

March 3, 2026

Andres Garcia
Internal Revenue Service, Room 6526
1111 Constitution Avenue NW.
Washington, DC 20224

RE: *Federal Register* notice of January 30, 2026, on Form 5500, Annual Return/Report of Employee Benefit Plan (OMB Number: 1545-1610)

Dear Mr. Garcia:

The Bureau of Economic Analysis (BEA) strongly supports the Internal Revenue Service's continued collection of data on Form 5500. This form is our main data source for key components of BEA's economic statistics.

BEA uses actuarial information and financial information from Form 5500 to derive estimates of household income attributable to private defined pension plans. Specifically, data from Schedules H (Financial Information) and I (Financial Information – Small Plan) are used to prepare estimates of the assets of private defined benefit pension plans, employer contributions to the plans, benefit payments and withdrawals from the plans, and the administrative expenses of the plans. Data from schedules MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) and SB (Single-Employer Defined Benefit Plan Actuarial Information) are used to construct national totals of actuarial current benefit entitlements earned by plan participants and national totals of actuarial accrued benefit entitlements earned by plan participants and retirees. The multiple time series estimates derived from Form 5500 are published annually in the national income and product accounts. Some series are also provided to the Federal Reserve for use in compiling the financial accounts of the United States. A list of items used from Form 5500 is attached.

We support the proposed additions to the forms. Please keep BEA informed concerning any additional modifications to this form. We are particularly interested in any modifications proposed during the forms approval process that would substantially affect our use of these data. For additional information, please contact Tiffany Burrell, Source Data Coordinator, on 301-278-9618 or by e-mail at Tiffany.Burrell@bea.gov. If you need assistance in justifying this form to the Office of Management and Budget, please do not hesitate to contact BEA.

Sincerely,

Dennis J. Fixler
Chief Economist

Attachment

ATTACHMENT

Items from Form 5500 Used by BEA

Items used by BEA:	How items are used by BEA:
<p>Schedule H Financial Information</p> <p>Part 1 Part 2</p>	<p>Net assets Contributions Benefit payments Administrative service providers</p>
<p>Schedule I Financial Information for Small Plans</p> <p>Part 1</p>	<p>Net plan assets Contributions Benefits paid Administrative service providers</p>
<p>Schedule MB Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information</p> <p>Part 1</p> <p>Part 2</p> <p>Part 6</p>	<p>Current value of assets Actuarial value of asset for funding standard accounts RPA 94 information (all items) Expected plan disbursements</p> <p>RPA 94 current liability/participant count breakdown (all items)</p> <p>Interest rate for RPA 94 current liability (all items)</p>
<p>Schedule SB Single-Employer Defined Benefit Plan Actuarial Information</p> <p>Part 1</p> <p>Part 8</p>	<p>Funding target/participant count breakdown (all items) Effective interest rate Target normal cost</p> <p>Target normal cost and excess assets (all items)</p>