

## SUPPORTING STATEMENT FOR PAPERWORK REDUCTION ACT 1995 SUBMISSIONS

### 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.*

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides that under certain circumstances participants and beneficiaries of group health plans that satisfy the definition of “qualified beneficiaries” under COBRA may elect to continue group health coverage temporarily following events known as “qualifying events” that would otherwise result in loss of coverage. COBRA provides that the Secretary of Labor (the Secretary) has the authority under section 608 of the Employee Retirement Income Security Act of 1974 (ERISA) to carry out the provisions of Part 6 of title I of ERISA. The Conference Report that accompanied COBRA authorized the Secretary to issue regulations implementing the notice and disclosure requirements of COBRA.

The Department has implemented the Notice Requirements of Section 606 of ERISA (regulations) because the provision of timely and adequate notifications regarding COBRA rights and responsibilities is critical to a qualified beneficiary’s ability to obtain health continuation coverage. In addition, in the Department’s view, regulatory guidance was necessary to establish clearer standards for administering and processing COBRA notices.

### **American Recovery and Reinvestment Act of 2009 Revision**

On February 17, 2009, the President signed the American Recovery and Reinvestment Act of 2009 (the “ARRA”). ARRA provides for premium reduction and expanded eligibility for health benefits under COBRA. This premium reduction is not paid directly to the covered employee or the qualified beneficiary, but instead is in the form of a tax credit for the health plan, the employer, or the insurer. An individual must be an “assistance eligible assistance individual” to be eligible for the premium assistance. If eligible, these individuals pay only 35% of their COBRA premiums to the plan and the remaining 65% is paid through the tax credit. Eligible individuals can start getting the premium reduction as of the first period of coverage beginning on or after February 17, 2009.

An “assistance eligible individual” is an individual who meets the following requirements:

- Is eligible for COBRA continuation coverage at any time during the period beginning September 1, 2008 and ending December 31, 2009;
- Elects COBRA coverage; and
- Has a qualifying event for COBRA coverage that is the employee's involuntary termination that occurs during the period beginning September 1, 2008 and ending December 31, 2009.

The ARRA mandates the provision of three notices – a “General Notice,” an “Alternative Notice,” and a “Notice in Connection with Extended Election Periods.” Each of these notices must include the following: (1) a prominent description of the availability of the premium reduction including any conditions on the entitlement; (2) a model form to request or permanently waive treatment as an “Assistance Eligible Individual;” (3) the name, address, and telephone number of the plan administrator (and any other person with information about the premium reduction); (4) a description of the obligation on individuals paying reduced premiums who become eligible for other coverage to notify the plan; and (5) (if applicable) a description of the opportunity to switch coverage options. The “Notice in Connection with Extended Election Periods” must also include a description of the extended election period. The specifics of each notice are addressed below.

Within 30 days after becoming law, the Secretary of Labor, in consultation with the Secretaries of the Treasury and HHS, must prescribe model notices for the additional COBRA notification discussed above. In response to this directive, the Department has prepared model notices at plans may use to satisfy the ARRA notification requirements, which are the subject of this information collection.

The Department created these model notices to cover an array of situations in order to deal with the complexity of the various scenarios facing dislocated workers and their families. In an effort to ensure that the notices included all of the information required under ARRA while minimizing the burden imposed on group health plans and issuers, the Department created packages. Each package is designed for a particular group of qualified beneficiaries and contains all of the information needed to satisfy the content requirements for ARRA's notice provisions.<sup>1</sup> Specifics of each notification package are discussed below.

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<sup>1</sup> The packages include the following disclosures: a summary of ARRA's premium reduction provisions; a form to request (or waive) the premium reduction; a form for plans (or issuers) who permit qualified beneficiaries to switch coverage options to use to satisfy ARRA's requirement to give notice of this option; a form for an individual to use to satisfy ARRA's requirement to notify the plan (or issuer) that the individual is eligible for other group health plan coverage or Medicare.; and COBRA election forms and information, as appropriate

On March 17, 2009, the Office of Management and Budget (OMB) approved the model notices as a revision to OMB Control Number 1210–0123 under the emergency procedures for review and clearance in accordance with the Paperwork Reduction Act of 1995 (Pub. L. 104–13, 44 U.S.C. Chapter 35) and 5 CFR 1320.13. On March 20, 2009, the Department published a Federal Register notice announcing the availability of the notices on its Web site (74 FR11971) at <http://www.dol.gov/ebsa/COBRA.html>. OMB’s approval of the revision is scheduled to expire on September 30, 2009.

### ***General Notice***

The General Notice is required to be sent by plans that are subject to the COBRA continuation provisions under Federal law. It must include the information described above and be provided to all qualified beneficiaries, not just covered employees, who have experienced a qualifying event at any time from September 1, 2008 through December 31, 2009, regardless of the type of qualifying event.

The Department has created two versions of this notice. The abbreviated version (the “Enrollee Notice”) is for individuals who have elected COBRA and are still covered after experiencing a qualifying event at some time on or after September 1, 2008 to advise them of the availability of the premium reduction and other rights and obligations under ARRA. The longer version includes all of the information related to the premium reduction and other rights and obligations under ARRA as well as all of the information required in an election notice required pursuant to the Department’s final COBRA notice regulations under 29 CFR 2590.606(a)(4). Providing the General Notice to individuals who have experienced a qualifying event from September 1, 2008 through December 31, 2009 will satisfy the Department’s existing requirements for the content of the COBRA election notice as well as those imposed by ARRA.

### ***Alternative Notice***

The Alternative Notice is required to be sent by issuers that offer group health insurance coverage that is subject to continuation coverage requirements imposed by State law, which are commonly referred to as “mini-COBRA laws.” The Alternative Notice must include the information described above and be provided to all qualified beneficiaries, not just covered employees, who have experienced a qualifying event at any time from September 1, 2008 through December 31, 2009, regardless of the type

of qualifying event. Continuation coverage requirements vary among States. Thus, the Department crafted a single version of this notice that should be modified to reflect the requirements of the applicable state law. Issuers of group health insurance coverage subject to this notice requirement should feel free to use the model Alternative Notice or the abbreviated model General Notice (as appropriate).

### ***Notice in Connection with Extended Election Periods***

The Notice in Connection with Extended Election Periods is required to be sent by plans that are subject to COBRA continuation provisions under Federal law. It must include the information described above and be provided to any Assistance Eligible Individual (or any individual who would be an Assistance Eligible Individual if a COBRA continuation coverage election were in effect) who: had a qualifying event at any time from September 1, 2008 through February 16, 2009; AND either did not elect COBRA continuation coverage or who elected but subsequently discontinued COBRA. This notice must be provided by April 18, 2009, which is 60 days after the date ARRA was enacted.<sup>2</sup>

The cost burden associated with the ARRA-mandated model notices is discussed under Item 13, below.

*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 provision of timely and adequate notifications is critical for the effective exercise of COBRA rights. As such, plan administrators, group health plan insurers, and other service providers to the healthcare industry have indicated to the Department that additional guidance on notification and disclosure under COBRA would be welcome. Failure on the part of a plan administrator to meet notice requirements might result in a qualified beneficiary's losing out on continuation coverage, assessment of fines on a plan administrator, or other adverse consequences.

Under the regulatory guidelines, plan administrators are required to distribute notices as follows: a general notice to be distributed to all participants in group health plans subject to COBRA; an employer notice that must be completed by the employer upon the

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<sup>2</sup> ARRA could be read to require Assistance Eligible Individuals with qualifying events from September 1, 2008 through February 16, 2009 who are already enrolled in COBRA coverage to receive both a General Notice and a Notice in Connection with Extended Election Periods with duplicate content. Because the COBRA election information would be of no practical importance to individuals already enrolled, plans may send just the abbreviated General Notice to such individuals and satisfy both ARRA notice requirements if the 60-day time frame for providing the Notice in Connection with Extended Election Periods is satisfied.

occurrence of a qualifying event; a notice and election form to be sent to a participant upon the occurrence of a qualifying event that might cause the participant to lose group health coverage; an employee notice that may be completed by a qualified beneficiary upon the occurrence of certain qualifying events such as divorce or disability; and, two other notices, one of early termination and the other a notice of unavailability. Also included in the ICR are two model notices that the Department believes will help reduce costs for service providers in preparing and delivering notices to comply with the regulations.

### **American Recovery and Reinvestment Act of 2009 Revision**

ARRA provides that a failure to provide the notices required under the Act, which are described in Item 1 above, is treated as a failure to satisfy meet the COBRA notice requirements, which would subject a plan or an employer to a penalty of up to \$110 per day under ERISA section 502(c)(1). Therefore, the Department expects the plans and employers will use the model notices to satisfy the new COBRA notification requirements imposed by the ARRA.

*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) establishes the manner in which disclosures under Title I of ERISA made through electronic media will be deemed to satisfy the requirement of § 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.

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.*

There is no duplication of information under the regulations. The regulations address the content, timing, and distribution requirements for notices that are required to be sent under COBRA. Because COBRA has been in effect since 1984, most plans will likely continue to use notices that they have developed and that already satisfy the requirements of the regulations. This information is not duplicated elsewhere.

5. *If the collection of information impacts small businesses or other small entities (Item 5 of OMB Form 83-I), describe any methods used to minimize burden.*

The information collection does not impact small businesses or entities. The information provided in the regulations will assist all plans in fulfilling the statutory notice requirements under COBRA. Plan administrators of small plans will have confidence that a plan's COBRA notices are in compliance and that they are less likely to be subject to penalties or costly litigation because they are not complete or not distributed in a timely manner. In addition, with proper notification, qualified beneficiaries of small group health plans that may have previously been denied coverage under COBRA will have improved opportunities to elect less expensive continuation coverage under an employer's group health plan. Because most group health plans are small plans, the cost to small plans is distributed among a greater number of plans (\$7-\$14 per plan) and is therefore less than the cost to large plans (\$242-\$484 per plan). For the foregoing reasons, the Department believes that the rule will not have a significant impact on small plans.

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.*

Under section 606(a)(1) of ERISA, general notices must be distributed when coverage under the group health plan commences for an employee and his or her spouse and certain other notices are required to be sent upon the occurrence of a qualifying event. Because of COBRA's statutory requirements, the collection of information cannot be conducted at any other time or less frequently.

### **American Recovery and Reinvestment Act of 2009 Revision**

Due to the notifications requirements in the ARRA, the collection of information cannot be conducted at any time or less frequently.

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.*

None.

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 proposed extension of information collection was published in the Federal Register on April 9, 2007 (72 FR 17588), and provides the public with 60 days to comment. No comments were received.

## **American Recovery and Reinvestment Act (“ARRA”) Revision**

On May 22, 2009, the Department published a notice in the Federal Register (74 FR 24040) as required by 5 CFR 1320.8(d), soliciting comments on the proposed revision of information collection and providing the public with 60 days to comment. Two comments were received regarding the burden associated with the revised ICR.

In drafting the model notices, the Department consulted with the Department of Treasury, Internal Revenue Service, and Department of Health and Human Services to receive their input on the format of and data elements required for the model notices and to ensure that burden of the information collection on respondents is minimized.

As required by OMB in its NOA regarding the Department’s emergency PRA submission, the Department worked with the Treasury Department and IRS to develop a Q&A addressing the question of COBRA/subsidy eligibility, including same-sex spouses, which was published in Q&A 23 of IRS Notice 2009-27. The Q&A provides that a qualified beneficiary with respect to a covered employee under a group health plan is the spouse of the employee under Federal law.

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

None.

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

None.

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.*

Not applicable.

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 of OMB Form 83-I.*
- *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.*
- *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.*

Because of the expertise required in the administration of COBRA, group health plans generally make use of an outside service provider to handle such tasks as elections by qualified beneficiaries, payment, notification, and distribution of notices. These service providers contract with a large number of plans and have established procedures and standardized documents, including notices and other forms, for use by plan participants and administrators. Plans are therefore expected to incur a cost for using a service provider to prepare and distribute notices. As such, the burden for the regulations is accounted for as a cost and is reported in Question 13, below.

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 or 14).*

The Department estimates that approximately 593,000 plans with 52.8 million participants are subject to notification requirements under COBRA.<sup>3</sup> The on-going costs of this regulation are limited to the completion and mailing costs of notices. Completion costs are further limited to plan administrator election notices and early termination notices, as employer and qualified beneficiary notices require information that would be provided in the normal course of business. In addition, no cost has been included for the completion of the notice of unavailability of continuation coverage because there is currently no basis for determining the number of these notices that might be sent. The Department has assumed however, that due to the clear and consistent information provided in the general notice, plan administrators will distribute a limited number of unavailability notices annually, and that the associated cost will be very small.

Because general notices are included in most Summary Plan Descriptions (SPDs), only those dependents living outside the home of new workers offered group health coverage

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<sup>3</sup> EBSA estimates based on the 2004 Medical Expenditure Panel Survey, Insurance Component (MEPS-IC)

require a separate notice to be sent.<sup>4</sup> Employer notices include employees holding insurance that leave their job,<sup>5</sup> die,<sup>6</sup> or become eligible for Medicare.<sup>7</sup> Qualified beneficiary notices include notices for divorce or separation,<sup>8</sup> a dependent aging out of the plan,<sup>9</sup> and those on COBRA experiencing a second qualifying event.<sup>10</sup> Plan administration notices are the sums of employer and qualified beneficiary notices. Finally, termination notices are based on the number of COBRA enrollees that leave COBRA before they exhaust their benefit.<sup>11</sup>

The Department assumes that service providers would make use of an administrative assistant to complete the plan administrator’s notice and the notice of early termination with the appropriate information about a qualified beneficiary’s coverage. It is estimated that an assistant will require 4 minutes at \$25 per hour,<sup>12</sup> to complete 7.0 million plan administrator notices (\$11.5 million), and one minute to complete 1 million notices of early termination (\$.5 million), for a total cost of \$12.0 million.

As explained in Question 3, plan administrators are not precluded from using electronic disclosure methods. No assumption has been made as to the number of these notices that will be distributed electronically. The costs for materials and postage for 15.2 million notices have been estimated at \$.42 per mailing for a total of \$6.4 million and are described below.

Notice Type	Total	Labor Hours	Labor Cost	Mailing Cost	Total Cost
<b>General Notices</b>	<b>86,499</b>	<b>0</b>	<b>\$0</b>	<b>\$36,330</b>	<b>\$36,330</b>
<b>Employer Notices</b>	<b>5,368,223</b>	<b>0</b>	<b>\$0</b>	<b>\$2,254,654</b>	<b>\$2,254,654</b>

4 EBSA estimates for job starters offered insurance are based on the 2002 Medical Expenditure Panel Survey, Household Component (MEPS-HC) and the 2006 March Supplement of the Current Population Survey (CPS).

5 EBSA estimates for insurance holders leaving their job is based on the 2003 Medical Expenditure Panel Survey, Household Component (MEPS-HC).

6 Mortality rates for the working population based on the 2004 *National Vital Statistics Report*, Vol 54, No. 19 Table 1.

7 EBSA estimates of the share of policy holders that become Medicare eligible is based on the 2006 March Supplement of the CPS.

8 EBSA estimates based on the divorce rate as reported in the CDC’s 2006 *Vital Statistics*, Vol 54, no. 20.

9 EBSA estimates based on the 2006 March Supplement of the CPS.

10 EBSA estimates of COBRA enrollees are based on the 2006 March Supplement of the CPS. The share experiencing a second qualifying event is based on the previously reported share of the population experiencing divorce or aging out, and the assumption from the previous COBRA PRA that 1 percent of the COBRA population is disabled.

11 EBSA estimates of the share of COBRA enrollees exiting COBRA early during a year are based on raw, unpublished average duration of COBRA coverage data provided by the Spencer Group in 2006.

12 Labor costs are National Occupational Employment and Wage Estimates from the *Occupational Employment Survey* of the Bureau of Labor Statistics, May 2005

Revised Notice Requirements of the  
Health Care Continuation Coverage Provisions  
American Recovery and Reinvestment Act of 2009  
OMB #1210-0123  
August 2009

<b>Qualified Beneficiary Notice</b>	<b>1,657,506</b>	<b>0</b>	<b>\$0</b>	<b>\$696,152</b>	<b>\$696,152</b>
<b>Plan Administrator Election Notice</b>	<b>7,025,729</b>	<b>468,382</b>	<b>\$11,536,247</b>	<b>\$2,950,806</b>	<b>\$14,487,053</b>
<b>Termination Notice</b>	<b>1,100,000</b>	<b>18,333</b>	<b>\$451,550</b>	<b>\$462,000</b>	<b>\$913,550</b>
<b>Total</b>	<b>15,237,957</b>	<b>486,715</b>	<b>\$11,987,797</b>	<b>\$6,399,942</b>	<b>\$18,387,739</b>

The total on-going cost for the regulation is \$18.4 million.

### **American Recovery and Reinvestment Act of 2009 Revision**

The Department estimates that approximately 2.5 millions plans covering 60.5 million individuals and their families are subject to the ARRA’s COBRA notification requirements outlined in the response to Item 1 above.<sup>13</sup> The costs of this information collection are limited to the completion and mailing costs of notices, because the Department has provided model notices plans may use to comply with the ARRA notice requirements, and most plans are expected to use the model notices.

The Department has assumed that service providers will use an administrative assistant to complete all but the General Notices, which are assumed only to require information that would be provided in the normal course of business when employment is terminated. It is estimated that an assistant will require 1 minute at \$26 per hour<sup>14</sup> to complete the 1.6 million Enrollee Notices and the 7.2 million Notices in Connection with Extended Election Periods. Because the Alternative Notice requires additional information regarding state mini-COBRA laws and the individuals remaining eligibility for coverage, the Department presumes that an assistant would require 2 minutes at \$26 per hour to complete the 4.4 million alternative notices. These are all additional notices required by ARRA; therefore, the total labor cost associated with the information collection associated with the information collection is estimated to be approximately \$7.6 million.

As explained in Question 3, plan administrators are not precluded from using electronic disclosure methods. However, the Department has taken a conservative approach of assuming that no notices will be sent electronically, because it does not have sufficient data to make an assumption regarding the number of notices that will be distributed electronically, especially with respect to the population targeted for premium reduction – individuals that are involuntarily terminated during hard bad economic times and their spouses and dependents.

<sup>13</sup> EBSA estimates based on the 2006 Medical Expenditure Panel Survey, Insurance Component (MEPS-IC)

<sup>14</sup> Labor costs are National Occupational Employment and Wage Estimates from the *Occupational Employment Survey* of the Bureau of Labor Statistics, May 2007

The costs for materials and postage for the 22.9 million notices varies by the length of the notice. Mailing Costs are the sum of first-class postage as of August 2009 (.43 or .59 depending on weight) and costs attributed to other materials (.01). Gross mailing costs are estimated to be \$12.7 million; however, because a General Notice is required to be sent under the pre-ARRA COBRA provisions of ERISA, the net mailing costs for the notifications to comply with ARRA are estimated at \$8.5 million.

In sum, the total net annual cost for this information collection is estimated to be approximately \$16.1 million as shown in the following table.

COBRA PRA Calculations for ARRA Notification Provisions, 2009 (in millions)

Notice Types	Number of Notices	Net Labor Cost	Net Mailing Costs	Total Net Costs
<i>General Notices</i>	9.7	\$0.0	\$1.7	\$1.7
<i>Enrollee Notices</i>	1.6	\$0.7	\$0.7	\$1.4
<i>Second Election Notices</i>	7.2	\$3.1	\$4.3	\$7.4
<i>Alternative Notices</i>	4.4	\$3.8	\$1.9	\$5.7
<b>Total</b>	<b>22.9</b>	<b>\$7.6</b>	<b>\$8.5</b>	<b>\$16.1</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 is no cost to the Federal government associated with this information collection.

15. *Explain the reasons for any program changes or adjustments reporting in Items 13 or 14 of the OMB Form 83-I.*

No changes in burden have occurred since the prior submission.

### **American Recovery and Reinvestment Act of 2009 Revision**

As discussed in item 13 above, the Department adjusted the cost burden to reflect increased net costs for plans and other entities to satisfy the additional notification

requirements imposed by the ARRA as part of the emergency submission. There have been no burden changes since the emergency 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.*

Not applicable

18. *Explain each exception to the certification statement identified in Item 19, "Certification for Paperwork Reduction Act Submission," of OMB 83-I.*

None.

**B. Collections of Information Employing Statistical Methods**

Not applicable.