

Defined Benefit Plan Annual Funding Notice

OMB Control Number: 1210-0126

OMB Expiration Date: 09/30/2026

**SUPPORTING STATEMENT FOR PAPERWORK REDUCTION ACT OF 1995:
DEFINED BENEFIT PLAN ANNUAL FUNDING NOTICE**

This information collection request (ICR) seeks approval for an extension without change 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 101(f) of the Employee Retirement Income Security Act of 1974 (ERISA) generally requires single and multiemployer defined benefit plan administrators to furnish a plan funding notice annually to each participant and beneficiary, each labor organization representing such participants or beneficiaries, each employer that has an obligation to contribute under the plan, and the Pension Benefit Guaranty Corporation (PBGC).

The defined benefit plan funding notice provision was enacted amid concerns about persisting low interest rates and declines in equity values, each of which has an increasing effect on contribution requirements and a decreasing effect on the funding levels of defined benefit plans. Increasing the transparency of information about the funding status of defined benefit plans for participants and beneficiaries, the labor organizations representing them, contributing employers, and PBGC affords all parties interested in the financial viability of these plans with a greater opportunity to monitor the funding status of defined benefit pension plans.

On February 2, 2015, the Department implemented ERISA Section 101(f).¹ The existing requirements require the plan administrator of a defined benefit pension plan that is subject to the Pension Benefit Guaranty Corporation's Insurance Program to furnish a funding notice annually to participants, beneficiaries, labor organizations representing such participants or beneficiaries, employers obligated to make contributions to a multiemployer plan, and the Pension Benefit Guaranty Corporation (PBGC). Large plans must furnish the notice by the 120th day following the end of the plan year to which the notice relates. A small plan may furnish a funding notice on or before the due date, with extensions, of the plan's Form 5500 Annual Return/Report filed with the Department.

¹ 80 Fed. Reg. 5626.

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In 2012, Congress enacted the Moving Ahead for Progress in the 21st Century Act (MAP-21). The law provides funding interest rate stabilization for single employer defined benefit (DB) plans, effective for plan years beginning on and after January 1, 2012. To counter the current low interest rates that are triggering significantly larger pension contributions for many plan sponsors, MAP-21 sets a floor (or ceiling) for the interest rates that single employer defined benefit plan administrators generally are required to use to calculate contributions. Under the rules, the generally required interest rates are limited to rates that are within a specified range, or corridor, above or below a 25-year average for the rates.

Section 40211(b)(2)(A) of MAP-21 amended ERISA Section 101(f)(2) by adding a new subparagraph (D), which requires single-employer defined benefit plan administrators to disclose additional information in the annual funding notice for a plan year beginning after December 31, 2011 regarding the effect of the segment rate stabilization rules on plan liabilities and the plan sponsor's minimum required contributions to the plan. Section 40211(b)(2)(B) of MAP-21 required the Department to modify the model annual funding notice of single-employer defined benefit plans to prominently include the supplemental information required under new ERISA Section 101(f)(2)(D). The MAP-21 supplement requirement, as modified by the Highway and Transportation and Funding Act of 2014, the Bipartisan Budget Act of 2015, the American Rescue Plan Act of 2021, and the Infrastructure Investment and Jobs Act, continues through the 2033 plan year.

Multiemployer Pension Reform Act of 2014 (MPRA) Revision

The Multiemployer Pension Reform Act of 2014 (MPRA), Pub. L. 113-235 (2014), added new disclosure requirements to Section 101(f)(2)(B) of ERISA relating to the new multiemployer funding classification of "critical and declining status." A plan is in critical and declining status if it is in critical status and is projected to become insolvent within 15 years (or within 20 years if a special rule applies). The plan sponsor of a plan in critical and declining status may submit an application to the Treasury Department showing that proposed pension benefit reductions are necessary to keep the plan from running out of money. Participants and beneficiaries will be notified of any application by the Treasury Department to reduce benefits and provided with an estimate of the reduction in their own benefits and the opportunity to comment on the application.

MPRA requires the annual funding notice of critical and declining status plans to include the projected date of insolvency; a clear statement that such insolvency may result in benefit reductions; and a statement describing whether the plan sponsor has taken legally

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permitted actions to prevent insolvency. These requirements were added to the regulation and the multiemployer plan model notice to reflect the MPRA amendments to ERISA Section 101(f) and are included in the hour burden to complete that notice as discussed in Item 12, below.

American Rescue Plan Act of 2021 – Special Financial Assistance Revision

The American Rescue Plan Act of 2021 (ARP), Pub. L. 117-2 (2021), added Section 4262 to Title IV of ERISA to provide special financial assistance (SFA) to financially troubled multiemployer plans that meet the statute's eligibility requirements. Section 4262(m)(4) of ERISA deems any plan that received SFA to be in critical status through the end of the 2051 plan year without regard to the plan's actual funding level. ARP also added Section 432(k) to the Internal Revenue Code (Code) to address SFA and its impact on the Code's funding rules. Code Section 432(k) does not permit a plan to include SFA in the assets used to determine the funding percentage. To address the impact of ARP on the annual funding notices of multiemployer plans that received SFA, the Department issued Field Assistance Bulletin 2023-01 titled Annual Funding Notice Requirements for Multiemployer Pension Plans that Received Special Financial Assistance.

The SECURE 2.0 Act of 2022 Revision

In 2025, the Department made non-material, non-substantive revisions to the Annual Funding Notice model notices to conform the models to the amendments to ERISA Section 101(f) made by section 343 of the SECURE 2.0 Act of 2022, applicable to plan years beginning after December 31, 2023. These revisions update the model notices to reflect the amended statutory methodology for measuring plan assets, plan liabilities, and funded status for annual funding notice purposes. With respect to single-employer plans, the revised model replaces the prior Funding Target Attainment Percentage chart with a simplified funded percentage chart and removes sections no longer necessary under the amended disclosure framework. With respect to both single-employer and multiemployer plans, the revised models update participant and beneficiary disclosures, add disclosure of average return on assets, and incorporate plain-language clarifications. The Department also made targeted revisions to the single-employer model concerning disclosures of events having a material effect on assets or liabilities and PBGC guarantee information, and added a reminder to the multiemployer model concerning potential additional disclosures under Field Assistance Bulletin 2023-01 for plans that received or are eligible to receive special financial assistance.

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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.**

EBSA requirements provide guidance and model annual funding notices. Administrators of single and multiemployer defined benefit plans can use the guidance (and the included model notices) to furnish an annual notice of the plan's funded status to the plan's participants and beneficiaries and other specified interested parties (each labor organization representing such participants or beneficiaries, each employer that has an obligation to contribute under the plan, and the PBGC) as required by ERISA 101(f).

The Department assumes that the availability of model notices in the appendices lessens the time that otherwise would be required for plan administrators to draft the required notice.

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.**

Under 29 C.F.R. § 2520.104b-1(b) of ERISA, "where certain material, including reports, statements, and documents, is required under Part I of the Act and this part to be furnished either by direct operation of law or an individual request, the plan administrator shall use measures reasonably calculated to ensure actual receipt of the material by plan participants and beneficiaries." Section 2520.104b-1(c) and Section 2520.104b-31(f) establishes the manner in which disclosures under Title I of ERISA made through electronic media will be deemed to satisfy the requirement of Section 2520.104b-1(b).

Section 2520-107-1 establishes standards concerning the use of electronic media for maintenance and retention of records. Under these rules, all pension and welfare plans covered under Title I of ERISA may use electronic media to satisfy disclosure and recordkeeping obligations, subject to specific safeguards.

The Government Paperwork Elimination Act (GPEA) requires agencies to allow customers the option to submit information or transact with the government electronically, when practicable. Where feasible, and subject to resource availability and resolution of legal issues, EBSA has implemented the electronic acceptance of information submitted by customers to the federal government.

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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.**

Much of the information required to be furnished in the notice is maintained in the normal business records of pension plans. In addition, much of the information required to be included in the notice is provided on the Form 5500 Annual Return/Report and associated schedules, and the Summary Plan Description. The annual notice requirement is not duplicative, because it is required to be provided to participants and beneficiaries, while the Form 5500 is not. (Form 5500 must be filed electronically with the Department and contains much more information than the funding information required to be disclosed on the annual funding notice). Congress required defined benefit plan administrators to provide participants and beneficiaries with the funding notice so they will have immediate access to sufficient information to assess the funding status of their plans.

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

In 29 CFR Section 2520, the Department provides model notices for both single-employer and multiemployer plans that will help reduce the burden on small plan administrators.

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.**

This information collection does not involve reporting to the Federal government. Without this information collection, plan administrators would not have sufficient guidance from the Department regarding an acceptable method to comply with the statutory requirement to provide an annual funding notice pursuant to ERISA Section 101(f).

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;**

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- **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.**

None of the special circumstances apply.

- 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 required by 5 CFR 1320.8(d) soliciting comments on the information collection was published on February 18, 2026, 91 FR

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7528. No comments were received by the Department on the ICR.

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

There are no payments or gifts 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 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.**
- **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.**

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In order to estimate the potential costs of the notice provisions of Section 101(f) of ERISA and the rule, the Department estimated the number of single-employer and multiemployer defined benefit plans, as well as the numbers of participants, beneficiaries receiving benefits, labor organizations representing participants, and employers with an obligation to contribute to these plans.

The 2023 Pension Insurance Data Tables indicate that there are 1,334 multiemployer defined benefit plans with approximately 11,100,000 participants and beneficiaries receiving benefits. These estimates are based on premium filings with PBGC, with fiscal year 2024 being the most recent information currently available. This total has been adjusted slightly to reflect the exception from the requirement to furnish annual funding notices to plans that are receiving financial assistance from PBGC.² The 2023 Pension Insurance Data Tables also identify 22,955 single-employer defined benefit plans with approximately 19,400,000 participants.

The Department is not aware of a direct source of information for the number of notices that must be sent to labor organizations that represent participants of multiemployer defined benefit plans and that would be entitled to receive notice under Section 101(f). For this reason, the Department has continued to rely on data from the 1998 Form 5500 (which collected information on plans that are collectively bargained) to approximate the distribution of the number of unions per plan.³ This leads to an estimated 1,683 labor organizations for the 1,334 multiemployer plans and 30,715 labor organizations for the 22,955 single employer plans (a total of 32,398 labor organizations).

There are currently 190,704 employers obligated to contribute to multiemployer defined benefit plans that are required to receive a funding notice.

For purposes of paperwork burden estimates, the Department has assumed that each plan will develop a notice and that each year approximately 30,747,293 notices will be prepared and sent. The 30,747,293 breaks down as follows: 11,100,000 notices to participants and beneficiaries of 1,334 multiemployer defined benefit plans; 19,400,000 notices to participants and beneficiaries of 22,955 single employer plans; 32,398 notices to labor organizations; 190,704 notices to contributing employers of multiemployer plans; and 24,191 notices to the PBGC.

² According to the 2023 Pension Insurance Data Tables, there were 1,334 multiemployer defined benefit plans in fiscal year 2024. This number was reduced by 98 to account for plans that received financial assistance and are not required to furnish an annual funding notice. To access the Pension Insurance Data Tables, please see <https://www.pbtc.gov/about/reports/pension-insurance-data>.

³ The Department used the 1998 Form 5500 to estimate the number of labor organizations per plan because this question is no longer asked in the Form 5500.

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Estimates of notice preparations are based on the assumption that plan service providers, actuaries, lawyers, and financial professionals will produce the notices. It is assumed that the availability of a model notice will lessen the time otherwise required by a plan administrator to draft the required notice. The Department assumes actuaries will spend 2.5 hours for single-employer plans and two hours for multi-employer plans⁴ making specific calculations for information that must be provided in the notice; legal professionals will spend 0.5 hours; and financial professionals will spend one hour drafting the notice.

The Department assumes that 96.1 percent of distributed notices are transmitted electronically.⁵ Estimates for hourly labor costs were \$216.14 for a financial professional, \$209.55 for an actuary, and \$187.58 for a legal professional.⁶ Please see Table 1 for the corresponding hour burden and equivalent cost.

Table 1. Estimated Annualized Respondent Hour Burden and Equivalent Cost of Hour Burden

4 This estimate includes the time for plans in critical and declining status to include the projected date for insolvency, a clear statement that such insolvency may result in benefit reductions, and a statement describing whether the plan sponsor has taken legally permitted actions to prevent insolvency as required by the MPRA amendments to ERISA Section 101(f).

5 The Department estimates approximately 96.1% of participants receive disclosures electronically under the combined effects of the 2002 electronic disclosures safe harbor and the 2020 electronic safe harbor. The Department estimates that 58.3% of participants will receive electronic disclosures under the 2002 safe harbor. According to the National Telecommunications and Information Agency (NTIA), 37.4% of individuals age 25 and over have access to the Internet at work. According to a Greenwald & Associates survey, 84.0% of plan participants find it acceptable to make electronic delivery the default option, which is used as the proxy for the number of participants who will not opt-out of electronic disclosure that are automatically enrolled (for a total of 31.4% receiving electronic disclosure at work). Additionally, the NTIA reports that 44.1% of individuals age 25 and over have access to the internet outside of work. According to a Pew Research Center survey, 61.0% of internet users use online banking, which is used as the proxy for the number of internet users who will affirmatively consent to receiving electronic disclosures (for a total of 26.9% receiving electronic disclosure outside of work). Combining the 31.4% who receive electronic disclosure at work with the 26.9% who receive electronic disclosure outside of work produces a total of 58.3%. The remaining 41.7% of participants are subject to the 2020 safe harbor. According to the 2022 American Community Survey, 91.2% of the population has an internet subscription. The Department estimates that 0.5% of electronic disclosures will bounce back and will need to be sent a paper disclosure. Accordingly, for the 41.7% of participants not affected by the 2002 safe harbor, 90.7%, or an additional 37.8% ($41.7\% \times 90.7\%$), are estimated to receive electronic disclosures under the 2020 safe harbor. In total, the Department estimates that 96.1% ($58.3\% + 37.8\%$) would receive electronic disclosures.

6 Internal DOL calculation based on 2026 labor cost data. For more information on how the Department estimates labor costs 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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Activities (Third-Party Disclosures)	Number of Respondents	Number of Responses per Respondent	Total Responses	Average Burden (Hours)	Total Burden (Hours)	Wage Rates	Equivalent Cost
Actuarial Services: Single Employer	22,955	1	22,955	2.5/60	57,388	\$209.55	\$12,025,551
Actuarial Services: Multiemployer	1,334	1	1,334	2/60	2,668	\$209.55	\$559,079
Financial Services: Single Employer	22,955	1	22,955	1/60	22,955	\$216.14	\$4,961,494
Financial Services: Multiemployer	1,334	1	1,334	1/60	1,334	\$216.14	\$288,331
Legal Services: Single Employer	22,955	1	22,955	0.5/60	11,478	\$187.58	\$2,152,949
Legal Services: Multiemployer	1,334	1	1,334	0.5/60	667	\$187.58	\$125,116
Total Burden (Third-Party Disclosure)	30,451 *	-	49,816,936**		96,489		\$20,112,520

Note:

*The total number of respondents are calculated in the following manner: 24,289 (Annual Funding Notice) + 6,162 (MAP-21) = 30,451.

**The total number of responses are calculated in the following manner: 30,747,293 (Annual Funding Notice) + 19,069,643 (MAP-21) = 49,816,936.

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

- The cost estimate should be split into two 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

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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 of mailing the notices was based on the assumption that each notice would be seven pages for single-employer plans and six pages for multiemployer plans, with printing costs of 5 cents per page and total mailing cost of \$1.00⁷ (resulting in an estimated \$1.35 cost per paper notice for single-employer plans and a \$1.30 cost per paper notice for multiemployer plans). It was further assumed that 96.1 percent of notices would be sent electronically. The Department has not estimated any additional burden for preparation or distribution of notices via electronic means, because the Department assumes that plans will utilize pre-existing electronic communications systems and e-mail lists for these purposes and the process of preparation and distribution involves only a de minimis additional effort (e.g., a few computer keystrokes or the equivalent).

This assumption will result in a total of 29,548,149 notices being sent electronically by multiemployer and single-employer plans. Single-employer plans will mail out 758,693 paper notices and multiemployer plans will mail out 440,451 notices. Please see Table 2 for burden and calculations.

⁷ Based on an analysis of standalone mail providers, we estimate an all-inclusive total mailing cost of \$1.00 per paper notice distribution. This cost includes (but is not limited to) postage and other preparation costs; however, it excludes the cost of physical paper on which notices are printed.

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2012 Segment Rate Stabilization Amendment: The amendments to ERISA by MAP-21 affect only single employer defined benefits plans with more than 50 participants. The 2023 Pension Insurance Data Tables⁸ reports that there are 22,955 single-employer defined benefit plans covering approximately 19,400,000 participants and beneficiaries. The Pension Insurance Data Tables do not include a breakdown of plans by plan size. Therefore, the Department used data from the Form 5500 to estimate the percent of plans with 50 or more participants and participants and beneficiaries covered by such plans. These percentages were then applied to the PBGC data to estimate that 6,162 plans with 50 or more participants covering a total of 19,069,643 participants are subject to the MAP-21 disclosure requirements. Based on conversation with industry experts, the Department expects that the calculations necessary to prepare the MAP-21 supplement to the annual funding notice will be performed by third-party service providers, primarily actuaries, at an average cost of \$500 per respondent.⁹ The Department estimates that the 3.9 percent of plans that mail the annual funding notice will incur an incremental cost of \$1.00 in postage and five cents in printing (per notice) to mail the one-page MAP-21 supplement with the notice. Please see Table 2 for the cost burdens associated with both preparation and mailing of the MAP-21 supplement.

Summary

Table 2 presents the total cost burden associated with the information collection, inclusive of both the Annual Funding Notice and the MAP-21 requirements.

Table 2. Estimated Annualized Cost Burden

	Number	Pages per Notice	Cost per Page	Mailing Cost	Per-Unit Cost	Total Cost
	(A)	(B)	(C)	(D)	(E) = (B x C + D)	(F) = (A x E)
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Single-employer mailing (per participant)	758,693	7	\$0.05	\$1.00	\$1.35	\$1,024,236
Multiemployer mailing (per participant)	440,451	6	\$0.05	\$1.00	\$1.30	\$572,587

⁸ Please see <https://www.pbgc.gov/about/reports/pension-insurance-data>.

⁹ The hour burden required to distribute the annual funding notice already has been accounted for and is not impacted by the MAP-21 Amendment to the information collection.

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Electronic distribution (per participant)	29,548,149	N/A	N/A	N/A	N/A	N/A
Subtotal						\$1,596,822
MAPS-21 Supplement						
Data preparation (per plan)	6,162	N/A	N/A	N/A	\$500	\$3,081,000
Notice distribution (per participant)	743,716	1	\$0.05	\$1.00	\$1.05	\$780,902
Subtotal						\$3,861,902
Total						\$5,458,724

- 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 is no cost to the Federal government in this information collection. The requirements for this information collection are third-party disclosures.

- 15. Explain the reasons for any program changes or adjustments reporting in Items 12 or 13.**

The number of single-employer and multiemployer defined benefit plans, the number of participants and beneficiaries receiving benefits, wage rates, mailing costs, and the electronic disclosure rate have been updated in accordance with the most current available data. As a result, the number of responses has decreased by 8,384,133, the hour burden has decreased by 69,578 hours, and the cost burden has decreased by \$299,590.

- 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.

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- 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 control number and expiration date is included on a cover page to the model notice.

- 18. Explain each exception to the Certification for Paperwork Reduction Act Submission.**

There are no exceptions to the certification statement.

B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS

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