



July 12, 2010

Charles V. Stewart

Akin Gump Strauss Hauer & Feld LLP

1333 New Hampshire Ave., N.W.

Washington, DC 20036-1564

Dear Mr. Stewart:

This is in response to your request for guidance concerning the reporting of certain employer paid plan expenses on the Schedule C (Service Provider Information) of the Form 5500 Annual Return/Report of Employee Benefit Plan (Form 5500). Specifically, you ask whether, in the context of a collectively bargained multiemployer plan, plan expenses paid by a contributing employer and not reimbursed by the plan are required to be reported on the Schedule C.

Schedule C information is generally required for each person who received, directly or indirectly, \$5,000 or more in total direct or indirect compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. The instructions to the Schedule C, however, specifically exclude certain payments, such as certain compensation paid by the plan sponsor to its employees (for services to the plan) and other plan expenses paid by the plan sponsor, if such payments are not reimbursed by the plan.

The term "plan sponsor" is defined in section 3(16)(B) of ERISA, in the case of a plan established or maintained by two or more employers or jointly by one or more employers and one or more employee organizations, as "the association, committee, joint board of trustees, or other similar group of representatives of the parties who establish or maintain the plan." With regard to a multiemployer plan, the "plan sponsor" would be the joint board of trustees for the plan. While an employer that participates in or contributes to a multiemployer plan would not be a "plan sponsor" within the meaning of section 3(16)(B), it nevertheless is the view of the Department that, for purposes of the Schedule C reporting requirements, payments by such employers, directly or through an employer association, or by participating employee organizations, should be treated the same as payments by a plan sponsor. Thus, payments to plan service providers that are not reimbursed by the plans and that are made by contributing employers, directly or through an employer association, or by an employee organization that serves as the collective bargaining representative of employees covered by the plan, are not required to be included in the information reported on the Schedule C.

This letter is limited to Schedule C reporting requirements only. It does not express any view on the definition of the term "plan sponsor" under ERISA section 3(16)(B) for any other annual reporting or other purpose under Title I or Title IV of ERISA or the Internal Revenue Code.

Sincerely,

Lisa M. Alexander

Chief, Division of Coverage, Reporting and Disclosure

Office of Regulations and Interpretations