

APPENDIX C –PROPOSED CHANGES TO PARTICIPATING EMPLOYER INFORMATION UNDER ERISA 103(g) TO 2021 FORM 5500 AND 2021 FORM 5500-SF INSTRUCTIONS

To implement the SECURE Act’s amendment of section 103(g) of ERISA, the instructions for the multiple-employer plan check box on Part I, line A of the 2021 Form 5500 and Form 5500-SF would be modified as follows:

- The participating employer information updated to add reporting of “aggregated account balance” information.
- Pooled employer plans would be required to include in the Section 103(g) attachment new “Pooled Employer Plan Information,” using the format provided in the instructions.
- The current graphic in the Form 5500 and Form 5500-SF instructions for Part I, Line A “Box for Multiple Employer Plan” entitled “Multiple-Employer Plan Participating Employer Information,” for the Section 103(g) attachment would be replaced with the following.

Multiple-Employer Plan Participating Employer Information (Insert Name of Plan and EIN/PN as shown on the Form 5500)			
Participating Employer Information			
All multiple-employer pension plans must complete elements 1-4. Multiple-employer welfare plans are required to complete elements 1, 2, and 3 only. Multiple-employer welfare plans that are unfunded, fully insured, or a combination of unfunded/insured and exempt under 29 CFR 2520.104-44 from the obligation to file financial statements with their annual report are required to complete elements 1 and 2 only. Complete as many entries as needed to report the required information for all participating employers in the plan.			
1. Name of participating employer	2. EIN	3. Percent of Total Contributions for the Plan Year	4. Aggregate Account Balances Attributable to Participating Employer
1. Name of participating employer	2. EIN	3. Percent of Total Contributions for the Plan Year	4. Aggregate Account Balances Attributable to Participating Employer
Pooled Employer Plan Information			
Only pooled employer plans complete this section.			
5. Has the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) acknowledged in writing that it is the named fiduciary? <input type="checkbox"/> Yes <input type="checkbox"/> No			
6. Has the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) acknowledged in writing that it is the named fiduciary and plan administrator under section 3(16) of ERISA? <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. Is the pooled plan provider currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44). <input type="checkbox"/> Yes <input type="checkbox"/> No			

7a If "Yes" is checked, enter the AckID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid AckID will subject the Form 5500 filing for any PEP operated by the pooled plan provider to rejection as incomplete.)

AckID _____