The proposed changes were approved by OMB on January 31, 2019, after notice and comment to the public (60-day notice, 83 FR 42172, August 20, 2018; 30-day notice, 83 FR 56886, November 14, 2018). This request parallels non-material/non-substantive change requests submitted by the Internal Revenue Service (OMB Control Number 1545-1610) and Department of Labor (1210-0110).

As noted in the “Changes to Note” section on the first page of the instructions of the Form 5500, PBGC changes that were approved on January 31, 2019 included updates to the Schedule SB to eliminate mortality table options that are not available after 2018, and PBGC reporting requirements on Schedule R resulting from unpaid minimum required contributions (only PBGC-insured single-employer plans are required to provide this information). In addition to those changes, the forms and instructions have been updated to reflect the new form year (2019), and revisions updating the (1) Schedule H Part III Accountant’s Opinion to conform with language in the clarified generally accepted audit standards, and (2) inflation adjustments to administrative penalties required by the Federal Civil Penalties Inflation Adjustment Act of 2015.

PBGC estimates that the additional changes will not result in any changes to the number of filings or burden estimates for the information collection.