

Issue with 2022 Schedule MB/SB Benefit Payment Projections Attachment

Please be advised of the below issue related to the 2022 Form 5500 Schedule MB and Schedule SB attachments required for plans with 1,000 or more participants.

For 2022 Form 5500 Schedules MB and SB, plans with 1,000 or more participants must include an attachment showing a projection of benefits expected to be paid separately for active participants, terminated vested participants, and retired participants and beneficiaries receiving payments, and for the entire plan in each of the next fifty years starting with the 2022 plan year. The filing instructions state that this attachment may be provided in a spreadsheet format (i.e., CSV file). For more information, see the [2022 Form 5500 instructions](#) for Schedule MB line 8b(1) or Schedule SB line 26b.

Currently, the 2022 Schedule MB, Line 8b(1) and Schedule SB, Line 26b structured attachments (CSV files) on IFILE and via third-party software **do not** allow for amounts in excess of 8 digits (i.e., over \$99,999,999) to be reported. For plans required to populate dollar amounts greater than 8 digits in length, please report the required information as a PDF attachment rather than using the structured attachment (CSV). The PDF attachment should be included as an “Other” attachments type tag.

Plans with all reportable amounts of 8 digits or fewer (i.e., less than or equal to \$99,999,999) may submit the required information as a CSV file, as it is still a viable option and encouraged.

We apologize for any inconvenience this may cause. This issue will be corrected for the 2023 Form 5500 filing year, and we encourage you to use CSV files for impacted plans at that time.

For questions, please contact the EFAST2 Contact Center at [866-463-3278](tel:866-463-3278) or support@efast.dol.gov.