

**APPENDIX D –PROPOSED CHANGES TO  
2022 FORM M-1 AND INSTRUCTIONS**

**1. Proposed Changes To 2022 Form M-1—Report for Multiple Employer Welfare Arrangements (MEWAS) and Certain Entities Claiming Exceptions (ECES)**

- A new Part IV would be added to the 2022 Form M-1 to read as follows:

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**PART IV                      MEWA PARTICIPATING EMPLOYER INFORMATION**

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Only MEWAs are required to complete Part IV. If this filing is an annual report, complete boxes 22a-22f. If this filing is a registration filing, complete boxes 22a and 22b only.

**Important.** MEWAs that are unfunded, fully insured or combination unfunded/insured complete boxes 22a and 22b only.

Complete as many repeating entries as needed to identify all participating employers in the plan.

22a. Name of Participating Employer	22b. EIN	22c. Percentage of Total Contributions for the Plan Year
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**CAUTION.** Do not individually list information for self-employed individuals or other individuals participating in the MEWA that are not associated with a particular participating employer. Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the MEWA, answer "yes" to line 22d and provide the total contribution information for all such individuals on box 22e, without providing names or other identifying information.

**22d.** Does the MEWA include any self-employed individuals or individuals who are participants or beneficiaries in the MEWA that are not associated with a particular participating employer?

Yes  No

**22e.** If "Yes," enter a good faith estimate of percentage of total contributions made by all such individuals that are not listed on box 22a during the plan year.

**2. Proposed changes to 2022 Form M-1 Instructions**

The instructions for Form M-1 would be amended to add the following accompanying instructions for Part IV. Complete boxes 22c-22f for annual report only.

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**Part IV- MEWA Participating Employer Information**

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**Important:** Only MEWAs are required to complete Part IV. If this filing is an annual report, complete boxes 22a-22f. If this filing is a registration filing, complete boxes 22a and 22b only.

MEWAs that are unfunded, fully insured or combination unfunded/insured as described in 29 CFR 2520.104-44 complete boxes 22a and 22b only.

**Box 22a and 22b.** Enter each participating employer in the MEWA during the plan year, identified by name and EIN number. Any employer who was obligated to make contributions to the MEWA for the plan year, made contributions to the MEWA for the plan year, or whose employees were participants covered under the MEWA is a “participating employer” for this purpose.

**CAUTION.** Enter the EIN of the participating employer. Do not enter a SSN in response to questions asking for an EIN. Because of privacy concerns, the inclusion of a SSN on the Form M-1 or on an attachment that is open to public inspection may result in the rejection of the filing.

**Box 22c.** Enter a good faith estimate of the participating employer’s percentage of the total contributions made by all participating employer (including the total contribution amount for individuals reported on box 22d) during the plan year. If a participating employer made no contributions for the plan year (including participant contributions), enter “-0-” on line 2c.

**Box 22d.** If the MEWA includes any self-employed individuals or other individuals participating in the MEWA that are not associated with a particular participating employer, answer “Yes” to box 22d and complete box 22e. Do not identify such individuals on box 22a.

**Box 22e.** If the answer to box 22d is “Yes,” enter a good faith estimate of percentage of total contributions made by such individuals that are not listed on box 22a without providing names or other identifying information.

**NOTE.** Group insurance arrangements (GIAs) that filed a Schedule D with its Form 5500 for the current plan year are not required to complete Part IV. See the “Who Must File” paragraph

in Section 1 and 29 CFR 2520.104- 43 for a description of a GIA and when a GIA may file a consolidated Form 5500 on behalf of participating plans in the GIA.