# Technical Appendix: Documentation of the 2009 Form 5500 Model

#### 1. Overview

This technical appendix describes the logic and data underlying the burden model used for estimating the impact of the final Plan Year 2009 revisions of the Form 5500 and associated schedules. After a general description of the process, detailed material is presented associated with the impact model input data, and the basic calculations and outputs, associated with the version of the model contained in the spreadsheet 'Form\_5500\_Model\_Final\_Reg\_2009.xls'.

The burden model builds on work done by Mathematica Policy Research (MPR) in support of Form 5500-related regulatory revisions from 1995 through 2005. During that period, MPR developed detailed estimates of the time required by sponsors and providers for performing Form 5500-related tasks based on extensive interviews with filers and their consultants. The processes and results are described in a report by William S. Borden, submitted on behalf of MPR to the Department of Labor's Office of Policy and Research of the Employee Benefits Security Administration, "Estimates of the Burden for Filing Form 5500: The Change in Burden from the 1997 to the 1999 Forms" (May 25, 1999).

The first step in modeling the impact of the final revisions to the Form 5500 and associated schedules was to produce a "Baseline/Current Rule" scenario (Baseline). This was intended to characterize current filing requirements and to create a baseline model to which models that incorporate the proposed or final revisions can be compared to. First, a summary of hours per schedule by type of filer was prepared. Then, aggregate Baseline burden was estimated, consistent with those hours and total filings.

The second step in the impact modeling was to examine which schedules would be modified, which sets of respondents would no longer have to file particular schedules, and which sets of respondents would face new filing obligations. Where changes were proposed in the information to be collected, the hours required per respondent were adjusted.

The final step in the impact modeling was to calculate aggregate estimates of total burdens under the revised system by multiplying the new filing counts by the revised burden hours, and converting to dollars by multiplying by wage rates per burden hour. The calculations were performed by size and type of filer.

Summary tables from the spreadsheet implementation of the model are in Tables TA\_1 to TA\_8, appearing at the end of this appendix. Tables TA\_1 and TA\_2 show the full Baseline rules and final rules matrices, respectively. Total counts of filings are shown in the top block of each table, broken down by schedule by filer type. The Baseline estimate of hours per schedule for each type of filer is shown in the second block. The third block gives the total burden hours, which is the product of the entries in the first and

second blocks. Tables TA\_3 and TA\_4 give the burdens under the Baseline rules and the final rules, respectively, converted to dollars. They also show the relative burden incurred directly by sponsors and indirectly through service providers (approximately 85% of the burden dollars are associated with costs which pass through service providers). Table TA\_5 gives the burden associated with small plans (Regulatory Flexibility Act), allocated across the revisions. Table TA\_6 gives the burden for all plans (Executive Order 12866), also allocated across the revisions. Table TA\_7 and TA\_8 show the Paperwork Reduction Act burden numbers of the Baseline and the final rule.

# 2. Inputs to Burden Model

# Burden Hours per Schedule

The first step in developing the model inputs was to divide the total Form 5500 burden hours by the number of plan filings to get hours per Form 5500 for large and small plans. Similarly, the aggregate hours per schedule were divided by the corresponding number of schedule filings to get hours per schedule for large and small plans.

The next step was to calculate hours per schedule (including the Form 5500) by plan type (defined benefit, defined contribution, and welfare). These average hours per schedule by plan type were used as inputs to the burden model. In some cases, we used internal information as well as comments from the PBGC to change the burden hours where we concluded that the level of burden hours was no longer accurate.

In the cases where the 2009 annual report has schedules for a particular plan type and size but the annual reports considered by MPR did not, hours per schedule from other comparable-sized plans were used. Large multiemployer (ME) plans were assumed to take 2 hours to fill out Schedule R. Welfare plans are not required to file Schedule R, so hours per Schedule R for welfare plans were assumed to be zero.

# Baseline Fractions of Burden Per Agency By Schedule

The Baseline fractions of burden per agency for each schedule (including the Form 5500) were calculated by dividing each schedule's burden for a given agency by that schedule's total burden hours. Fractions of burden per agency for each schedule were calculated separately for large and small plans.

# Baseline Service Provider/ Sponsor Fraction of Burden By Schedule

The Baseline fractions of burden for service providers and sponsors by schedule were based on MPR's modeling efforts. Aggregate service provider hours for each schedule (including the Form 5500) were divided by aggregate hours for that schedule to get the fraction of hours for a schedule that was incurred by service providers. The Baseline fractions of burden for service providers and sponsors by schedule were calculated separately for large and small plans.

# **Schedule Counts**

Schedule counts for the Baseline rules reflect "best filings" from the 2003 Form 5500 filings. They were adjusted in two primary ways: 1) to model a more accurate large/small split of 403(b) plans, and 2) to zero-out certain schedule counts for filer types that were not required to file those schedules. For example, small plans are not required to file Schedule C, so every instance of a non-zero count of Schedules C for a small filer type was set to zero.

## Burden Hours per Schedule after Revisions

The change in burden associated with the revised filing requirements was estimated based on the number of items added to or deleted from a schedule, and the underlying estimated burden associated with the original form (based on MPR's 2005 model update). This was done either as a factor applied to the Baseline burden for the schedule, or as an add-on number of hours. For revisions where the change was adding items to a schedule, the impact on hours per schedule was calculated by multiplying the Baseline total estimated hours for the schedule by the ratio of the number of items on the schedule after the change to the number of items on the schedule currently. For revisions where parts of one schedule were moved to a different schedule, or items were added to a schedule that were similar to items on another schedule, the burden associated with the revision was estimated by adding the associated hours for the new parts to the Baseline hours for the schedule.

The burden hour estimate for the new Form 5500-SF (Short Form 5500) required both transfers of items from existing schedules and development of estimates for new items. The final estimate of the Short Form 5500's average burden per filer is 2 hours, 32 minutes. This is an average of burden hours per small filer for the Form 5500, Schedule I, Schedule R, and Schedule A, weighted by the proportion of elements from each of these sources that were "donated" to the Short Form 5500. It also includes an estimate of burden attributable to several new data elements on the Short Form 5500.

Average burden hours per small filer for each source were based on MPR's September 2005 model update. Using a mock-up of the Short Form 5500, data elements were identified and located on the current Form 5500 and schedules. To obtain the weights, the number of Short Form 5500 elements from each source was divided by the total number of elements from that source. Three items on the Short Form 5500 were not found on current schedules. These items are included in the "Compliance Questions" portion of the Short Form 5500, a section that is otherwise taken from Schedule I. It was assumed that each of these three new elements would have the same burden as an average Schedule I element. Thus, the Short Form 5500 burden was increased by the burden of the three elements and this results in a total burden estimate for the Short Form 5500 of 2 hours and 32 minutes (rounded up to the next whole minute), or 2.53 hours.

# 3. Burden Model Aggregates

A macro was written to sum, for each agency, entity (sponsor, service provider), and final revision, the number of affected filers, the number of hours spent by those filers prerevision, and the number of hours post-revision. For each revision, the change in hours was then calculated by subtracting the pre-revision hours from the post-revision hours. In order to calculate the change in cost in dollar terms, a labor rate of \$86/hour was applied to the service provider change in hours, and a rate of \$59/hour was applied to the sponsor hours. The sponsor hour costs are based on the National Occupational Employment Survey (May 2005, Bureau of Labor Statistics) and the Employment Cost Index (Sept. 2006, Bureau of Labor Statistics). No reliable data was available on what service provider charge plans for their services to file the Form 5500. As an approximation, we assumed that service providers charge 145% of the labor rates of sponsors, similar to the relationship in the earlier models. The resulting changes in cost for both service providers and sponsors were summed to obtain the total change in cost. The outputs applicable to Executive Order 12866 and the Regulatory Flexibility Act are summarized in Tables TA\_5 and TA\_6, respectively.

The tabulations for the final revisions were carried out sequentially. The following list explains the details and underlying assumptions separately for each tabulation.

## Removal of Schedules E and SSA

The change in burden due to the removal of Schedules E and SSA was tabulated in isolation, as if none of the other final revisions had taken place.

# Number of Affected Filers

The number of filers affected by the removal of Schedules E and SSA is estimated using the number of Schedules SSA filed.

## Change in Burden Hours

The decrease in burden hours resulting from the removal of Schedules E and SSA is calculated by summing the hours required to complete each schedule for all pension and welfare plans.

# Short Form 5500/Small 403(b) Plans

The change in burden resulting from the introduction of the Short Form 5500 for eligible small plans was calculated with the elimination of the IRS schedules in place. This avoids double-counting of the burden hours associated with the IRS schedules. Additionally, the Short Form 5500 burden calculation adjusts for a provision from the 403(b) plan revision: as most, if not all, all single-employer (SE) small 403(b) plans will be eligible to file the Short Form 5500, all were counted as Short Form 5500-eligible.

# Number of Affected Filers

The number of filers affected by the introduction of a Short Form 5500 is estimated at 95% of all single-employer, non-403(b) small 5500 filers (both pension and welfare plans), and 100% of small, single-employer 403(b) plans.

# Change in Burden Hours

In order to estimate the change in burden hours, the total number of hours required by eligible plans to complete the Form 5500 and all schedules, except Schedule B, was subtracted from the total number of hours required to complete the Short Form 5500. If the Short Form 5500 burden was smaller than the Baseline burden, the change was considered to be negative (a reduction in burden hours). Schedule B was excluded from the calculation because it will still be required for small Short Form 5500-eligible defined benefit (DB) plans and some money-purchase defined contribution (DC) plans.

# Elimination of Special Treatment for Large 403(b) Plans

Estimates of the impact of elimination of special treatment for 403(b) plans were calculated with all previously discussed revisions in place. This means that small 403(b)s were modeled as if they all filed the Short Form 5500; only large 403(b) plans figure into the 403(b) revision burden estimate.

## Number of Affected Filers

The number of affected filers is the number of large 403(b) plans. Due to limited reporting requirements, 403(b) plans were not required to report participant data; therefore, a large/small split of 403(b) plans had to be estimated.

# Change in Burden Hours

The change in burden hours is calculated as the number of hours required for large 403(b) plans to complete the Form 5500 only (from Table TA\_1), subtracted from the number of hours required for large 403(b) plans to fully complete the Form 5500 and all relevant Schedules (including the applicable revisions discussed above) (from Table TA\_2).

# Single-Employer Schedule B Filers File Schedule SB

# Number of Affected Filers

The number of affected filers, by proxy, is the number of Schedules B filed by the following plan types: DB-SE-Large, DB-SE-Very Large, DB-SE-Small-SF eligible, DB-SE-Small-SF ineligible.

#### Change in Burden Hours

This revision reduced Schedule B unit burden by 82 minutes for large plans and by 71 minutes for small plans. The change in burden hours is calculated by subtracting the total number of hours spent on Schedule B by the affected plans, pre-revision, from the total number of hours that will be spent on Schedule SB by the affected plan, post-revision.

# Multiemployer Schedule B Filers File Schedule MB

# Number of Affected Filers

The number of affected filers, by proxy, is the number of Schedules B filed by the following plan types: DB-ME-Large and Small, DB-ME-Very Large, DC. 1

# Change in Burden Hours

This revision increased Schedule B unit burden by 21 minutes for large and small plans. The change in burden hours is calculated by subtracting the total number of hours spent on Schedule B by the affected plans, pre-revision, from the total number of hours spent on Schedule MB by the affected plan, post-revision.

## Schedule C: Additional Questions for Fiduciaries and Certain other Service Providers

# Number of Affected Filers

The number of filers affected by the additional questions on Schedule C is estimated by taking the number of Schedules C filed by large pension and welfare plans. The number of schedules filed is considered a reasonable proxy for the number of filers because only one Schedule C is to be filed per plan. Additionally, due to the clarification of Schedule C filing requirements for certain welfare plans, as discussed in more detail in the preamble of the Notice of adoption of revisions to annual return/report forms, a reduction in the number of welfare plans filing Schedule C was applied.<sup>2</sup>

# Change in Burden Hours

The change in burden hours is calculated by subtracting the total number of hours spent on Schedule C for the affected plans, pre-revision, from the total number of Schedule C hours for affected plans post-revision.

# Schedule R Numerous revisions were applied to Schedule R:

	ESOP	Questions 13-	Question 18	Question 19	Deletion of
	Questions 10-	17		(asset	Question 9
	12			allocation)	
DB-ME-L		+62.1 m	+0.1 m		-1.0 m
DB-ME-VL		+62.1 m	+0.1 m	+2.0 hr	-1.0 m
DB-SE-L			+0.5 m		-1.0 m
DB-SE-VL			+0.5 m	+2.0 hr	-1.0 m
DC-L	+1.2 m				-1.0 m

<sup>&</sup>lt;sup>1</sup> Only certain DC plans (money purchase plans) have to file Schedule B/MB.

<sup>&</sup>lt;sup>2</sup> More detail can be found in the preamble under section B. Discussion of the Public Comments, 5. Schedule C, b. Miscellaneous Schedule C Issues.

DB-ME-S		+62.2 m	+0.2 m	-1.0 m
DB-SE-S			+4.33 m	-1.0 m
DC-S	+2.64 m			-1.0 m

# Number of Affected Filers

The number of filers affected by the new questions on Schedule R is the number of Schedules R filed by large DC plans, large and very large DB plans, and small Short Form 5500-ineligible DB and DC plans.

# Change in Burden Hours

The change in total burden hours is calculated by subtracting the total number of hours spent on Schedule R for the affected plans "pre-revision" from the total number of Schedule R hours for affected plans "post-revision".

## Miscellaneous Technical Revisions

Miscellaneous revisions were applied to Schedules A, H, and I, and to the Form 5500:

Schedule A: Identify insurers that fail to supply information (3 items added)

#### Schedule H:

- Large plan failures to pay benefits due (1 item added)
- Schedule of delinquent participant contributions (6 items added)
- Questions on blackout compliance (2 items added)
- Reporting of mutual fund dividends (1 item added)

# Schedule I

- Small plan failures to pay benefits due (1 item added)
- Questions on blackout compliance (2 items added)
- Separate Disclosure of Fees Paid to Administrative Service Providers (1 item added)

#### Form 5500:

- New pension plan characteristics codes (1/2 item added)
- Question on number of contributing employers (1 minute added to multiemployer plans)

# Number of Affected Filers

All filers who filed Schedule A, H, or I, or the Form 5500, are affected. Short Form 5500-eligible filers are not affected.

## Change in Burden Hours

The change in burden hours is estimated by taking the difference in the tabulation of hours, pre- and post-revision, for the affected filers.

# **Impact of all Final Revisions**

Number of Affected Filers
All filers are affected by at least one of the final revisions

# Change in Burden Hours

The change in burden hours is estimated by taking the difference in the tabulation of hours, pre- and post-revisions.

Table TA\_1: Number of 5500s and Schedules Filed with Burden Estimates, Baseline by Filer Type

Filer Type	Total	5500	Sch A	Sch MB	Sch SB	Sch C	Sch D	Sch E	Sch G	Sch H	Sch I	Sch P	Sch R	Sch SSA
Schedules	780,450	780,450	445,661	2,324	42,163	45,007	208,365	8,008	3,330	80,675	361,631	0	377,782	198,420
Large Plans	151,753	151,753	218,459	1,624	10,277	45,007	41,534	2,774	3,330	80,094	515	0	66,713	35,240
DB/ME/100-1,000 DB/ME/1,000+	642 876	642 876	202 488	602 862	0	558 771	191 486	0	6 46	633 867	0	0	575 826	364 332
DB/SE/100-1,000	7,006	7,006	2,087	002	6,892	4,754	3,561	0	56	6,966	5	0	6,862	3,792
DB/SE/1,000+	3,432	3,432	1,064	0	3,385	2,611	2,442	1	78	3,416	0	0	3,361	639
DC/ME/non-403b	1,740	1,740	1,101	43	0	1,322	870	28	92	1,877	5	0	1,522	616
DC/ME/403b DC/SE/non-403b	82 57,357	82 57,357	9 31,870	0 114	0	0 20,314	0 33,099	0 2,744	0 2,790	0 56,896	2 99	0	1 53,515	0 29,472
DC/SE/403b	7,230	7,230	802	3	0	12	18	2,744	2,730		155	0	52	23,472
Welfare/ME	4,148	4,148	9,206	0	0	2,536	166	0	53	2,749	8	0	0	0
Welfare/SE	69,240	69,240	171,630	0	0	12,129	701	0	207	6,668	240	0	0	0
Small Eligible DB/ME	593,628 0	593,628 0	214,505	539 0	30,269	0	157,767 0	4,929 0	0		340,537	0	293,749	154,176 0
DB/SE	34,299	34,299	9,384	Ö	30,269	0	2,516	4	ő	29	32,972	ő	32,432	3,650
DC/ME/non-403b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DC/ME/403b	0	0	0	0	0	0	0	0	0	0	0 301.385	0	0	0
DC/SE/non-403b DC/SE/403b	544,378 8,836	544,378 8,836	199,503 980	535 3	0	0	154,698 22	4,924 2	0	412 27	189	0	261,254 63	150,496 30
Welfare/ME	0	0	0	0	Ö	0	0	0	ő		0	ő	0	0
Welfare/SE	6,114	6,114	4,637	0	0	0	532	0	0	38	5,990	0	0	0
Small Ineligible DB/ME	35,069 176	35,069 176	12,697 42	162	1,617	0	9,063	304	0		20,580 164	0	17,319 149	9,004
DB/SE	1,833	1,833	501	126 0	1,617	0	134	0	0	2	1,762	0	1,733	12 195
DC/ME/non-403b	3,188	3,188	890	7	0	0	621	41	Ö	21	1,903	Ö	1,479	756
DC/ME/403b	101	101	. 11	0	0	0	0	0	0	0	2	0	1	0
DC/SE/non-403b DC/SE/403b	29,084 0	29,084	10,659 0	29 0	0	0	8,265 0	263 0	0	22 0	16,102 0	0	13,958 0	8,041 0
Welfare/ME	361	361	346	0	0	0	3	0	0	27	327	0	0	0
Welfare/SE	327	327	248	0	0	0	28	0	0		320	0	0	0
Hours/Schedule														
Large Plans														
DB/ME/100-1,000		2.00	2.75	8.00	0.00	3.14	1.67	0.00	17.53	8.00	2.00	0.00	2.00	8.06
DB/ME/1,000+ DB/SE/100-1,000		2.00 2.00	2.75 2.75	8.00 0.00	0.00 8.00	3.14 3.14	1.67 1.67	0.00	17.53 17.53	8.00 8.00	2.00 2.00	0.00	2.00 2.00	8.06 8.06
DB/SE/1,000+		2.00	2.75	0.00	8.00	3.14	1.67	0.00	17.53	8.00	2.00	0.00	2.00	8.06
DC/ME/non-403b		1.80	2.75	3.33	0.00	2.06	1.65	3.30	11.09	8.00	1.95	0.00	2.00	6.14
DC/ME/403b		0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DC/SE/non-403b DC/SE/403b		1.80 0.52	2.75 0.00	3.33 0.00	0.00	2.06 0.00	1.65 0.00	3.30 0.00	11.09 0.00	7.00 0.00	1.95 0.00	0.00	1.50 0.00	6.14 0.00
Welfare/ME		1.75	3.51	0.00	0.00	3.14	1.87	0.00	10.99	8.00	1.80	0.00	0.00	0.00
Welfare/SE		1.75	3.51	0.00	0.00	3.14	1.87	0.00	10.99	8.00	1.80	0.00	0.00	0.00
Small Eligible		1.30	2.75	8.00	0.00	0.00	0.33	0.00	0.00	8.00	2.00	0.00	1.50	1.70
DB/ME DB/SE		1.30	2.75	0.00	8.00	0.00	0.33	0.00	0.00	8.00	2.00	0.00	1.50	1.70
DC/ME/non-403b		1.30	2.75	3.33	0.00	0.00	0.33	3.30	0.00	7.00	1.95	0.00	1.00	1.70
DC/ME/403b		0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DC/SE/non-403b DC/SE/403b		1.30 0.52	2.75 0.00	3.33 0.00	0.00	0.00	0.33 0.00	3.30 0.00	0.00	7.00 0.00	1.95 0.00	0.00	1.00 0.00	1.70 0.00
Welfare/ME		1.23	2.60	0.00	0.00	0.00	0.33	0.00	0.00	8.00	1.80	0.00	0.00	0.00
Welfare/SE		1.23	2.60	0.00	0.00	0.00	0.33	0.00	0.00	8.00	1.80	0.00	0.00	0.00
Small Ineligible DB/ME		1.30	2.75	8.00	0.00	0.00	0.33	0.00	0.00	8.00	2.00	0.00	1.50	1.70
DB/SE		1.30	2.75	0.00	8.00	0.00	0.33	0.00	0.00	8.00	2.00	0.00	1.50	1.70
DC/ME/non-403b		1.30	2.75	3.33	0.00	0.00	0.33	3.30	0.00	7.00	1.95	0.00	1.00	1.70
DC/ME/403b		0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DC/SE/non-403b DC/SE/403b		1.30 0.52	2.75 0.00	3.33 0.00	0.00	0.00	0.33 0.00	3.30 0.00	0.00	7.00 0.00	1.95 0.00	0.00	1.00 0.00	1.70 0.00
Welfare/ME		1.23	2.60	0.00	0.00	0.00	0.33	0.00	0.00	8.00	1.80	0.00	0.00	0.00
Welfare/SE		1.23	2.60	0.00	0.00	0.00	0.33	0.00	0.00	8.00	1.80	0.00	0.00	0.00
Total Burden Hours	5,319,130	1,072,448	1,356,886	15,144	337,304	118,013	123,865	26,400	38,090	587,657	705,214	0	434,727	503,381
Large Plans	2,243,564	262,518	735,593	12,235	82,216	118,013	68,819	9,148	38,090	583,680	661	0	106,565	226,026
DB/ME/100-1,000 DB/ME/1,000+	17,982 25,300	1,284 1,752	556 1,342	4,816 6,896	0	1,754 2,423	320 814	0	105 807	5,064 6,936	0	0	1,150 1,652	2,934 2,676
DB/SE/100-1,000	196,802	14,012	5,739	0,090	55,136	14,942	5,962	0	982	55,728	10	0	13,724	30,567
DB/SE/1,000+	89,734	6,864	2,926	0	27,080	8,207	4,088	0	1,368	27,328	0	0	6,722	5,151
DC/ME/non-403b	33,429	3,132	3,028	143 0	0	2,728	1,435 0	92	1,021	15,016	10	0	3,044	3,781
DC/ME/403b DC/SE/non-403b	43	43	0 87,643	380	0	0 41,911	54,575	9,055	0 30,949	0 398,272	0 193	0	0 80,273	0 180.917
	987 411	103 243				41,311	04,575	9,033	0,545	0	0	0	00,273	0
DC/SE/403b	987,411 3,760	103,243 3,760	0	0	0									
DC/SE/403b Welfare/ME	3,760 70,416	3,760 7,259	0 32,294	0	0	7,963	311	0	583	21,992	14	0	0	0
DC/SE/403b Welfare/ME Welfare/SE	3,760 70,416 818,687	3,760 7,259 121,170	0 32,294 602,066	0 0	0 0	7,963 38,085	311 1,314	0	2,276	53,344	432	ō	0	0
DC/SE/403b Welfare/ME	3,760 70,416	3,760 7,259	0 32,294	0	0	7,963	311	-		53,344 3,423			-	-
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE	3,760 70,416 818,687 2,903,000 0 434,442	3,760 7,259 121,170 764,464 0 44,623	0 32,294 602,066 586,496 0 25,805	0 0 1,783 0 0	0 0 242,151 0 242,151	7,963 38,085 0 0	311 1,314 52,056 0 830	0 16,249 0 0	2,276 0 0	53,344 3,423 0 235	432 664,427 0 65,945	0 0 0	0 309,902 0 48,648	0 262,049 0 6,205
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b	3,760 70,416 818,687 2,903,000 0 434,442 0	3,760 7,259 121,170 764,464 0 44,623 0	0 32,294 602,066 586,496 0 25,805 0	0 0 1,783 0 0 0	0 0 242,151 0 242,151 0	7,963 38,085 0 0 0	311 1,314 52,056 0 830 0	0 16,249 0 0	2,276 0 0 0 0	53,344 3,423 0 235 0	432 664,427 0 65,945 0	0 0 0 0	309,902 0 48,648 0	262,049 0 6,205 0
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/ME/403b	3,760 70,416 818,687 2,903,000 0 434,442	3,760 7,259 121,170 764,464 0 44,623 0	0 32,294 602,066 586,496 0 25,805 0	0 0 1,783 0 0 0	0 0 242,151 0 242,151	7,963 38,085 0 0	311 1,314 52,056 0 830 0	0 16,249 0 0 0	2,276 0 0	53,344 3,423 0 235 0	432 664,427 0 65,945 0 0	0 0 0 0 0	309,902 0 48,648 0	262,049 0 6,205 0
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/103b	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595	3,760 7,259 121,170 764,464 0 44,623 0	0 32,294 602,066 586,496 0 25,805 0 0 548,634	0 0 1,783 0 0 0 0 0 1,783 0	0 0 242,151 0 242,151 0 0 0	7,963 38,085 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050	0 16,249 0 0 0 0 16,249 0	2,276 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884	432 664,427 0 65,945 0	0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254	0 262,049 0 6,205 0 0 255,844
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/403b Welfare/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0	0 0 1,783 0 0 0 0 1,783 0	0 0 242,151 0 242,151 0 0 0 0	7,963 38,085 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0	0 16,249 0 0 0 0 0 16,249 0	2,276 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0	432 664,427 0 65,945 0 0 587,701 0	0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0	0 262,049 0 6,205 0 0 255,844 0
DC/SE/403b Welfare/ME Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/403b DC/ME/403b DC/SE/1000-403b DC/SE/403b Welfare/ME Welfare/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0 30,808	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0 0 12,057	0 0 1,783 0 0 0 0 1,783 0 0	0 0 242,151 0 242,151 0 0 0 0 0	7,963 38,085 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0	0 16,249 0 0 0 0 0 16,249 0 0	2,276 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304	432 664,427 0 65,945 0 0 587,701 0 0	0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0	262,049 0 6,205 0 0 255,844 0 0
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/403b Welfare/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0	0 0 1,783 0 0 0 0 1,783 0	0 0 242,151 0 242,151 0 0 0 0	7,963 38,085 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0	0 16,249 0 0 0 0 0 16,249 0	2,276 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304 554	432 664,427 0 65,945 0 0 587,701 0	0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0	0 262,049 0 6,205 0 0 255,844 0
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/ME/non-403b DC/SE/1403b Welfare/ME Welfare/SE Small Ineligible DB/ME DB/SE	3,760 70,416 818,687 2,903,000 0 434,442 4,595 0,0 2,433,155 4,595 0,0 30,808 172,566 1,936 23,211	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490 45,466 229 2,384	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0 0 12,057 34,797 116 1,379	0 0 1,783 0 0 0 1,783 0 0 0 1,127 1,008	0 0 242,151 0 242,151 0 0 0 0 0 12,937 0 12,937	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 0 830 0 0 51,050 0 0 175 2,991 4	0 16,249 0 0 0 16,249 0 0 0 1,003	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304 554 8 13	432 664,427 0 65,945 0 587,701 0 0 10,782 40,126 328 3,523	0 0 0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0 0 0 0 18,260 224 2,599	0 262,049 0 6,205 0 0 255,844 0 0 0 0 15,306 20 332
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/403b Welfare/ME Welfare/ME Welfare/ME DB/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0 30,808 172,566 1,936 23,211 13,578	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490 45,466 229 2,384 4,145	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0 0 12,057 34,797 116 1,379 2,448	0 0 1,783 0 0 0 1,783 0 0 0 1,783 0 0 0 1,783	0 0 242,151 0 242,151 0 0 0 0 0 0 12,937 0	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0 175 2,991 4 44 205	16,249 0 0 0 0 16,249 0 0 0 1,003	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304 554 8 13	432 664,427 0 65,945 0 0 587,701 0 10,782 40,126 328 3,523 3,711	0 0 0 0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0 0 0 18,260 224 2,599 1,479	0 262,049 0 6,205 0 0 255,844 0 0 0 15,306 20 332 1,285
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/403b DC/SE/non-403b DC/SE/103b Welfare/ME Welfare/SE Small Ineligible DB/SE DB/SE DC/ME/403b DC/SE/Non-403b DC/SE/Non-403b DC/SE/Non-403b DC/ME/Non-403b DC/ME/Non-403b DC/ME/Non-403b	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0 30,808 172,566 1,936 23,211 13,578 52	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490 229 2,384 4,145 52	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0 0 12,057 34,797 116 1,379 2,448	0 0 1,783 0 0 1,783 0 0 0 1,127 1,008 0 23	0 0 242,151 0 242,151 0 0 0 0 0 12,937 0 12,937 0	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0 175 2,991 4 44 205	0 16,249 0 0 0 0 16,249 0 0 0 1,003	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304 554 8 13 147 0	432 664,427 0 65,945 0 0 587,701 0 10,782 40,126 328 3,523 3,711 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0 0 0 18,260 224 2,599 1,479 0	262,049 0 6,205 0 0 255,844 0 0 15,306 20 332 1,285 0
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/403b Welfare/ME Welfare/ME Welfare/ME DB/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0 30,808 172,566 1,936 23,211 13,578	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490 45,466 229 2,384 4,145	0 32,294 602,066 586,496 0 25,805 0 0 548,634 0 0 12,057 34,797 116 1,379 2,448	0 0 1,783 0 0 0 1,783 0 0 0 1,783 0 0 0 1,783	0 0 242,151 0 242,151 0 0 0 0 0 0 12,937 0	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0 175 2,991 4 44 205	16,249 0 0 0 0 16,249 0 0 0 1,003	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 2,884 0 0 304 554 8 13	432 664,427 0 65,945 0 0 587,701 0 10,782 40,126 328 3,523 3,711	0 0 0 0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 0 261,254 0 0 0 18,260 224 2,599 1,479	0 262,049 0 6,205 0 0 255,844 0 0 0 15,306 20 332 1,285
DC/SE/403b Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/non-403b DC/SE/1003b Welfare/ME Welfare/ME Welfare/SE Small ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/403b Welfare/ME	3,760 70,416 818,687 2,903,000 434,442 0 2,433,155 4,595 0,00 30,808 172,566 1,936 23,211 13,578 22 129,996 0 2,147	3,760 7,259 121,170 764,464 0 44,623 45,95 4,595 4,595 4,595 2,384 4,145 5,23 37,813 0	0 32,294 602,066 586,496 0 25,805 0 0 0 548,634 0 0 12,057 34,797 1166 13,379 2,448 0 0 29,312 0 0 900	0 0 1,783 0 0 0 1,783 0 0 0 1,127 1,008 0 0 23 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 242,151 0 0 242,151 0 0 0 0 0 0 12,937 0 12,937 0 0 0	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0 175 2,991 4 44 205 0 0 2,727 0	16,249 0 0 0 0 16,249 0 0 0 1,003 0 0 0 1,003 0 0 0 868 0 0	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 0 0 2,884 8 13 147 0 0 154 0 0 216	432 664,427 0 65,945 0 0 587,701 0 0 10,782 40,126 328 3,523 3,711 0 31,399 0 589	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	309,902 0 48,648 0 0 261,254 0 0 18,260 224 2,599 1,479 0 13,958 0	262,049 6,205 0 0 255,844 0 0 15,306 20 332 1,285 0 13,669 0
DC/SE/403b Welfare/ME Welfare/ME Welfare/SE Small Eligible DB/ME DB/SE DC/ME/403b DC/ME/403b DC/SE/fnon-403b DC/SE/fnon-403b DC/SE/fnon-403b DC/SE/fnon-403b DB/ME	3,760 70,416 818,687 2,903,000 0 434,442 0 0 2,433,155 4,595 0 30,808 172,566 1,936 23,211 13,578 52 129,996	3,760 7,259 121,170 764,464 0 44,623 0 0 707,756 4,595 0 7,490 45,466 229 2,384 4,145 52 37,813	0 32,294 602,066 586,496 0 0 548,634 0 0 12,057 34,797 116 1,379 2,448 0 29,312	0 0 1,783 0 0 0 1,783 0 0 0 1,127 1,008 23 0 95	0 0 242,151 0 242,151 0 0 0 0 0 12,937 0 12,937 0 0 0	7,963 38,085 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	311 1,314 52,056 0 830 0 0 51,050 0 0 175 2,991 4 44 44 205 0 0 2,727 0	16,249 0 0 0 16,249 0 0 0 1,003 0 1,003	2,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53,344 3,423 0 235 0 0 0 0 2,884 8 13 147 0 0 154 0 0 216	432 664,427 0 65,945 0 587,701 0 10,782 40,126 328 3,523 3,711 0 31,399 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 309,902 0 48,648 0 261,254 0 0 18,260 224 2,599 1,479 0 13,958	262,049 0 6,205 0 255,844 0 0 15,306 20 332 1,285 0 13,669

Table TA\_2: Number of 5500s and Schedules Filed with Burden Estimates, Final Rules, 2009 by Filer Type

Type	Total	5500	Sch A	Sch MB	Sch SB	Sch C	Sch D	Sch E	Sch G	Sch H	Sch I	Sch P	Sch R	Sch SSA	Short Form
Schedules	780,450	186,822	234,611	2,318	42,163	46,112	55,229	0	3,370	87,422	21,036	0	90,987	0	593,628
Large Plans	151,753	151,753	221,877	1,621	10,277	46,112	46,124	0	3,370	87,348	358	0	73,601	0	0
DB/ME/100-1,000	642	642	202	602	0	558	191	0	6	633	0	0	575	0	0
DB/ME/1,000+	876	876	488	862	0	771	486	0	46	867	1	0	826	0	0
DB/SE/100-1,000	7,006	7,006	2,087	0	6,892	4,754	3,561	0	56	6,966	5	0	6,862	0	0
DB/SE/1,000+	3,432	3,432	1,064	0	3,385	2,611	2,442	0	78	3,416	0	0	3,361	0	0
DC/ME/non-403b DC/ME/403b	1,740 82	1,740 82	1,101 48	43 0	0	1,322 31	870 52	0	92 0	1,877 82	5 0	0	1,522 78	0	0
DC/SE/non-403b	57,357	57,357	31,870	114	0	20,314	33,099	0	2,790	56,896	99	0	53,515	0	0
DC/SE/403b	7,230	7,230	4,181	0	0	2,747	4,556	0	42	7,194	0	0	6,862	0	0
Welfare/ME	4,148	4,148	9,206	0	0	2,398	166	0	53	2,749	8	0	0	0	0
Welfare/SE	69,240	69,240	171,630	0	0	10,605	701	0	207	6,668	240	0	0	0	0
Small Eligible	593,628	0	0	535	30,269	0	0	0	0	0	0	0	0	0	593,628
DB/ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DB/SE	34,299	0	0	0	30,269	0	0	0	0	0	0	0	0	0	34,299
DC/ME/non-403b DC/ME/403b	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DC/SE/non-403b	544,378	0	0	535	0	0	0	0	0	0	0	0	0	0	544.378
DC/SE/403b	8,836	0	0	0	0	0	0	0	0	0	0	0	0	0	8,836
Welfare/ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Welfare/SE	6,114	0	0	0	0	0	0	0	0	0	0	0	0	0	6,114
Small Ineligible	35,069	35,069	12,734	162	1,617	0	9,105	0	0	75	20,678	0	17,386	0	0
DB/ME	176	176	42	126	0	0	11	0	0	1	164	0	149	0	0
DB/SE DC/ME/non-403b	1,833 3,188	1,833 3,188	501 890	0 7	1,617 0	0	134 621	0	0	2 21	1,762 1,903	0	1,733 1,479	0	0
DC/ME/non-403b DC/ME/403b	3,188 101	3,188	890 49	0	0	0	43	0	0	21 0	1,903	0	1,479	0	0
DC/SE/non-403b	29,084	29,084	10,659	29	0	0	8.265	0	0	22	16,102	0	13,958	0	0
DC/SE/403b	0	0	0	0	0	0	0,203	0	0	0	0	0	0	0	0
Welfare/ME	361	361	346	0	0	0	3	0	0	27	327	0	0	0	0
Welfare/SE	327	327	248	0	0	0	28	0	0	2	320	0	0	0	0
Hours/Schedule															
Large Plans															
DB/ME/100-1,000		2.03	2.87	8.35	0.00	4.09	1.67	0.00	17.53	8.59	2.14	0.00	3.02	8.06	0.00
DB/ME/1,000+		2.03	2.87	8.35	0.00	4.09	1.67	0.00	17.53	8.59	2.14	0.00	5.02	8.06	0.00
DB/SE/100-1,000		2.02	2.87	0.00	6.63	4.09	1.67	0.00	17.53	8.59	2.14	0.00	1.99	8.06	0.00
DB/SE/1,000+		2.02	2.87	0.00	6.63	4.09	1.67	0.00	17.53	8.59	2.14	0.00	3.99	8.06	0.00
DC/ME/non-403b		1.83	2.87	3.33	0.00	2.70 2.70	1.65	3.30	11.09	8.59 8.59	2.08	0.00	2.00	6.14	0.00
DC/ME/403b DC/SE/non-403b		2.35 1.82	2.87 2.87	3.33 3.33	0.00	2.70	1.65 1.65	3.30 3.30	11.09 11.09	7.51	2.08 2.08	0.00	2.00 1.50	6.14 6.14	0.00
DC/SE/403b		2.34	2.87	3.33	0.00	2.70	1.65	3.30	11.09	7.51	2.08	0.00	1.50	6.14	0.00
Welfare/ME		1.77	3.66	0.00	0.00	3.64	1.87	0.00	10.99	8.59	1.92	0.00	0.00	0.00	0.00
Welfare/SE		1.75	3.66	0.00	0.00	3.64	1.87	0.00	10.99	8.59	1.92	0.00	0.00	0.00	0.00
Small Eligible															
DB/ME		1.30	2.75	8.35	0.00	0.00	0.33	0.00	0.00	8.59	2.14	0.00	1.50	1.70	2.53
DB/SE DC/ME/non-403b		1.30 1.30	2.75 2.75	0.00 3.33	6.82 0.00	0.00	0.33	0.00 3.30	0.00	8.59 7.51	2.14 2.08	0.00	1.50 1.00	1.70 1.70	2.53 2.53
DC/ME/1011-4030		0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.53
DC/SE/non-403b		1.30	2.75	3.33	0.00	0.00	0.33	3.30	0.00	7.51	2.08	0.00	1.00	1.70	2.53
DC/SE/403b		0.52													
		0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.53
Welfare/ME		1.23	2.60	0.00	0.00	0.00	0.33	0.00	0.00	8.59	1.92	0.00	0.00	0.00	2.53
Welfare/ME Welfare/SE															
Welfare/ME Welfare/SE Small Ineligible		1.23 1.23	2.60 2.60	0.00	0.00	0.00	0.33 0.33	0.00	0.00	8.59 8.59	1.92 1.92	0.00	0.00 0.00	0.00	2.53 2.53
Welfare/ME Welfare/SE Small Ineligible DB/ME		1.23 1.23 1.33	2.60 2.60 2.87	0.00 0.00 8.35	0.00	0.00	0.33 0.33	0.00	0.00	8.59 8.59 8.59	1.92 1.92 2.14	0.00	0.00 0.00 2.52	0.00 0.00	2.53 2.53 0.00
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/SE		1.23 1.23 1.33 1.31	2.60 2.60 2.87 2.87	0.00 0.00 8.35 0.00	0.00 0.00 0.00 6.82	0.00 0.00 0.00 0.00	0.33 0.33 0.33 0.33	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	8.59 8.59 8.59 8.59	1.92 1.92 2.14 2.14	0.00 0.00 0.00 0.00	0.00 0.00 2.52 1.56	0.00 0.00 1.70 1.70	2.53 2.53 0.00 0.00
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/SE DC/ME/non-403b		1.23 1.23 1.33 1.31 1.33	2.60 2.60 2.87 2.87 2.87	0.00 0.00 8.35 0.00 3.33	0.00 0.00 0.00 6.82 0.00	0.00 0.00 0.00 0.00 0.00	0.33 0.33 0.33 0.33 0.33	0.00 0.00 0.00 0.00 0.00 3.30	0.00 0.00 0.00 0.00 0.00	8.59 8.59 8.59 8.59 7.51	1.92 1.92 2.14 2.14 2.08	0.00 0.00 0.00 0.00 0.00	0.00 0.00 2.52 1.56 1.03	1.70 1.70 1.70	2.53 2.53 0.00 0.00 0.00
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/SE		1.23 1.23 1.33 1.31	2.60 2.60 2.87 2.87	0.00 0.00 8.35 0.00	0.00 0.00 0.00 6.82	0.00 0.00 0.00 0.00	0.33 0.33 0.33 0.33	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	8.59 8.59 8.59 8.59	1.92 1.92 2.14 2.14	0.00 0.00 0.00 0.00	0.00 0.00 2.52 1.56	0.00 0.00 1.70 1.70	2.53 2.53 0.00 0.00
Welfare/ME Welfare/SE Small ineligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b		1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00	8.35 0.00 3.33 0.00 3.33 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.03	1.70 1.70 1.70 0.00 1.70 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/SE DC/ME/non-403b DC/ME/403b DC/SE/1003b Welfare/ME		1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71	0.00 0.00 8.35 0.00 3.33 0.00 3.33 0.00 0.00	0.00 0.00 6.82 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	2.52 1.56 1.03 0.03 1.03 0.03 0.03	1.70 1.70 1.70 0.00 1.70 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Welfare/ME Welfare/SE Small ineligible DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b		1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00	8.35 0.00 3.33 0.00 3.33 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.03	1.70 1.70 1.70 0.00 1.70 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/ME/H03b DC/SE/H03b Welfare/ME Welfare/ME Total Burden Hours	4,081,782	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71	8.35 0.00 3.33 0.00 3.33 0.00 0.00 0.00	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	2.52 1.56 1.03 0.03 1.03 0.03 0.00 0.00	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b Melfare/ME Welfare/SE Total Burden Hours Large Plans	2,210,008	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 323,013 277,085	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 0.00 15,701	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 79,407	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,955	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.03 0.00 0.00 145,870	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small ineligible DB:ME DB:ME DB:ME DC:ME:non-403b DC:ME:/non-403b DC:SE:/non-403b DC:SE:/403b Welfare/ME Welfare/ME Welfare/ME Total Burden Hours Large Plans DB:ME:/100-1,000	2,210,008 16,791	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 277,085 1,306	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 579	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 285,527 68,171	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 79,407 76,416	0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,360 5,436	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 0.00 145,870 126,938 1,737	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b Melfare/ME Welfare/ME Welfare/SE Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/1,000+	2,210,008 16,791 26,746	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 277,085 1,306 1,782	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 579	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 285,527 68,171	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 814	0.00 0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,955 681,360 5,436	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 145,870 126,938 1,737 4,147	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small ineligible DB:ME DB:ME DB:ME DC:ME:non-403b DC:ME:/non-403b DC:SE:/non-403b DC:SE:/403b Welfare/ME Welfare/ME Welfare/ME Total Burden Hours Large Plans DB:ME:/100-1,000	2,210,008 16,791	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 277,085 1,306	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 579	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 285,527 68,171	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 79,407 76,416	0.00 0.00 0.00 3.30 0.00 3.30 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,360 5,436	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 0.00 145,870 126,938 1,737	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/103b DC/SE/103b DC/SE/103b Welfare/ME Welfare/SE Total Burden Hours Large Plans DB/ME/1,000+ DB/SE/100-1,000 DB/SE/100-1,000 DB/SE/100-0 DB/SE/100-0 DC/ME/non-403b	2,210,008 16,791 26,746 165,722	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 323,013 277,085 1,306 1,782 14,137	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 579 1,400 5,985	0.00 0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 0.33 79,407 76,416 320 814 45,962	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,955 681,360 5,436 7,446 59,826	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0 2	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 0.00 145,870 126,938 1,737 4,147 13,667	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DC/ME/Indn-403b DC/SE/Indn-403b DC/SE/Indn-403b DC/SE/Indn-403b Melfare/ME Welfare/ME Welfare/ME DB/ME/100-1,000 DB/ME/1,000-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DC/ME/Indn-403b DC/ME/Indn-403b	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.22 323,013 277,085 1,306 1,782 14,137 6,925 3,189	2.60 2.60 2.87 2.87 2.87 0.00 2.71 2.71 2.71 815,534 779,246 5.985 3.051 3.158 3.158	0.00 0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 45,717 22,454 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 0.33 0.33 0.33 0.33 0.33 0.33 0.34 16 16 16 16 16 16 16 16 16 16 16 16 16	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,360 5,436 7,446 59,826 29,337 16,120 704	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0 2 1.91 1.91 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 145,870 126,938 1,737 4,147 13,667 13,446 3,049 157	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/103b Welfare/ME Welfare/ME Welfare/ME DB/ME/100-1,000 DB/ME/1,000-1 DB/SE/1,000-1 DB/SE/I,000-1 DB/SE/I/DB/SE/SE/SE/SE/SE/SE/SE/SE/SE/SE/SE/SE/SE/	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565	1.23 1.23 1.33 1.31 1.33 0.64 1.31 0.52 1.24 1.23 277,085 1.306 1,762 14,137 6,925 3,189 104,164	2.60 2.60 2.87 2.87 2.87 0.00 2.71 2.71 815,534 779,246 579 1.400 5.985 3.051 3.158 1.358	0.00 0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 143 0 0 380	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 45,717 22,454 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 79,407 76,416 320 814 5,962 4,088 1,435 86 54,575	0.00 0.00 0.00 0.00 0.00 3.30 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,955 681,360 5.436 7.446 59,826 29,337 16,120 704 427,557	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0 2 11 10 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 0.00 0.00 145,870 126,938 1,737 4,147 13,647 13,446 3,049 150,045 150,04	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DC/ME/H03-0 DC/ME/H03-0 DC/SE/H03-0 DC/SE/H03-0 Welfare/ME Welfare/ME Welfare/ME DB/ME/100-1,000 DB/ME/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DC/SE/H03-0 DC/ME/H03-0 DC/SE/H03-0	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 323,013 277,085 1,306 1,782 1,4137 6,925 3,189 194 104,164	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 815,534 779,246 579 1.400 5,985 3,051 3,158 137 91,399 11,991	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 6.82 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 414 5,962 4,088 1,435 86 54,575 7,512	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 8.59 8.59 681,955 681,955 681,360 7.446 59,826 29,337 16,120 704 427,557 54,059	1.92 1.92 2.14 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0 2 2 11 0 0 0 206	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 126,938 1,737 4,147 13,416 3,049 157 80,451 10,316	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b Welfare/ME Welfare/SE Total Burden Hours Large Plans DB/ME/1,000+ DB/SE/1,000+ DB/SE/1,000+ DB/SE/1,000+ DC/SE/100-1,000 DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/RO3b Welfare/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243	1.23 1.23 1.33 1.31 1.33 0.52 1.24 1.23 323,013 277,085 1.306 1.782 14,137 6,925 3,189 194 16,484 16,889 17,328	2.60 2.60 2.67 2.87 2.87 2.87 0.00 2.71 2.71 2.71 815,534 779,246 5.985 3.051 3.158 137 91,399 11,991 33,678	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 380 0	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 285,527 68,171 0 0 45,717 22,454 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.03 0.03 0.33 0.33 0.33 79,407 76,416 320 220 4,088 1,435 86 54,575 7,512 311	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 8.59 8.59 8.59 881,955 681,955 681,955 7.446 59,826 7.446 29,337 16,120 704 4227,557 54,069	1.92 1.92 2.14 2.08 0.00 1.92 1.92 43,600 707 0 0 2 11 0 0 206 0 15	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 0.03 0.00 0.00 126,938 1,737 1,1347 13,646 3,049 157 80,451 10,010 0.00	0.00 0.00 1.70 1.70 0.00 1.70 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b DC/SE/H03b Welfare/ME Welfare/ME Welfare/SE  Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/1,000+ DB/SE/H00-1,000 DB/SE/	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909	1.23 1.23 1.31 1.31 1.32 0.554 1.31 0.552 1.24 1.23 323,013 277,085 1,705 1,705 1,4137 6,925 1,4137 6,925 1,4147 1,689 7,328 1,744 16,889 7,328	2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 815,534 779,246 579 1.400 5,985 3,051 3,158 137 91,399 11,991	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 6.82 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 414 5,962 4,088 1,435 86 54,575 7,512	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 8.59 8.59 681,955 681,955 681,360 7.446 59,826 29,337 16,120 704 427,557 54,059	1.92 1.92 2.14 2.14 2.14 2.08 0.00 2.08 0.00 1.92 1.92 43,600 707 0 2 2 11 0 0 0 206	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 126,938 1,737 4,147 13,416 3,049 157 80,451 10,316	0.00 0.00 1.70 1.70 1.70 0.00 1.70 0.00 0.0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b Welfare/ME Welfare/SE Total Burden Hours Large Plans DB/ME/1,000+ DB/SE/1,000+ DB/SE/1,000+ DB/SE/1,000+ DC/SE/100-1,000 DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/RO3b Welfare/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243	1.23 1.23 1.33 1.31 1.33 0.52 1.24 1.23 323,013 277,085 1.306 1.782 14,137 6,925 3,189 194 16,484 16,889 17,328	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 5.79 1.400 5.985 3.051 3.158 137 91,399 11,991 33,678	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 143 0 380 0 0	0.00 0.00 0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 148,777 2,281 3,152 19,436 10,674 3,572 85 54,884 7,423 8,719 38,559	0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.03 79,407 76,416 320 814 4,982 4,088 1,435 86 1,435 86 7,512 1,1314	0.00 0.00 0.00 3.30 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 681,955 54,356 7.446 59,826 29,337 16,120 704 427,557 54,059 23,609 57,266	1.92 1.92 2.14 2.14 2.08 0.00 2.08 0.00 1.92 43,600 707 0 2 11 0 0 0 10 206 0 15 462	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2.52 1.56 1.03 0.03 1.03 0.00 0.00 145,870 126,938 1,737 4,147 13,467 13,416 3,049 157 80,451 10,316 0 0	0.00 0.00 1.70 1.70 0.00 1.70 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/non-403b DC/SE/non-403b DC/SE/103b Welfare/ME Welfare/ME Welfare/ME Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/1,000-1 DB/SE/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b Melfare/SE Welfare/ME Welfare/ME Welfare/ME Welfare/ME Welfare/ME Melfare/SE Small Eligible DB/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909 1,711,953	1.23 1.23 1.31 1.31 1.32 0.54 1.32 0.52 1.24 1.23 277.085 1.306 1.702 14,137 6,925 3,189 194 104,164 16,889 7,328 121,170	2.60 2.60 2.67 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 3.79 1.400 5.985 3.051 3.158 137 91,399 11,991 33,678 627,869	0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 143 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.33 79,407 76,416 320 814 4,088 1,435 86 54,675 7,512 311 1,314 0	0.00 0.00 0.00 3.30 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 8.59 8.59 7.446 59,826 29,337 16,120 704 427,557 54,059 23,609 57,266	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 43,600 707 0 0 2 11 10 0 0 2,08 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 1.56 1.56 1.03 0.03 0.03 0.00 0.00 126,938 1.737 4.147 13,667 13,416 3,049 157 80,451 10,316 0.00 0.00	0.00 0.00 1.70 1.70 0.00 1.70 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b Welfare/ME Welfare/ME Welfare/ME DB/ME/100-1,000 DB/ME/1,000+ DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/SE/100-1,000 DB/ME/1,000+ DB/ME/I,000+ DB/ME/I,000+ DB/ME/I,000+ DB/ME/I,000+ DB/ME/I,000+ DB/ME/I DB/ME DB/ME DB/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 74,243 848,909 1,711,93 0 293,223	1.23 1.23 1.33 1.31 1.33 0.64 1.35 0.52 1.24 1.23 323,013 277,085 1.782 1.4,137 6,925 3,189 194 104,164 16,889 7,328 0 0 0 0 0 0 0 0 0 0 1,782 1	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.71 2.71 2.71 815,534 779,246 5.79 1,400 5.985 3.051 3.158 137 91,399 11,991 33,678 627,869	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 143 0 380 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.30 0.00 0.33 0.33 0.30 79,407 76,416 320 814 4.088 84 1,435 86 1,435 86 1,435 86 1,545	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,955 681,955 681,955 681,955 681,955 681,955 0.00 7.446 59,826 29,337 16,120 704 422,7557 704 905 905 905 905 905 905 905 905 905 905	1.92 1.92 2.14 2.14 2.08 0.00 0.00 1.92 1.92 1.92 1.10 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.56 1.03 0.03 1.03 0.00 0.00 126,938 1,737 4,147 13,667 13,416 3,049 157 80,451 0.00 0.00	0.00 0.00 1.70 1.70 0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/non-403b DC/SE/non-403b DC/SE/103b Welfare/ME Welfare/ME Welfare/ME Melfare/ME Melfare/ME Melfare/ME DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DC/ME/non-403b DC/SE/100-1,000 DB/ME/DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,665 74,243 848,909 1,711,953 0 293,223	1.23 1.23 1.31 1.33 0.54 1.31 0.52 1.24 1.23 277.085 1.765 1.765 1.766 1.769 1.789 1.4137 6.925 3.189 7.328 121.170 0 0 0	2.60 2.60 2.67 2.87 2.87 2.87 0.00 2.71 2.71 2.71 3.75 1.400 5.985 3.051 3.158 3.051 3.159 9.1.991 3.678 627.869 0 0	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 45,717 22,454 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.30 0.30 0.33 0.30 79,407 76,416 320 814 5,962 4,088 1,435 86 54,675 7,512 7,512 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,360 5.436 7.446 59,826 29,337 16,120 74,465 9.26 29,337 16,120 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 43,600 707 0 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 1.56 1.56 1.03 0.03 1.03 0.03 0.00 0.00 126,938 1,737 13,646 3,049 157 80,451 10,316 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/Inon-403b DC/ME/Inon-403b DC/SE/I03b Welfare/ME Welfare/ME Welfare/ME DB/ME/I00-1,000 DC/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DB/ME/I00-1,000 DC/ME/I00-1,000 DC/ME/I00-1,	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 0 1,380,855	1.23 1.23 1.31 1.31 1.32 0.54 1.30 0.52 1.24 1.23 323,013 277,085 1.306 1.782 14,137 6,925 3.189 194 104,164 16,889 7.328 121,170 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.71 2.71 815,534 779,246 5.79 1.400 5.985 3.051 3.158 137 91,399 11,991 33,678 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,955 681,955 681,955 0.00 7.446 59,826 29,337 16,120 704 427,557 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 43,600 707 0 0 2 2 41,1 11 10 0 0 206 462 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 1.56 1.56 1.03 0.03 0.03 0.03 0.03 1.03 0.00 126,938 1,737 4,147 13,667 13,416 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 1.70 1.70 0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/Hon-403b DC/SE/Hon-403b DC/SE/Hon-403b Melfare/ME Welfare/ME Welfare/ME Melfare/ME Welfare/ME Melfare/ME Melfare/ME DB/ME/100-1,000 DB/ME/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DB/SE/100-1,000 DC/ME/Hon-403b DC/SE/Hon-403b	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 0 1,380,855 22,385	1.23 1.23 1.31 1.33 0.54 1.37 0.52 1.24 1.23 277.085 1.306 1.762 1	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 3.155 3.051 3.051 3.367 3.367 627,869 0 0 0 0 0 0 0 0 0.00 0 0.00 0.00 0.00	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 45,717 22,454 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 814 5,962 4,088 1,435 86 54,675 7,512 7,512 7,512 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 8.59 681,955 681,300 5,436 5,436 7,446 427,557 54,059 23,609 57,266 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,08 0,00 2,08 0,00 1,92 1,92 43,600 0 0 0 15 40 0 0 15 462 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.56 1.03 1.03 0.03 1.03 0.00 0.00 0.00 126,938 1,737 13,467 13,447 13,447 13,447 10,349 10,	0.00 0.00 1.70 1.70 0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/SE DC/ME/non-403b DC/SE/non-403b DC/SE/non-403b DC/SE/non-403b Melfare/ME Welfare/SE  Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/1,000- DB/SE/1,000- DB/SE/1,000- DB/SE/1,000- DB/SE/1,000- DC/SE/non-403b DC/SE/R03b Welfare/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 1,380,855 22,385	1.23 1.23 1.33 1.31 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 323,013 277.085 1.306 1.782 1.4137 6,925 3,189 104,164 16,889 7,328 121,170 0 0 0 0 0 0 0 0	2.60 2.60 2.67 2.87 2.87 0.00 0.00 2.71 2.71 815,534 779,246 779,246 3.051 3.158 13,79 91,399 11,991 33,678 627,869 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 3.33 0.00 0.00 0.00 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.00 0.33 0.00 0.33 0.00 0.33 0.33 320 814 5,962 4,088 4,088 1,435 86 54,575 7,512 311 1,314 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 8.59 8.59 8.59 8.59 8.59	1,92 1,92 2,14 2,14 2,08 0,00 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 1.56 1.03 0.03 1.03 0.03 0.03 0.03 0.00 126,938 1,737 4,147 13,667 13,416 0.03 0.03 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00
Welfare/ME Welfare/NE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/Ind/ME DC/ME/Ind/ME DC/SE/Ind/MB DC/SE/Ind/MB Welfare/ME Welfare/ME Welfare/ME DB/ME/100-1,000 DB/ME/1,000-1,000 DB/ME/1,000-1,000 DB/ME/1,000-1,000 DB/ME/100-1,000 DC/ME/I00-1,000 DC/ME/I00-1,000 DC/ME/I00-1,000 DC/SE/I00-1,000 DC/SE/I00-1,000 DC/SE/I00-1,000 DC/SE/I00-1,000 DB/ME DB/ME/I003b Welfare/ME Welfare/ME	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 0 1,380,855 22,385	1.23 1.23 1.31 1.33 0.54 1.37 0.52 1.24 1.23 277.085 1.306 1.762 1	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 3.155 3.051 3.051 3.367 3.367 627,869 0 0 0 0 0 0 0 0 0.00 0 0.00 0.00 0.00	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 45,717 22,454 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 814 5,962 4,088 1,435 86 54,675 7,512 7,512 7,512 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 8.59 681,955 681,300 5,436 5,436 7,446 427,557 54,059 23,609 57,266 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,08 0,00 2,08 0,00 1,92 1,92 43,600 0 0 0 15 40 0 0 15 462 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.56 1.03 1.03 0.03 1.03 0.00 0.00 0.00 126,938 1,737 13,467 13,447 13,447 13,447 10,349 10,	0.00 0.00 1.70 1.70 0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b DC/SE/H03b Welfare/ME Welfare/ME Welfare/ME DB/ME/1,000+ DB/ME/1,000+ DB/ME/1,000+ DB/ME/1,000+ DB/SE/1,000+ DB/SE/1,000+ DC/ME/H03b DC/SE/H03b Melfare/ME Welfare/ME Welfare/ME Welfare/ME DB/ME Small Ineligible DB/ME Small Ineligible DB/ME DB/ME Small Ineligible DB/ME	2,210,008 16,791 16,791 26,746 165,722 91,314 31,696 844,565 108,655 74,243 848,909 1,711,953 0 0 1,380,855 22,385 0 0 15,489 159,821 2,145	1.23 1.23 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 323,013 277,085 1.306 1.782 14,137 6,925 3,189 7,328 121,170 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 2.00 0.00 2.71 2.71 2.71 3.15,534 779,246 5.99 1.400 5.998 3.051 3.158 9.301 1.391 1.399 11.991 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 79,407 76,416 320 4,088 1,435 86 54,575 7,512 311 1,314 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,955 681,360 5,436 7,446 59,826 29,337 16,120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,14 2,08 0,00 2,08 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 1.56 1.03 0.03 1.03 0.03 0.00 0.00 1.26,938 1.737 1.3416 3.049 157 80,451 10,316 0 0 0 0 0 0 10,000 0 0 10,000 0 0 10,000 0 0 10,000 0 0 10,000 0 0 10,000 0 0 11,000 0 0 0	0.00 1.70 1.70 1.70 0.00 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/SE Small ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/non-403b DC/SE/non-403b DC/SE/1033 Welfare/ME Welfare/ME Welfare/ME Welfare/ME Melfare/ME JDB/ME/100-0,000 DB/ME/1,000-0 DB/ME/1,000-0 DB/ME/1,000-0 DB/ME/100-1,000 DB/ME/DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME/DB/ME/DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME/DB/ME DB/ME/DB/M	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 74,243 848,909 1,711,953 0 293,223 0 1,380,855 22,385 20 1,380,855 21,346	1,23 1,23 1,33 1,31 1,33 1,51 1,33 1,51 1,33 1,51 1,52 1,24 1,23 1,70 1,70 1,70 1,70 1,70 1,70 1,70 1,70	2.60 2.60 2.67 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 2.71 3.75 1.400 5.985 3.051 3.158 137 91.399 11.991 3.678 627.869 0 0 0 0 0 0 0 0 0 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 3.33 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.30 0.30 0.30	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 8.59 8.59 8.59 8.59 8.59	1,92 1,92 2,14 2,14 2,08 0,00 2,08 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.56 1.03 0.03 1.03 0.03 0.03 0.00 1.05 1.737 1.3,667 1.3,416 3,049 1.57 80,451 1.0,316 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 1.70 1.70 1.70 0.00 0.00	2.53 2.53 0.00
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b DC/SE/H03b Welfare/ME Welfare/SE  Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/SE/1000-1 DB/ME/100-1,000 DB/SE/1000-1 DB/SE/1000-1 DC/ME/H03b DC/SE/H03b Welfare/ME Welfare/ME Welfare/SE Small Eligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME Welfare/ME Welfare/ME Welfare/ME Welfare/ME Welfare/ME Welfare/ME Welfare/ME DB/ME DB/ME Small Ineligible DB/ME Small Ineligible DB/ME Small Ineligible DB/ME Small Ineligible DB/ME DB/ME Small Ineligible DB/ME DB/ME DB/ME Small Ineligible DB/ME	2,210,008 16,791 16,791 26,746 155,722 165,722 191,314 31,696 844,565 108,655 74,243 848,909 1,711,963 0 0 1,380,855 22,385 15,489 159,821 2,145 21,386 21,660	1.23 1.23 1.33 1.31 1.33 0.64 1.35 0.52 1.24 1.23 277,085 1.782 14,137 6,925 3.189 7,328 124,137 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 815,534 779,246 5.985 3.061 3.168 137 91,399 11,991 33,678 627,869 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 13,783 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.00 0.33 0.00 0.33 0.00 0.33 0.33 79,407 76,416 320 844 4,088 1,435 85 7,512 311 1,314 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.59 681,955 681,350 7.446 59,826 59,826 59,826 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,08 0,00 1,92 1,92 43,600 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 1.56 1.03 0.03 0.03 0.03 0.00 0.00 0.00 1.73 1.737 4.147 13.667 13.416 3.049 10.316 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/NE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME DB/ME/DB/ME/DB/ME DB/ME/DB/ME/DB/ME Welfare/ME Welfare/ME Welfare/ME ME/DB/MB/DB/ME/DB/MB/DB/ME/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/MB/DB/DB/DB/MB/DB/DB/DB/MB/DB/DB/DB/	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 74,243 0 0,136,655 74,243 0 0,136,655 74,243 0 0,136,655 74,243 0 0,136,655 74,243 293,223 0 0,136,655 22,385 0,136,489 159,821 2,145 21,386 12,660 56	1,23 1,23 1,33 1,31 1,33 1,51 1,33 0,54 1,31 0,52 1,24 1,23 1,23 1,768 1	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.87 0.00 2.71 2.71 3.75 3.051 3.158 3.35 137 91 3.39 11,991 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 143 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.30 0.30 0.30	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.000 8.59 8.59 8.59 8.59 8.59 8.59 8.59 681,360 5.4,36 7.446 59,826 29,337 16,120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,08 0,00 2,08 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 1.56 1.96 1.03 0.03 1.03 0.03 0.03 0.00 126,938 1,737 4,147 13,646 3,049 157 80,451 10,316 0 0 0 0 0 18,932 376 2,695 1,519	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b DC/SE/H03b Welfare/ME Welfare/SE  Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/	2,210,008 16,791 16,791 16,791 16,792 165,722 195,742 191,314 31,696 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 0 1,380,855 22,385 22,385 15,489 159,621 2,145 21,386 26 12,660 56 119,611	1.23 1.23 1.33 1.31 1.33 0.64 1.35 0.52 1.24 1.23 277,085 1.782 14,137 6,925 3,189 7,328 121,170 0 0 0 0 0 0 0 45,925 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.67 0.00 2.71 2.71 815,534 779,246 5.985 3.061 3.168 137 91,399 11,991 33,678 627,869 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 3.33 0.00 0.00	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.30 0.30 0.30	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.61,955 681,955 681,300 7.446 59,826 29,337 16,120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 43,600 707 0 0 10 10 10 10 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 1.56 1.03 0.03 0.03 0.03 0.00 0.00 0.00 1.73 1.737 4.147 13.646 3.049 157 80.451 0.361 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DB/ME DC/ME/non-403b DC/SE/103b DC/SE/103b Welfare/ME Welfare/ME Welfare/ME Welfare/ME Melfare/ME Melfare/ME Melfare/ME Melfare/ME Melfare/ME Melfare/ME Melfare/ME DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DB/ME/100-1,000 DC/ME/non-403b DC/SE/100-403b DC/SE/1003b Welfare/ME Welfare/ME DB/ME DB/ME DB/ME DB/ME DB/SE DC/ME/103b DC/SE/103b Welfare/ME Welfare/ME Welfare/ME Welfare/ME Melfare/ME DB/ME DB/ME/DB/M	2,210,008 16,791 26,746 165,722 91,314 31,696 1,366 844,565 74,243 0 0 1,711,953 0 0 1,380,855 74,243 0 0 1,711,953 0 0 1,380,855 22,385 0 1,5489 159,821 2,145 21,386 12,660 15,669 119,611	1.23 1.23 1.31 1.33 1.31 1.33 0.54 1.31 0.52 1.24 1.23 277.085 1.306 1.762 1.41,37 6,925 3,189 141,37 6,925 3,189 7,328 121,170 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.71 2.71 2.71 3.79 1.400 5.985 3.051 3.153 137 91.399 1.399 0 0 0 0 0 0 0 0 0 0 0.00 0.00 0.00	0.00 0.00 0.00 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5,027 7,198 0 0 0 143 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.30 0.30 0.30 0.30 0.30 76,416 320 814 5,962 4,088 1,435 86 54,675 7,512 7,512 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 3.30 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 8.59 8.59 8.59 8.59 8.59 8.59 8.59 8.59	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 1,92 1,92 1,92 1,92 1,92 1,92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 1.56 1.03 0.03 1.03 0.03 0.03 0.00 1.05 1.05 1.05 1.05 1.05 1.05 1.05	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Welfare/ME Welfare/ME Welfare/SE Small Ineligible DB/ME DB/ME DB/ME DB/ME DC/ME/H03b DC/SE/H03b DC/SE/H03b Welfare/ME Welfare/SE  Total Burden Hours Large Plans DB/ME/100-1,000 DB/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/ME/	2,210,008 16,791 16,791 16,791 16,792 165,722 195,742 191,314 31,696 844,565 108,655 74,243 848,909 1,711,953 0 293,223 0 0 1,380,855 22,385 22,385 15,489 159,621 2,145 21,386 26 12,660 56 119,611	1.23 1.23 1.33 1.31 1.33 0.64 1.35 0.52 1.24 1.23 277,085 1.782 14,137 6,925 3,189 7,328 121,170 0 0 0 0 0 0 0 45,925 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.60 2.60 2.60 2.87 2.87 2.87 0.00 2.67 0.00 2.71 2.71 815,534 779,246 5.985 3.061 3.168 137 91,399 11,991 33,678 627,869 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 8.35 0.00 3.33 0.00 0.00 0.00 0.00 15,701 12,747 5.027 7.198 0 0 143 0 0 1,783 0 0 1,783 0 0 1,783 0 0 1,783 0 0 0 1,783 0 0 0 0 1,783 0 0 0 0 0 1,783 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 6.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.33 0.33 0.33 0.33 0.33 0.30 0.30 0.30	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	8.59 8.59 8.59 7.51 0.00 7.51 0.00 8.59 8.59 8.61,955 681,955 681,300 7.446 59,826 29,337 16,120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,92 1,92 2,14 2,14 2,08 0,00 1,92 1,92 43,600 707 0 0 10 10 10 10 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 1.56 1.03 0.03 0.03 0.03 0.00 0.00 0.00 1.73 1.737 4.147 13.646 3.049 157 80.451 0.361 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 1.70 1.70 1.70 0.00 0.00 0.00	2.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

Table TA\_3
Burden Summaries
Current Rules

Filer Type	Total Hours	Provider Hours	Sponsor Hours	Total Cost	Provider Cost	Sponsor Cost
Large Plans	2,243,564	1,658,957	584,607	\$177,162,091	\$142,670,289	\$34,491,802
DB/ME/100-1,000	17,982	12,725	5,257	1,404,543	1,094,355	310,188
DB/ME/1,000+	25,300	18,474	6,826	1,991,476	1,588,734	402,742
DB/SE/100-1,000	196,802	139,554	57,248	15,379,279	12,001,653	3,377,625
DB/SE/1,000+	89,734	66,222	23,511	7,082,281	5,695,115	1,387,166
DC/ME/non-403b	33,429	21,620	11,809	2,556,066	1,859,360	696,707
DC/ME/403b	43	35	8	3,461	2,976	485
DC/SE/non-403b	987,411	623,442	363,968	75,090,167	53,616,026	21,474,141
DC/SE/403b	3,760	3,039	721	303,870	261,320	42,550
Welfare/ME	70,416	55,039	15,377	5,640,631	4,733,390	907,240
Welfare/SE	818,687	718,807	99,881	67,710,318	61,817,361	5,892,958
Small Eligible	2,903,000	2,332,355	570,645	\$234,250,610	\$200,582,569	\$33,668,041
DB/ME	0	0	0	0	0	0
DB/SE	434,442	373,193	61,249	35,708,292	32,094,586	3,613,706
DC/ME/non-403b	0	0	0	0	0	0
DC/ME/403b	0	0	0	0	0	0
DC/SE/non-403b	2,433,155	1,929,471	503,683	195,651,859	165,934,541	29,717,318
DC/SE/403b	4,595	3,718	877	371,517	319,775	51,742
Welfare/ME	0	0	0	0	0	0
Welfare/SE	30,808	25,973	4,835	2,518,942	2,233,667	285,275
Small Ineligible	172,566	138,609	33,957	\$13,923,862	\$11,920,395	\$2,003,467
DB/ME	1,936	1,654	282	158,879	142,233	16,646
DB/SE	23,211	19,939	3,272	1,907,782	1,714,713	193,069
DC/ME/non-403b	13,578	10,726	2,852	1,090,690	922,416	168,274
DC/ME/403b	52	42	10	4,232	3,642	589
DC/SE/non-403b	129,996	103,086	26,910	10,453,065	8,865,362	1,587,703
DC/SE/403b	0	0	0	0	0	0
Welfare/ME	2,147	1,775	372	174,635	152,691	21,944
Welfare/SE	1,646	1,388	258	134,579	119,338	15,241
Large Pension	1,354,460	885,111	469,349	\$103,811,142	\$76,119,538	\$27,691,604
Small Pension	3,040,965	2,441,829	599,136	\$245,346,315	\$209,997,268	\$35,349,047
All Pension	4,395,425	3,326,940	1,068,486	\$349,157,457	\$286,116,806	\$63,040,651
Large Welfare	889,104	773,846	115,258	\$73,350,949	\$66,550,751	\$6,800,198
Small Welfare	34,601	29,136	5,465	\$2,828,157	\$2,505,697	\$322,460
All Welfare	923,705	802,982	120,723	\$76,179,106	\$69,056,448	\$7,122,658
Large Total	2,243,564	1,658,957	584,607	\$177,162,091	\$142,670,289	\$34,491,802
Small Total	3,075,567	2,470,965	604,602	\$248,174,472	\$212,502,965	\$35,671,507
All Total	5,319,130	4,129,922	1,189,209	\$425,336,563	\$355,173,254	\$70,163,309

Table TA\_4
Burden Summaries
Final Rules, 2009

Filer Type	Total Hours	Provider Hours	Sponsor Hours	Total Cost	Provider Cost	Sponsor Cost
Large Plans	2,210,008	1,688,781	521,227	\$175,987,588	\$145,235,200	\$30,752,388
DB/ME/100-1,000	16,791	12,701	4,090	1,333,610		241,326
DB/ME/1,000+	26,746	20,269	6,477	2,125,302		382,166
DB/SE/100-1,000	165,722	123,094	42,628	13,101,114		2,515,036
DB/SE/1,000+	91,314	67,415	23,899	7,207,755	5,797,694	1,410,061
DC/ME/non-403b	31,696	21,308	10,388	2,445,389	1,832,498	612,891
DC/ME/403b	1,366	910	456	105,174	78,283	26,891
DC/SE/non-403b	844,565	566,888	277,677	65,135,347	48,752,400	16,382,947
DC/SE/403b	108,655	72,917	35,738	8,379,398	6,270,839	2,108,559
Welfare/ME	74,243	57,868	16,376	5,942,772	4,976,613	966,160
Welfare/SE	848,909	745,411	103,497	70,211,726	64,105,376	6,106,351
Small Eligible	1,711,953	1,408,373	303,580	\$139,031,257	\$121,120,036	\$17,911,221
DB/ME	0	0	0	0	0	0
DB/SE	293,223	260,202	33,022	24,325,634	22,377,365	1,948,269
DC/ME/non-403b	0	0	0	0	0	0
DC/ME/403b	0	0	0	0	0	0
DC/SE/non-403b	1,380,855	1,117,524	263,330	111,643,582	96,107,089	15,536,493
DC/SE/403b	22,385	18,113	4,272	1,809,764	1,557,713	252,051
Welfare/ME	0	0	0	0	0	0
Welfare/SE	15,489	12,533	2,956	1,252,277	1,077,869	174,408
Small Ineligible	159,821	130,677	29,145	\$12,957,719	\$11,238,184	\$1,719,535
DB/ME	2,145	1,813	333	175,512	155,876	19,635
DB/SE	21,386	18,299	3,087	1,755,858	1,573,717	182,140
DC/ME/non-403b	12,660	10,193	2,466	1,022,128	876,606	145,522
DC/ME/403b	56	45	11	4,548	3,900	648
DC/SE/non-403b	119,611	97,024	22,587	9,676,686	8,344,050	1,332,636
DC/SE/403b	0	0	0	0	0	0
Welfare/ME	2,248	1,857	391	182,806	159,726	23,079
Welfare/SE	1,715	1,445	269	140,183	124,307	15,875
Large Pension	1,286,856	885,502	401,354	\$99,833,089	\$76,153,212	\$23,679,878
Small Pension	1,852,321	1,523,213	329,108	\$150,413,710	\$130,996,316	\$19,417,394
All Pension	3,139,178	2,408,715	730,462	\$250,246,800	\$207,149,528	\$43,097,272
Large Welfare	923,152	803,279	119,873	\$76,154,499	\$69,081,988	\$7,072,510
Small Welfare	19,452	15,836	3,616	\$1,575,266	\$1,361,903	\$213,363
All Welfare	942,604	819,115	123,489	\$77,729,764	\$70,443,891	\$7,285,873
Large Total	2,210,008	1,688,781	521,227	\$175,987,588		\$30,752,388
Small Total	1,871,774	1,539,049	332,725	\$151,988,976	\$132,358,219	\$19,630,757
All Total	4,081,782	3,227,830	853,952	\$327,976,564	\$277,593,419	\$50,383,145

Table TA\_5: Burden Estimates for the Regulatory Flexibility Act

	All	E & SSA Removed	Short Form 5500	Large 403(b)	Sch MB	Sch SB	Sch C	Sch R	Miscellaneous
All									
Number of Filers	628,697	163,180	593,628	0	697	31,886	0	1,882	35,069
Change in Hours	-1,203,793	-294,607	-876,932	0	44	-37,732	0	672	4,762
Change in Cost	-\$96,185,496	-\$22,570,768	-\$70,895,152	\$0	\$3,698	-\$3,163,766	\$0	\$52,053	\$388,439
Service Providers									
Change in Hours	-931,916	-192,183	-709,488	0	41	-34,726	0	458	3,982
Change in Cost	-\$80,144,745	-\$16,527,707	-\$61,015,995	\$0	\$3,490	-\$2,986,403	\$0	\$39,429	\$342,439
Plan Sponsors									
Change in Hours	-271,877	-102,425	-167,443	0	4	-3,006	0	214	780
Change in Cost	-\$16,040,751	-\$6,043,061	-\$9,879,157	\$0	\$207	-\$177,363	\$0	\$12,623	\$46,000

Table TA\_6: Burden Estimates for Executive Order

	All	E & SSA Removed	Short Form 5500	Large 403(b)	Sch MB	Sch SB	Sch C	Sch R	Miscellaneous
All									
Number of Filers	780,450	198,420	593,628	7,312	2,318	42,163	47,774	90,987	186,822
Change in Hours	-1,237,348	-529,781	-876,932	100,054	557	-51,777	25,029	10,597	84,905
Change in Cost	-\$97,359,999	-\$39,338,083	-\$70,895,152	\$7,704,578	\$47,198	-\$4,356,141	\$1,969,508	\$827,904	\$6,680,189
Service Providers									
Change in Hours	-902,091	-299,295	-709,488	66,718	532	-48,196	18,251	7,507	61,881
Change in Cost	-\$77,579,835	-\$25,739,412	-\$61,015,995	\$5,737,709	\$45,754	-\$4,144,876	\$1,569,595	\$645,604	\$5,321,787
Plan Sponsors									
Change in Hours	-335,257	-230,486	-167,443	33,337	24	-3,581	6,778	3,090	23,024
Change in Cost	-\$19,780,164	-\$13,598,671	-\$9,879,157	\$1,966,869	\$1,444	-\$211,265	\$399,913	\$182,300	\$1,358,402

Table TA 7: Burden summary for Paperwork Reduction Act (PRA), Baseline

Total	Provider	Sponsor	Total	Provider	Sponsor	Total
Large Pension Plans	Hours	Hours 469,349	Hours 1,354,460	Costs	Costs	Costs \$103,811,142
Small Pension Plans	885,111 2,441,829	469,349 599,136	3,040,965			\$103,811,142
Siliali Felision Flans	2,441,029	399,130	3,040,903	φ209,991,200	φ35,34 <del>3</del> ,047	\$243,340,313
Large Welfare Plans	773,846	115,258	889,104	\$66,550,751	\$6,800,198	\$73,350,949
Small Welfare Plans	29,136	5,465	34,601	\$2,505,697	\$322,460	\$2,828,157
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Large Plans	1,658,957	584,607	2,243,564	\$142,670,289	\$34,491,802	\$177,162,091
Small Plans	2,470,965	604,602	3,075,567	\$212,502,965	\$35,671,507	\$248,174,472
Total Plans	4,129,922	1,189,209	5,319,130	\$355,173,254	\$70,163,309	\$425,336,563
DOL	Provider	Sponsor	Total	Provider	Sponsor	Total
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans	490,013	219,012	709,025		\$12,921,695	
Small Pension Plans	1,217,435	235,049	1,452,485	\$104,699,443	\$13,867,913	\$118,567,356
	750 500	101 710	255 222	<b>***</b>	<b>A</b> 0 000 755	<b>\$70.005.477</b>
Large Welfare Plans	753,520	101,742	855,262	\$64,802,722	\$6,002,755	\$70,805,477
Small Welfare Plans	21,391	3,549	24,940	\$1,839,618	\$209,381	\$2,048,999
Lorge Dlone	1 040 500	220 752	1 501 207	¢400 042 072	¢40,004,450	\$125,868,322
Large Plans	1,243,533	320,753	1,564,287			
Small Plans	1,238,826	238,598	1,477,424	\$100,539,061	\$14,077,294	\$120,616,355
Total Plans	2,482,360	559,352	3,041,711	\$213 482 032	\$33,001,744	\$246,484,676
Total Flairs	2,402,300	333,332	3,041,711	Ψ213,402,932	ψ55,001,744	Ψ240,404,070
PRGC	Provider	Sponsor	Total	Provider	Sponsor	Total
PBGC	Provider Hours	Sponsor Hours	Total Hours	Provider Costs	Sponsor Costs	Total Costs
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans	Hours 4,716	Hours 281	Hours 4,996	Costs \$405,533	Costs \$16,569	Costs \$422,102
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans Small Pension Plans	Hours 4,716	Hours 281	Hours 4,996	Costs \$405,533	Costs \$16,569	Costs \$422,102 \$1,453,861
Large Pension Plans	Hours 4,716 15,597	Hours 281 1,907	Hours 4,996 17,504	Costs \$405,533 \$1,341,349	Costs \$16,569 \$112,511	Costs \$422,102
Large Pension Plans Small Pension Plans Large Welfare Plans	Hours 4,716 15,597	Hours 281 1,907	Hours 4,996 17,504	Costs \$405,533 \$1,341,349 \$9,199	Costs \$16,569 \$112,511 \$1,878	Costs \$422,102 \$1,453,861 \$11,077
Large Pension Plans Small Pension Plans Large Welfare Plans	Hours 4,716 15,597	Hours 281 1,907	Hours 4,996 17,504	Costs \$405,533 \$1,341,349 \$9,199	Costs \$16,569 \$112,511 \$1,878	Costs \$422,102 \$1,453,861 \$11,077
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans	4,716 15,597 107 39	281 1,907 32 9	4,996 17,504 139 48	Costs \$405,533 \$1,341,349 \$9,199 \$3,370	Costs \$16,569 \$112,511 \$1,878 \$548	Costs \$422,102 \$1,453,861 \$11,077 \$3,919
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans	Hours 4,716 15,597 107 39 4,822 15,636	281 1,907 32 9 313 1,916	4,996 17,504 139 48 5,135 17,553	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans	Hours 4,716 15,597 107 39 4,822	Hours 281 1,907 32 9	4,996 17,504 139 48 5,135	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733	\$16,569 \$112,511 \$1,878 \$548	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180
Large Pension Plans Small Pension Plans  Large Welfare Plans Small Welfare Plans  Large Plans Small Plans  Total Plans	4,716 15,597 107 39 4,822 15,636	32 9 313 1,916 2,229	4,996 17,504 139 48 5,135 17,553	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans	Hours 4,716 15,597 107 39 4,822 15,636 20,459 Provider	281 1,907 32 9 313 1,916 2,229 Sponsor	Hours 4,996 17,504 139 48 5,135 17,553 22,688 Total	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959
Large Pension Plans Small Pension Plans  Large Welfare Plans Small Welfare Plans  Large Plans Small Plans  Total Plans  IRS + SSA	4,716 15,597 107 39 4,822 15,636 20,459 Provider Hours	281 1,907 32 9 313 1,916 2,229 Sponsor Hours	Hours 4,996 17,504 139 48 5,135 17,553 22,688 Total Hours	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans	4,716 15,597 107 39 4,822 15,636 20,459 Provider Hours 390,382	32 9 313 1,916 2,229 Sponsor Hours 250,057	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196
Large Pension Plans Small Pension Plans  Large Welfare Plans Small Welfare Plans  Large Plans Small Plans  Total Plans  IRS + SSA	4,716 15,597 107 39 4,822 15,636 20,459 Provider Hours	281 1,907 32 9 313 1,916 2,229 Sponsor Hours	Hours 4,996 17,504 139 48 5,135 17,553 22,688 Total Hours	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans	Hours 4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340 \$21,368,650	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Large Welfare Plans	Hours 4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798  20,219	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181	4,996 17,504 139 48 5,135 17,553 22,688 Total Hours 640,439 1,570,979	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644 \$1,738,830	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340 \$21,368,650 \$795,565	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294 \$2,534,395
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans	Hours 4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340 \$21,368,650	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans  Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans	Hours  4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798  20,219 7,706	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181 13,484 1,907	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979  33,703 9,613	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644 \$1,738,830 \$662,711	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 Sponsor Costs \$14,753,340 \$21,368,650 \$795,565 \$112,532	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294 \$2,534,395 \$775,243
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Large Plans	Hours 4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798  20,219 7,706  410,601	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181 13,484 1,907	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979  33,703 9,613	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644 \$1,738,830 \$662,711 \$35,311,685	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 \$ponsor Costs \$14,753,340 \$21,368,650 \$795,565 \$112,532	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294 \$2,534,395 \$775,243 \$50,860,590
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans  Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans	Hours  4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798  20,219 7,706	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181 13,484 1,907	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979  33,703 9,613	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452 Provider Costs \$33,572,855 \$103,956,644 \$1,738,830 \$662,711 \$35,311,685	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 \$ponsor Costs \$14,753,340 \$21,368,650 \$795,565 \$112,532	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294 \$2,534,395 \$775,243
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Large Plans	Hours 4,716 15,597  107 39  4,822 15,636  20,459  Provider Hours 390,382 1,208,798  20,219 7,706  410,601	32 9 313 1,916 2,229 Sponsor Hours 250,057 362,181 13,484 1,907	Hours 4,996 17,504  139 48  5,135 17,553  22,688  Total Hours 640,439 1,570,979  33,703 9,613	Costs \$405,533 \$1,341,349 \$9,199 \$3,370 \$414,733 \$1,344,720 \$1,759,452  Provider Costs \$33,572,855 \$103,956,644 \$1,738,830 \$662,711 \$35,311,685 \$104,619,355	\$16,569 \$112,511 \$1,878 \$548 \$18,447 \$113,060 \$131,507 \$ponsor Costs \$14,753,340 \$21,368,650 \$795,565 \$112,532 \$15,548,905 \$21,481,182	Costs \$422,102 \$1,453,861 \$11,077 \$3,919 \$433,180 \$1,457,779 \$1,890,959 Total Costs \$48,326,196 \$125,325,294 \$2,534,395 \$775,243 \$50,860,590

Table TA 8: Burden summary for Paperwork Reduction Act (PRA), Final, 2009

Total	Provider	Sponsor	Total	Provider	Sponsor	Total
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans	885,502	401,354	1,286,856	\$76,153,212		\$99,833,089
Small Pension Plans	1,523,213	329,108	1,852,321	\$130,996,316	\$19,417,394	\$150,413,710
Large Welfare Plans	803,279	119,873	923,152	\$69,081,988	\$7,072,510	\$76,154,499
Small Welfare Plans	15,836	3,616	19,452	\$1,361,903	\$213,363	\$1,575,266
Siliali Wellale Flatis	15,630	3,010	19,432	\$1,301,903	φ213,303	\$1,373,200
Large Plans	1,688,781	521,227	2,210,008	\$145,235,200	\$30,752,388	\$175,987,588
Small Plans	1,539,049	332,725	1,871,774	\$132,358,219		
Total Plans	3,227,830	853,952	4,081,782	\$277,593,419	\$50,383,145	\$327,976,564
DOL	Provider	Sponsor	Total	Provider	Sponsor	Total
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans	574,168	257,910	832,077	\$49,378,429	\$15,216,669	\$64,595,097
Small Pension Plans	708,414	164,086	872,500	\$60,923,634	\$9,681,051	\$70,604,685
Laura Walfara Diana	704 044	105 107	007.054	<b>#07.004.005</b>	<b>PC 040 004</b>	Ф <b>7</b> 0 440 445
Large Welfare Plans	781,644	105,407	887,051	\$67,221,385	\$6,219,031	\$73,440,415
Small Welfare Plans	9,101	1,996	11,097	\$782,688	\$117,768	\$900,456
Large Plans	1,355,812	363,317	1,719,129	\$116,599,813	\$21,435,699	\$138,035,513
Small Plans	717,515	166,082	883,597	\$61,706,322	\$9,798,819	\$71,505,142
Omaii i iano	717,010	100,002	000,007	ψ01,700,022	ψ0,700,010	ψ/ 1,000,142
Total Plans	2,073,327	529,399	2,602,726	\$178,306,136	\$31,234,519	\$209,540,654
		·				
PBGC	Provider	Sponsor	Total	Provider	Sponsor	Total
	Hours	Sponsor Hours	Hours	Costs	Sponsor Costs	Total Costs
PBGC Large Pension Plans		•			•	
	Hours	Hours	Hours	Costs	Costs	Costs
Large Pension Plans Small Pension Plans	Hours 4,093 10,348	Hours 267 927	Hours 4,360 11,275	Costs \$352,008 \$889,893	Costs \$15,772 \$54,701	Costs \$367,781 \$944,594
Large Pension Plans Small Pension Plans Large Welfare Plans	Hours 4,093 10,348	Hours 267 927 33	Hours 4,360 11,275	Costs \$352,008 \$889,893 \$9,287	Costs \$15,772 \$54,701 \$1,920	Costs \$367,781 \$944,594 \$11,206
Large Pension Plans Small Pension Plans	Hours 4,093 10,348	Hours 267 927	Hours 4,360 11,275	Costs \$352,008 \$889,893	Costs \$15,772 \$54,701	Costs \$367,781 \$944,594
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans	Hours 4,093 10,348 108 4	Hours 267 927 33 1	Hours 4,360 11,275 141 5	Costs \$352,008 \$889,893 \$9,287 \$346	Costs \$15,772 \$54,701 \$1,920 \$57	Costs \$367,781 \$944,594 \$11,206 \$404
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans	Hours 4,093 10,348 108 4 4,201	267 927 33 1	Hours 4,360 11,275 141 5 4,501	Costs \$352,008 \$889,893 \$9,287 \$346	Costs \$15,772 \$54,701 \$1,920 \$57 \$17,692	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans	Hours 4,093 10,348 108 4	Hours 267 927 33 1	Hours 4,360 11,275 141 5	Costs \$352,008 \$889,893 \$9,287 \$346	Costs \$15,772 \$54,701 \$1,920 \$57	Costs \$367,781 \$944,594 \$11,206 \$404
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans	Hours 4,093 10,348 108 4 4,201 10,352	267 927 33 1 300 928	4,360 11,275 141 5 4,501 11,280	\$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759	\$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans	Hours 4,093 10,348 108 4 4,201	267 927 33 1	Hours 4,360 11,275 141 5 4,501	Costs \$352,008 \$889,893 \$9,287 \$346	Costs \$15,772 \$54,701 \$1,920 \$57 \$17,692	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans	Hours 4,093 10,348 108 4 4,201 10,352	267 927 33 1 300 928	4,360 11,275 141 5 4,501 11,280	\$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759	\$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553	33 1 300 928	4,360 11,275 141 5 4,501 11,280	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451	\$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider	267 927 33 1 300 928 1,228 Sponsor	4,360 11,275 141 5 4,501 11,280 15,781	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 Sponsor	\$367,781 \$944,594 \$111,206 \$404 \$378,987 \$944,998 \$1,323,985
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours	267 927 33 1 300 928 1,228 Sponsor Hours	4,360 11,275 141 5 4,501 11,280 15,781 Total Hours	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 Sponsor Costs	\$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451	300 928 300 928 300 928 1,228 Sponsor Hours 143,177 164,096	4,360 11,275 141 5 4,501 11,280 15,781 Total Hours 450,418 968,547	\$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Large Welfare Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451  21,527	300 928 330 1,228 Sponsor Hours 143,177 164,096	4,360 11,275 141 5 4,501 11,280 15,781 Total Hours 450,418 968,547	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800 \$1,851,317	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442 \$2,702,877
Large Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Large Plans Small Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451	300 928 300 928 300 928 1,228 Sponsor Hours 143,177 164,096	4,360 11,275 141 5 4,501 11,280 15,781 Total Hours 450,418 968,547	\$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans  Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451  21,527 6,731	33 1 300 928 1,228 Sponsor Hours 143,177 164,096	Hours 4,360 11,275  141 5  4,501 11,280  15,781  Total Hours 450,418 968,547  35,960 8,350	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800 \$1,851,317 \$578,868	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643 \$851,560 \$95,538	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442 \$2,702,877 \$674,406
Large Pension Plans Small Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Large Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451  21,527 6,731  328,769	33 1 300 928 1,228 Sponsor Hours 143,177 164,096 14,433 1,619	Hours 4,360 11,275  141 5  4,501 11,280  15,781  Total Hours 450,418 968,547  35,960 8,350  486,379	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800 \$1,851,317 \$578,868	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643 \$851,560 \$95,538	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442 \$2,702,877 \$674,406
Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Large Plans Small Plans  Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451  21,527 6,731	33 1 300 928 1,228 Sponsor Hours 143,177 164,096	Hours 4,360 11,275  141 5  4,501 11,280  15,781  Total Hours 450,418 968,547  35,960 8,350	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800 \$1,851,317 \$578,868	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643 \$851,560 \$95,538	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442 \$2,702,877 \$674,406
Large Pension Plans Small Pension Plans Small Pension Plans Large Welfare Plans Small Welfare Plans Total Plans IRS + SSA Large Pension Plans Small Pension Plans Small Pension Plans Small Welfare Plans Small Welfare Plans Large Plans	Hours 4,093 10,348  108 4 4,201 10,352  14,553  Provider Hours 307,242 804,451  21,527 6,731  328,769	33 1 300 928 1,228 Sponsor Hours 143,177 164,096 14,433 1,619	Hours 4,360 11,275  141 5  4,501 11,280  15,781  Total Hours 450,418 968,547  35,960 8,350  486,379	Costs \$352,008 \$889,893 \$9,287 \$346 \$361,295 \$890,239 \$1,251,534 Provider Costs \$26,422,775 \$69,182,800 \$1,851,317 \$578,868 \$28,274,092 \$69,761,668	\$15,772 \$54,701 \$1,920 \$57 \$17,692 \$54,759 \$72,451 \$ponsor Costs \$8,447,437 \$9,681,643 \$851,560 \$95,538	Costs \$367,781 \$944,594 \$11,206 \$404 \$378,987 \$944,998 \$1,323,985 Total Costs \$34,870,211 \$78,864,442 \$2,702,877 \$674,406