

**Multiemployer Plan Information Available Upon Request**  
**OMB Control Number 1210-0131**  
**Expiration Date: 10/31/2025**

**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 CFR 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 CF 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.

This collection does not apply to documents added to section 101(k) of ERISA by section 111 of the Multiemployer Pension Reform Act of 2014, Division O Consolidated Further Continuing Appropriations Act of 2015, Pub. L. 113-235, 128 Stat. 2192, 2792, or any subsequent legislation.

**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. ERISA and regulations thereunder provide general standards for the delivery of all information employee benefit plans must furnish to participants, beneficiaries, and other individuals under Title I of ERISA. See 29 CFR 2520.104b-1(b). Plan administrators must use delivery methods reasonably calculated to ensure actual receipt of information by participants, beneficiaries, and other individuals. See 29 CFR 2520.104b-1(b)(1).

In 2002, the Department issued final regulations at 29 CFR 2520.104b-1(c), 68 FR 17264 (April 9, 2002), providing a safe harbor (the “2002 safe harbor”) for the plan administrator to use electronic media to furnish required disclosures to the following two

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categories of individuals:

- Participants who have the ability to effectively access documents furnished in electronic form at any location where the participant is reasonably expected to perform his or her duties as an employee and with respect to whom access to the employer's or plan sponsor's electronic information system is an integral part of those duties; and
- Participants, beneficiaries and other persons entitled to plan disclosures under Title I of ERISA who consent to receiving documents electronically.

In 2020, the Department issued a final regulation providing an alternative safe harbor for plan administrators to use electronic media as a default to furnish disclosures to participants and beneficiaries of pension benefit plans if the plan administrator complies with 29 CFR 2520.104b-31. See 29 CFR 2520.104b-1(f). The 2020 safe harbor allows plan administrators who satisfy specified conditions to provide participants and beneficiaries with a notice that certain disclosures will be made available on a website, or to furnish disclosures via email. Individuals who prefer to receive disclosures on paper can request paper copies of disclosures and opt out of electronic delivery entirely. The 2020 safe harbor does not supersede the 2002 safe harbor; the 2002 safe harbor remains in place as another option for plan administrators.

However, as discussed in Question 13, the Department assumes that the disclosures will be mailed to participants, beneficiaries, and other interested individuals.

**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 29 CFR 2520.101-6 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.

**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 2022 show that only 99 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.

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While the regulation does not directly minimize the burden on small entities, 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 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 and could face civil monetary penalties for each failure under section 502(c)(4) 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 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.

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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 January 6, 2025 (90 FR 671). One comment on this ICR was received. Below is the comment and the Department's response.

Comment:

Barrier: Multiemployer plan participants often struggle to obtain basic actuarial and financial reports, leading to delayed access to critical plan information.

Proposed Improvements:

- Centralized public access to plan filings: Require multiemployer plans to post key disclosures in a searchable, online database, eliminating the need for individual participants to request reports manually.
- Direct email access for participant inquiries: Provide dedicated compliance email contacts for pension participants, rather than requiring them to navigate complex call centers.
- Automated notifications for changes in plan status: Ensure that participants receive automatic email alerts if a plan enters endangered or critical status.

These improvements align with modern electronic disclosure principles and facilitate real-time transparency.

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Response to Comment: There is nothing in ERISA or the Department's regulations that would prevent a multiemployer pension plan from implementing the proposed improvements. However, mandating that a multiemployer plan: (1) post key disclosures in a searchable, online database and (2) provide dedicated compliance email contacts for pension participants, would at a minimum require notice and comment rulemaking, and possibly legislation as well. The Department will consider this recommendation in connection with the report to Congress under Section 319 of the SECURE 2.0 Act of 2022. This section mandates that, following consultation with a balanced representation of both participant and employer representatives, the Agencies must deliver a report to Congress assessing the effectiveness of current reporting and disclosure requirements for retirement plans under ERISA and the Code.

**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 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**

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- 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 presented in the 2022 Private Pension Plan Bulletin the Department estimates that there are 1,347 multiemployer defined benefit plans and 1,058 multiemployer defined contribution plans that would be subject to this disclosure requirement resulting in a total of 2,405 potential respondents.<sup>1</sup> 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 ("extension requests").

The following wage rates were used in this analysis: \$70.29 (clerical worker), \$181.06 (legal professional).<sup>2</sup>

### **Number of Requests**

For this analysis, the Department assumes that 15 percent of the existing inventory of reports will be requested annually, resulting in 12,823 requests. Additionally, with respect to newly created reports, the Department estimates there will be 14,248 requests. This results in a total of 27,071 requests. Please see Table 1 for calculations and totals.

The Department notes that the total number of requests includes the number of requests requiring redaction. Redactions may be required to remove individually identifiable and proprietary information from certain reports. The Department estimates there will be a total of 10,198 redaction requests for both existing and new inventory of reports. Please

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<sup>1</sup> Employee Benefits Security Administration, Department of Labor, Private Pension Plan Bulletin: *Abstract of 2022 Form 5500 Annual Reports*, (September 2024), <https://www.dol.gov/sites/dolgov/files/ebsa/researchers/statistics/retirement-bulletins/private-pension-plan-bulletins-abstract-2022.pdf>.

<sup>2</sup> Internal DOL calculation based on 2025 labor cost data. For a description of DOL's methodology for calculating wage rates, see <https://www.dol.gov/sites/dolgov/files/EBSA/laws-and-regulations/rules-and-regulations/technical-appendices/labor-cost-inputs-used-in-ebsa-opr-ria-and-pra-burden-calculations-june-2019.pdf>.

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see Table 2 for calculations and totals.

**Table 1. Number of Annual Requested Documents for Multiemployer Plans**

	Existing Inventory				New Inventory			
	DB Plans			DC Plans	DB Plans			DC Plans
	Requests to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Disclose Extension Reports	Requests to Disclose Financial Reports	Requests to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Disclose Extension Reports	Requests to Disclose Financial Reports
Total Number of plans (A)	1,347	1,347	1,347	1,058	1,347	1,347	1,347	1,058
Average number of annual requests from participants and beneficiaries (B)	0.20	0.50	0.10	0.40	4	4	2	6
Average number of annual requests from other interested individuals (employee representatives, contributing employers, etc.) (C)	2	5	1	1	10	10	5	6
Total number of annual requests (D) = (A x (B + C))	2,963	7,409	1,482	1,481	18,858	18,858	9,429	12,696
Number of disclosable (6-yr) documents per plan (E)	30	9	0.9	30	5	1.5	0.15	5
Total number of documents available that would be requested annually (F) = (A x E)	40,410	12,123	1,212	31,740	6,735	2,021	202	5,290
<b>Total annual number of requested documents (G) = (F x 15 percent) or (F)</b>	<b>6,062</b>	<b>1,818</b>	<b>182</b>	<b>4,761</b>	<b>6,735</b>	<b>2,021</b>	<b>202</b>	<b>5,290</b>
<b>Total annual</b>	<b>12,823</b>				<b>14,284</b>			



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number of requested documents for existing and new inventory of reports (G + I)		
Total annual number of requested documents	27,071	

**Table 2. Number of Annual Requested Documents Requiring Redactions**

	Existing Inventory				New Inventory			
	DB Plans			DC Plans	DB Plans			DC Plans
	Request s to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Extension Reports	Requests to Disclose Financial Reports	Request s to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Extension Reports	Requests to Disclose Financial Reports
Total number of plans (A)	1,347	1,347	1,347	1,058	1,347	1,347	1,347	1,058
Annual number of requested documents per plan requiring redactions (B)	1	1	1	1	1	1	1	1
<b>Total annual number of requested documents requiring redactions (C) = (A x B)</b>	<b>1,347</b>	<b>1,347</b>	<b>1,347</b>	<b>1,058</b>	<b>1,347</b>	<b>1,347</b>	<b>1,347</b>	<b>1,058</b>
<b>Total annual number of requested documents requiring redactions for existing and new inventory of reports (G + I)</b>	<b>5,099</b>				<b>5,099</b>			
<b>Total annual number of requested documents requiring redactions</b>	<b>10,198</b>							

**Hour Burden of Requests**

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The Department made several assumptions regarding the hour burden for copying, mailing, and redacting existing reports. Please see calculations and assumptions in Table 3. Please also see calculations and burden totals in Table 4.

**Table 3. Estimation of Hour Burden Assumptions**

	Existing Inventory				New Inventory			
	DB Plans			DC Plans	DB Plans			DC Plans
	Request s to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Disclose Extension Reports	Requests to Disclose Financial Reports	Request s to Disclose Financial Reports	Requests to Disclose Actuarial Reports	Requests to Disclose Extension Reports	Requests to Disclose Financial Reports
Number of disclosable (6-yr) documents per plan (A)	30	9	0.9	30	5	1.5	0.15	5
Percent of documents disclosed on paper (B)	43%	43%	19%	43%	43%	43%	19%	43%
Average number of clerical hours per document requested (C)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Average number of clerical hours per paper document requested (D) = (B x C)	<b>0.11</b>	<b>0.11</b>	<b>0.05</b>	<b>0.11</b>	<b>0.11</b>	<b>0.11</b>	<b>0.05</b>	<b>0.11</b>
Average number of legal hours per request (E)	0.8	1.0	n/a	0.8	0.8	1.0	0.0	0.8
Percent of documents requiring redaction if requested (F)	30%	25%	0%	30%	30%	25%	0%	30%
Percent of documents requested at least once (G)	50%	100%	50%	50%	100%	100%	100%	100%
Per-plan hour	<b>4.5</b>	<b>2.3</b>	<b>0.0</b>	<b>4.5</b>	<b>1.5</b>	<b>0.4</b>	<b>0.0</b>	<b>1.5</b>

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burden of redaction (H) = (A x F x G)								
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Note:

\* Please note that the Department assumes that an average legal contractor can redact 50 pages per hour.

**Table 4. Hour Burden of Requests for Multiemployer Plans**

	Number of Requests	Number of Hours per Entity	Total Hour Burden	Wage Rate	Hour Equivalent of Cost Burden
	(A)	(B)	(C) = (A x B)	(D)	(E) = (C x D)
<b>Existing Documents</b>					
DB plans- Clerical workers prepare disclosures for financial reports	6,062	0.11	656	\$70.29	\$46,110
DB plans- Clerical workers prepare disclosures for actuarial reports	1,818	0.11	197	\$70.29	\$13,847
DB plans- Clerical workers prepare disclosures for extension reports	182	0.05	9	\$70.29	\$633
DC plans- Clerical workers prepare disclosures for financial reports	4,761	0.11	515	\$70.29	\$36,199
DB plans- Legal workers prepare redactions for financial reports	1,347	4.5	6,062	\$181.06	\$1,097,586
DB plans- Legal workers prepare redactions for actuarial reports	1,347	2.3	3,031	\$181.06	\$548,793
DB plans- Legal workers prepare redactions for extension reports	1,347	0.0	0	\$181.06	\$0
DC plans- Legal workers prepare redactions for financial reports	1,058	4.5	4,761	\$181.06	\$862,027
<b>New Documents</b>					
DB plans- Clerical workers prepare disclosures for financial reports	6,735	0.11	729	\$70.29	\$51,241

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DB plans- Clerical workers prepare disclosures for actuarial reports	2,021	0.11	219	\$70.29	\$15,394
DB plans- Clerical workers prepare disclosures for extension reports	202	0.05	10	\$70.29	\$703
DC plans- Clerical workers prepare disclosures for financial reports	5,290	0.11	573	\$70.29	\$40,276
DB plans- Legal workers prepare redactions for financial reports	1,347	1.5	2,021	\$181.06	\$365,922
DB plans- Legal workers prepare redactions for actuarial reports	1,347	0.4	505	\$181.06	\$91,435
DB plans- Legal workers prepare redactions for extension reports	1,347	0.0	0	\$181.06	\$0
DC plans- Legal workers prepare redactions for financial reports	1,058	1.5	1,587	\$181.06	\$287,342
<b>Total</b>	<b>27,071</b>	<b>-</b>	<b>20,875</b>	<b>-</b>	<b>\$3,457,508</b>

**Summary of Hour Burden**

The total hour burden for this information collection is displayed in Table 5.

**Table 5. Summary of Hour Burden and Equivalent Cost of Hour Burden**

	Existing Inventory of Reports		New Inventory of Reports	
	DB Plans	DC Plans	DB Plans	DC Plans
Requests to Disclose Financial Reports	6,718 (\$1,143,696)	5,276 (\$898,226)	2,750 (\$417,163)	2,160 (\$327,618)
Requests to Disclose Actuarial Reports	3,228 (\$562,640)	-	724 (\$106,829)	-
Requests to Extension Reports	9 (\$633)	-	10 (\$703)	-
<b>Total for DB and DC plans</b>	9,955 (\$1,706,969)	5,276 (\$898,226)	3,484 (\$524,695)	2,160 (\$327,618)
<b>Total for existing and new inventory</b>	15,231 (\$2,605,195)		5,644 (\$852,313)	

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<b>of reports</b>	
<b>Total</b>	<b>20,875 (\$3,457,508)</b>

Note: The number of hours is listed first, followed by the equivalent cost in parenthesis.

**Table 6. Estimated Annualized Respondent Cost and Hour Burden**

<b>Activity</b>	<b>Number of Respondents</b>	<b>Number of Responses Per Respondent</b>	<b>Total Responses</b>	<b>Average Burden (Hours)</b>	<b>Total Burden (Hours)</b>	<b>Hourly Wage Rate</b>	<b>Total Burden Cost</b>
<b><u>Existing Documents</u></b>							
DB plans- Clerical workers prepare disclosures for financial reports	1,347	4.50	6,062	6/60	656	\$70.29	\$46,110
DB plans- Clerical workers prepare disclosures for actuarial reports	1,347	1.35	1,818	7/60	197	\$70.29	\$13,847
DB plans- Clerical workers prepare disclosures for extension reports	1,347	0.14	182	3/60	9	\$70.29	\$633
DC plans- Clerical workers prepare disclosures for financial reports	1,058	4.50	4,761	6/60	515	\$70.29	\$36,199
DB plans- Legal workers prepare redactions for financial reports	1,347	1.00	1,347	270/60	6,062	\$181.06	\$1,097,586
DB plans- Legal workers prepare redactions for actuarial reports	1,347	1.00	1,347	135/60	3,031	\$181.06	\$548,793
DB plans- Legal workers prepare redactions for extension reports	1,347	1.00	1,347	0/60	0	\$181.06	\$0
DC plans- Legal workers prepare redactions for financial reports	1,058	1.00	1,058	270/60	4,761	\$181.06	\$862,027
<b><u>Existing Inventory of Documents</u></b>							

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DB plans- Clerical workers prepare disclosures for financial reports	1,347	5.00	6,735	6/60	729	\$70.29	\$51,241
DB plans- Clerical workers prepare disclosures for actuarial reports	1,347	1.50	2,021	7/60	219	\$70.29	\$15,394
DB plans- Clerical workers prepare disclosures for extension reports	1,347	0.15	202	3/60	10	\$70.29	\$703
DC plans- Clerical workers prepare disclosures for financial reports	1,058	5.00	5,290	6/60	573	\$70.29	\$40,276
DB plans- Legal workers prepare redactions for financial reports	1,347	1.00	1,347	90/60	2,021	\$181.06	\$365,922
DB plans- Legal workers prepare redactions for actuarial reports	1,347	1.00	1,347	22/60	505	\$181.06	\$91,435
DB plans- Legal workers prepare redactions for extension reports	1,347	1.00	1,347	0/60	0	\$181.06	\$0
DC plans- Legal workers prepare redactions for financial reports	1,058	1.00	1,058	90/60	1,587	\$181.06	\$287,342
<b>Total</b>	<b>2,405*</b>	<b>-</b>	<b>27,071**</b>	<b>-</b>	<b>20,875</b>	<b>-</b>	<b>\$3,457,508</b>

Note:

\*The number of respondents is calculated in the following manner: 1,347 multiemployer defined benefit plans + 1,058 multiemployer defined contribution plans = 2,405 respondents.

\*\*The number of responses is calculated in the following manner: 12,823 requests for existing inventory of reports +14,248 for new inventory of reports = 27,071.

**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

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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 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.

The cost burden associated with this information collection includes the costs for mailing requests to participants, beneficiaries, and other interested individuals. The Department estimates that the mailing cost per request is \$1.00,<sup>3</sup> plus \$0.05 of material cost per page. This cost can be charged to those requesting the information. Please see Table 7 for calculations and burden totals.

**Table 7. Cost Burden of Mailing Requests for Multiemployer Plans**

	Number of Requests	Number of Pages per Request	Material Cost per Request	Mailing Cost per Request	Total Cost
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<sup>3</sup> The Department examined publicly available estimates from mailing services. USPS direct mailing services for plan-designed letters sent by first class mail with a plan-provided list provided an approximate estimate of 95 cents per piece. Examining private companies offering these services, the Department found per-piece rates ranging from 77 cents up to \$2.65. Taking all of these data points into consideration, the Department decided to set a per-piece mailing cost of \$1.00 per piece, with an added charge of 5 cents per additional page, which falls squarely in the range of observed datapoint.

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	(A)	(B)	(C)	(D)	(E) = A x ((B x C) + D)
<b>Existing Documents</b>					
DB plans- Disclosures for financial reports	6,062	40	\$0.05	\$1.00	\$18,186
DB plans- Disclosures for actuarial reports	1,818	50	\$0.05	\$1.00	\$6,363
DB plans- Disclosures for extension reports	182	12	\$0.05	\$1.00	\$291
DC plans- Disclosures for financial reports	4,761	40	\$0.05	\$1.00	\$14,283
<b>New Documents</b>					
DB plans- Disclosures for financial reports	6,735	40	\$0.05	\$1.00	\$20,205
DB plans- Disclosures for actuarial reports	2,021	50	\$0.05	\$1.00	\$7,072
DB plans- Disclosures for extension reports	202	12	\$0.05	\$1.00	\$323
DC plans- Disclosures for financial reports	5,290	40	\$0.05	\$1.00	\$15,870
<b>Total Cost Burden</b>	<b>27,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$82,593</b>

- 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.**

The Department has revised its assumption regarding the percent of documents that will be available electronically. As a result, the percent of documents disclosed on paper has decreased, which led to a reduction in the clerical hour burden for preparing paper disclosures. In addition, the Department has added the costs for mailing requests to participants, beneficiaries. Finally, the Department has updated its burden estimates to reflect the current labor costs rates and the current data available on the number of multiemployer pension plans. As a result, the number of responses has decreased by 194,407 responses, the hour burden has decreased by 11,345 hours, and the cost burden



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has increased by \$82,593.

- 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.**

Not applicable.

- 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.