

**Multiemployer Plan Information Available Upon Request**  
**OMB Control Number 1210-0131**  
**Expiration Date: 10/31/2022**

**SUPPORTING STATEMENT FOR PAPERWORK REDUCTION ACT OF 1995:**  
**MULTIEMPLOYER PLAN INFORMATION AVAILABLE UPON REQUEST**

This ICR seeks approval for an extension of an existing control number.

**A. JUSTIFICATION**

**1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information**

Section 502(a)(1) of the Pension Protection Act of 2006, Pub. L. 109-280, 120 Stat. 780, (PPA), which was enacted on August 17, 2006, amended the Employee Retirement Income Security Act of 1974, as amended (ERISA or the Act), by adding section 101(k). Section 101(k)(1) of ERISA requires multiemployer plan administrators to furnish certain documents to any plan participant, beneficiary, employee representative, or any employer that has an obligation to contribute to the plan upon written request. Section 502(a)(3) of the PPA provides that the Secretary of Labor shall prescribe regulations under section 101(k)(2).

The Department issued a final rule that implements the disclosure requirements of ERISA section 101(k) on March 2, 2010 (75 FR 9334). The documents that may be requested are: (1) a copy of any periodic actuarial report (including sensitivity testing) received by the plan for any plan year which has been in the plan's possession for at least 30 days; (2) a copy of any quarterly, semi-annual, or annual financial report prepared for the plan by any plan investment manager or advisor or other fiduciary that has been in the plan's possession for at least 30 days; and (3) a copy of any application filed with the Secretary of the Treasury requesting an extension under section 304 of ERISA (or section 431(d) of the Internal Revenue Code of 1986) and the determination of such Secretary pursuant to such application.

The information collection provisions of this final regulation are found in 29 C.F.R. § 2520.101-6(a), which requires multiemployer defined benefit and defined contribution pension plan administrators to furnish copies of certain actuarial and financial documents to plan participants, beneficiaries, employee representatives, and contributing employers upon request. This information constitutes a third-party disclosure from the administrator to participants, beneficiaries, employee representatives, and contributing employers for purposes of the PRA. Pursuant to 29 CFR § 2520.101-6(d)(5), the documents required to be disclosed shall not contain any information that the plan administrator reasonably determines to be either: (i) Individually identifiable information regarding any plan

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participant, beneficiary, employee, fiduciary, or contributing employer, except that such limitation shall not apply to an investment manager or adviser, or with respect to any other person (other than an employee of the plan) preparing a financial report described in paragraph 29 CFR § 2520.101-6(c)(2); or (ii) proprietary information regarding the plan, any contributing employer, or entity providing services to the plan. The plan administrator must inform the requester if any such information is withheld.

- 2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

The guidance provided in the final rule is used by the administrators of multiemployer defined benefit pension plans to furnish actuarial and financial reports and amortization extension requests to plan participants and beneficiaries, employee representatives, and any employer that has an obligation to contribute to the plan. By clarifying certain terms used in section 101(k) of the Act, this regulation also helps multiemployer plan administrators fulfill their disclosure responsibilities under this section with greater certainty. The increase in transparency of plan operations may also contribute to an atmosphere of greater accountability on the part of plan officials.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration for using information technology to reduce burden.**

The information collection is a third-party disclosure. Respondents may determine the extent to which use of electronic methods of communication is appropriate pursuant to pertinent regulations at 29 CFR 2520.104b-1 concerning meeting EBSA's disclosure requirements through electronic media. The burden estimates in this supporting statement take projected levels of usage of electronic technologies into account.

- 4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

The information required to be disclosed pursuant to section 101(k) of ERISA and the interim final rule is maintained in the normal course of the business operations of multiemployer pension plans. The regulation permits respondents to satisfy the information collections with documents that are already in existence due to ordinary and customary business operations.

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5. **If the collection of information impacts small businesses or other small entities describe any methods used to minimize burden.**

Data from the EBSA Private Pension Bulletin of 2019 show that only 108 multiemployer pension plans, or four percent of all multiemployer pension plans are small entities. The Department has determined that an employee benefit plan shall be considered a small entity if it has fewer than 100 participants.

While the regulation does not directly minimize the burden on small entities by its operation, the Department expects the burden on small entities will be minimal, because these entities should receive fewer requests for documents than larger entities. The Department expects the number of people in each of the four categories of requestors to be roughly proportionate to the size of the plan. Small plans may also have fewer investment managers, and therefore, fewer financial reports to disclose.

6. **Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

If multiemployer plans do not comply with the disclosure requirements contained in this information collection, they are not in compliance with Section 101(k) of ERISA.

7. **Explain any special circumstances that would cause an information collection to be conducted in a manner:**

- **requiring respondents to report information to the agency more often than quarterly;**
- **requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;**
- **requiring respondents to submit more than an original and two copies of any document;**
- **requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;**
- **in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;**
- **requiring the use of a statistical data classification that has not been reviewed and approved by OMB;**
- **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**
- **requiring respondents to submit proprietary trade secret, or other**

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**confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.**

There are no special circumstances that require the collection to be conducted in a manner inconsistent with the guidelines in 5 CFR 1320.5.

- 8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

**Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.**

**Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years -- even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.**

The Department's Federal Register Notice soliciting comments on the extension of the information collection, as required by 5 CFR 1320.8(d), was published in the Federal Register on March 17, 2022 (87 FR 15267). The public was provided with 60 days to comment on the submission, and no public comments were received.

- 9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

No payments or gifts were provided to respondents.

- 10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.**

No assurance of confidentiality has been provided.

- 11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are**

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commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no questions of a sensitive nature.

12. **Provide estimates of the hour burden of the collection of information. The statement should:**
- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.**
  - **If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in Item 13.**
  - **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14.**

Based on data derived exclusively from the Form 5500 for the 2019 plan year, which is the most recent year for which complete data are available, the Department estimates that there are 1,366 multiemployer defined benefit plans and 1,084 multiemployer defined contribution plans that would be subject to this disclosure requirement resulting in a total of 2,450 respondents. The final regulation limits requested disclosures to reports or documents that have been in a plan's possession for not more than six years prior to the date of a written request. See § 2520.101-6(c)(1). Therefore, for purposes of the analysis, the Department has assumed that plans will disclose both existing and newly created periodic actuarial reports ("actuarial reports"), quarterly, semiannual, or annual financial reports ("financial reports"), and amortization extension requests filed with the IRS (hereafter "extension requests").

In developing burden estimates, the Department has taken into account the total estimated hours required to copy, mail, and redact reports eligible for disclosure. Redaction may be required to remove individually identifiable and proprietary information from certain

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reports.

With respect to an existing inventory of reports, the Department estimates that multiemployer defined benefit plans will receive 90,156 requests to disclose existing financial reports (an average of approximately 66 per plan), 67,617 requests for existing actuarial reports (an average of approximately 50 per plan), and 1,352 requests for existing extension requests (an average of approximately one per plan), and defined contribution plans will receive 45,528 requests for existing financial reports (an average of approximately 42 per plan). Therefore, the Department estimates that multiemployer pension plans would receive a total of 204,653 requests for disclosures of existing inventory of reports.

For purposes of this analysis, the Department assumes that 15 percent of the existing documents would be requested in each year resulting in 30,698 requests per year for disclosures of existing inventory of reports. The Department estimates that the annual hour burden associated with disclosing existing documents will be 6,954 hours. This includes 6,419 clerical hours to log requests and to locate, copy, and mail paper disclosures and 535 legal hours (1.1 hours per plan for financial reports, 0.7 hours for actuarial reports, and 0 hours for extension requests) to redact individually identifiable and proprietary information. The equivalent costs of these hours are \$455,380 (6,419 hours at an hourly rate of \$58.66 plus 535 hours at an hourly rate of \$147.32).<sup>1</sup>

With respect to newly-created reports, the Department estimates that multiemployer defined benefit plans will receive 95,620 requests to disclose newly created financial reports (an average of approximately 70 per plan), 28,686 requests for newly created actuarial reports (an average of approximately 21 per plan), and 1,434 requests for newly created extension requests (an average of approximately one per plan), and defined contribution plans will receive 65,040 requests for newly created financial reports (an average of approximately 60 per plan). Therefore, the Department estimates that multiemployer pension plans would receive a total of 190,780 requests annually for disclosures of newly created reports.

The Department estimates that the total hour burden associated with disclosing newly created documents upon request is 21,601 hours annually. This estimate includes 20,565 clerical hours to copy and mail paper disclosures and 1,036 legal hours to redact individually identifiable and proprietary information. The equivalent cost of these hours is estimated to be \$1,358,909 (21,601 hours at an hourly rate of \$58.66 plus 1,036 hours at an hourly rate of \$147.32).

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<sup>1</sup> Hourly figures are rounded. For a description of the Department's methodology for calculating wage rates, see <https://www.dol.gov/sites/default/files/ebsa/laws-and-regulations/rules-and-regulations/technical-appendices/labor-cost-inputs-used-in-ebsa-opr-ria-and-pra-burden-calculations-july-2017.pdf>.

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In addition to the hourly burden associated with in-house redaction, the Department also assumes that some redactions will be done by legal contractors. The Department assumes that 70 percent of contract work will be done by third parties. With regards to the inventory of existing documents, the Department assumes that 50% of all financial and extension documents, and 100% of actuarial documents, will be requested at least once. The Department further assumes that 30% of financial documents, 25% of actuarial documents, and 0% of extension documents will require redaction. The Department assumes that an average legal contractor can redact 50 pages per hour, and that an average financial document will be 40 pages, an average actuarial document will be 50 pages, and that the average extension document will be 12 pages. The Department finally assumes that plans will have an inventory of 30 financial documents, 9 actuarial documents, and 0.9 extension documents.

With these assumptions in mind, The Department estimates that the annual hour burden for contractors associated with disclosing existing documents will be 1,249 hours. This includes 516 hours<sup>2</sup> for financial reports at defined benefit plans, 323 hours<sup>3</sup> for actuarial reports at defined benefit plans, and 410 hours<sup>4</sup> for financial reports at defined contribution plans. At an hourly rate of \$147.32 for a legal contractor, this works out to a total monetized value of the burden of \$76,068 for financial reports at defined benefit plans, \$47,543 for actuarial reports at defined benefit plans, and \$60,365 for financial reports at defined contribution plans. Therefore, the total monetized value of the burden for the existing inventory of all reports are estimated to be \$183,976 annually.

With regards to newly created documents, the Department assumes that 100% of all financial, extension, and actuarial documents will be requested at least once. The Department further assumes that 30% of financial documents, 25% of actuarial documents, and 0% of extension documents will require redaction. The Department assumes that an average legal contractor can redact 50 pages per hour, and that an average financial document will be 40 pages, an average actuarial document will be 50 pages, and that the average extension document will be 12 pages. The Department finally assumes that plans will have 5 new financial documents, 1.5 new actuarial documents, and 0.15 new extension documents per year.

With these assumptions in mind, the Department estimates that the annual hour burden for contractors associated with disclosing existing documents will be 2,417 hours. This

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2 Number of pages per plan = 30 x 40 = 1,200. Total Hours =  $((1,200 \times 1,366) / 50) \times 70\% \times 50\% \times 30\% \times 15\% = 516$ . Total burden cost = 516 x \$147.32 = \$76,068

3 Number of pages per plan = 9 x 50 = 450. Total Hours =  $((450 \times 1,366) / 50) \times 70\% \times 50\% \times 25\% \times 15\% = 323$ . Total burden cost = 323 x \$147.32 = \$47,543

4 Number of pages per plan = 30 x 40 = 1,200. Total Hours =  $((1,200 \times 1,084) / 50) \times 70\% \times 50\% \times 30\% \times 15\% = 410$ . Total burden cost = 410 x \$147.32 = \$60,365

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includes 1,147 hours<sup>5</sup> for financial reports at defined benefit plans, 359 hours<sup>6</sup> for actuarial reports at defined benefit plans, and 911 hours<sup>7</sup> for financial reports at defined contribution plans. At an hourly rate of \$147.32 for a legal contractor, this works out to a total burden of \$169,041 for financial reports at defined benefit plans, \$52,825 for actuarial reports at defined benefit plans, and \$134,144 for financial reports at defined contribution plans. Therefore, the total monetized value of the burden for the existing inventory of all reports are estimated to be \$356,010 annually.

Based on the foregoing, the total annual monetized value of the burden attributable to legal contracting for redaction is \$539,986.

Furthermore, the Department estimates that a total hour burden of 32,220 hours is associated with this information collection with an equivalent cost of \$2,354,274.

**Estimated Annualized Respondent Cost and Hour Burden**

Activity	No. of Respondents	No. of Responses per Respondent	Total Responses	Average Burden (Hours)	Total Burden (Hours)	Hourly Wage Rate	Total Burden Cost
Clerical worker prepares financial paper disclosures for defined benefit plans	205	65.96585366	13,523	13/60	2,833	\$58.66	\$166,184
Clerical worker prepares actuarial paper disclosures for defined benefit plans	205	49.47804878	10,143	13/60	2,125	\$58.66	\$124,653
Clerical worker prepares extension paper disclosures for defined benefit plans	205	0.990243902	203	9/60	30	\$58.66	\$1,760

5 Number of pages per plan = 5 x 40 = 200. Total Hours = ((200 x 1,366) / 50) x 70% x 100% x 30% = 1,147. Total burden cost = 516 x \$147.32 = \$169,041

6 Number of pages per plan = 1.5 x 50 = 75. Total Hours = ((75 x 1,366) / 50) x 70% x 100% x 25% = 359. Total burden cost = 323 x \$147.32 = \$52,825

7 Number of pages per plan = 5 x 40 = 200. Total Hours = ((200 x 1,084) / 50) x 70% x 100% x 30% = 911. Total burden cost = 410 x \$147.32 = \$134,144



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Clerical worker prepares financial paper disclosures for defined contribution plans	163	41.89570552	6,829	13/60	1,431	\$58.66	\$83,942
Legal Worker redacts financial paper disclosures for defined benefit plans	205	1	205	65/60	221	\$147.32	\$32,558
Legal Worker redacts actuarial paper disclosures for defined benefit plans	205	1	205	41/60	138	\$147.32	\$20,330
Legal Worker redacts financial paper disclosures for defined contribution plans	163	1	163	65/60	176	\$147.32	\$25,928
Legal Contractor redacts financial paper disclosures for defined benefit plans	205	3.15 <sup>8</sup>	645	48/60	517	\$147.32	\$76,164
Legal Contractor redacts actuarial paper disclosures for defined benefit plans	205	1.575 <sup>9</sup>	323	60/60	323	\$147.32	\$47,584
Legal Contractor redacts financial paper disclosures for defined	163	3.15 <sup>10</sup>	512	48/60	410	\$147.32	\$60,401

<sup>8</sup> The number of responses per respondent is calculated as follows. The Department assumes 30% of financial documents for defined benefit plans require redaction if requested. The Department also assumes that 50% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have an inventory of six years of documents. This is equal to  $(30\% \times 50\% \times 70\%) \times (6 \times 5)$ . This simplifies to  $10.5\% \times 30 = 3.15$  documents requested per year.

<sup>9</sup> The number of responses per respondent is calculated as follows. The Department assumes 25% of actuarial documents for defined benefit plans require redaction if requested. The Department also assumes that 100% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have an inventory of six years of documents. This is equal to  $(25\% \times 100\% \times 70\%) \times (6 \times 1.5)$ . This simplifies to  $17.5\% \times 9 = 1.575$  documents requested per year.

<sup>10</sup> The number of responses per respondent is calculated as follows. The Department assumes 30% of financial documents for defined contribution plans require redaction if requested. The Department also assumes that 50% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have an inventory of six years of documents. This is equal to  $(50\% \times 50\% \times 70\%) \times (6 \times 5)$ . This simplifies to  $10.5\% \times 30 = 3.15$  documents requested per year.

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contribution plans							
Clerical worker prepares new financial paper disclosures for defined benefit plans	1,366	70	95,620	6/60	10,351	\$58.66	\$607,190
Clerical worker prepares new actuarial paper disclosures for defined benefit plans	1,366	21	28,686	6/60	3,105	\$58.66	\$182,139
Clerical worker prepares new extension paper disclosures for defined benefit plans	1,366	1.049780381	1,434	3/60	68	\$58.66	\$3,989
Clerical worker prepares new financial paper disclosures for defined contribution plans	1,084	60	65,040	6/60	7,041	\$58.66	\$413,025
Legal Worker redacts new financial paper disclosures for defined benefit plans	1,366	1	1,366	22/60	492	\$147.32	\$72,481
Legal Worker redacts new actuarial paper disclosures for defined benefit plans	1,366	1	1,366	7/60	154	\$147.32	\$22,687
Legal Worker redacts new financial paper disclosures for defined contribution plans	1,084	1	1,084	22/60	390	\$147.32	\$57,455
Legal Contractor redacts new	1,366	1.049780381 <sup>11</sup>	1,434	48/60	1,147	\$147.32	\$168,976

11 The number of responses per respondent is calculated as follows. The Department assumes 30% of financial documents for defined benefit plans require redaction if requested. The Department also assumes that 100% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have 5 financial documents per year. This is equal to (30% x 100% x 70%) x (5). This simplifies to 21% x 5 = 1.05 documents requested per year.

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financial paper disclosures for defined benefit plans							
Legal Contractor redacts new actuarial paper disclosures for defined benefit plans	1,366	0.2625 <sup>12</sup>	359	60/60	359	\$147.32	\$52,888
Legal Contractor redacts new financial paper disclosures for defined contribution plans	1,084	1.05 <sup>13</sup>	1,138	48/60	910	\$147.32	\$134,061
<b>Total<sup>14</sup></b>	2,450	-	221,478 <sup>15</sup>	0.15	32,220	-	\$2,354,274

**13. Provide an estimate of the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 or 14).**

- **The cost estimate should be split into 2 components: (a) a total capital and start up cost component (annualized over its expected useful life); and (b) a total operation and maintenance and purchase of service component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the**

<sup>12</sup> The number of responses per respondent is calculated as follows. The Department assumes 25% of actuarial documents for defined benefit plans require redaction if requested. The Department also assumes that 100% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have 1.5 actuarial documents per year. This is equal to (25% x 100% x 70%) x (1.5). This simplifies to 17.5% x 1.5 = 0.2625 documents requested per year.

<sup>13</sup> The number of responses per respondent is calculated as follows. The Department assumes 30% of financial documents for defined contribution plans require redaction if requested. The Department also assumes that 100% of these documents will be requested at least once, and that 70% of redactions are done by legal contractors. Finally, The Department assumes that the plans will have 5 financial documents per year. This is equal to (30% x 100% x 70%) x (5). This simplifies to 21% x 5 = 1.05 documents requested per year.

<sup>14</sup> The total number of respondents and responses are calculated separately. The total number of respondents is equal to the total number of multiemployer plans. This is calculated as 1,366 multiemployer defined benefit plans + 1,084 multiemployer defined contribution plans = 2,450. The total number of responses is equal to the total number of documents requested per year. This is equal to (204,653 requests for disclosures of existing inventory of reports x 15% (percent of the existing documents that would be requested in each year)) + 190,780 requests annually for disclosures of newly created reports = 221,478.

<sup>15</sup>

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discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.

- If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.
- Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

There is no costs associated with this information collection. To reflect OMB's guidance that burden incurred by service providers be reported as hour burden instead of cost burden, burden that has historically been included as cost burden has been included here as hour burden. This change led to a large increase in reported hour burden and an offsetting decrease in cost burden.

- 14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.**

There are no costs to the Federal government.

- 15. Explain the reasons for any program changes or adjustments reporting in Items 13 or 14.**

There are no program changes associated with this submission. The Department has updated its burden estimates to reflect more current labor costs rates and postage rates. Additionally, the Department updated its estimates to reflect the most current data available on the number of multiemployer pension plans. Finally, the costs of contracting

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legal services for redaction have been moved from cost burden to the hourly burden section to reflect OMB's guidance that burden incurred by service providers be reported as hour burden. Thus, the net effect of all of these updated data inputs is a 14,320 decrease in the number of responses, an 1,824 hour increase in the hour burden, and a \$521,815 decrease in the cost burden relative to the prior submission.

- 16. For collections of information whose results will be published, outline plans for tabulation, and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

There are no plans to publish the results of this collection of information.

- 17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

The OMB expiration date will be published in the Federal Register following OMB approval.

- 18. Explain each exception to the certification statement identified in Item 19.**

There are no exceptions to the certification statement.

**B. COLLECTION OF INFORMATION EMPLOYING STATISTICAL METHODS**

Not applicable. The use of statistical methods is not relevant to this collection of information.