

Justification for Nonmaterial/Nonsubstantive Change

The Department is submitting the current, 2013 version, of the Form 5500 and instructions as a non-material/non-substantive change request. (OMB Control Number 1210-0110, which currently is scheduled to expire on May 31, 2016). There have been no program changes to the forms and instructions for 2013, other than those necessary to reflect new Multiple Employer Welfare Arrangement filing requirements, which are the subject of an ICR Revision that was filed with the Office of Management and Budget on February 3, 2013 and approved without change on May 10, 2013. (ICR Reference Number 201212-1210-2001).

The Department has updated the hour and cost burden associated with the ICR to reflect its most recent data on Form 5500 filings and wage rates. There were 20,000 additional filings which led the hour burden to increase from 520,000 hours to 563,000 hours and an increase in the cost burden from \$184,000,000 to \$216,000,000 factoring in increased wage rates.