

# DOL Extends Grace Period for Obtaining Login.gov Credentials for EFAST2 Filing System Until End of 2023

## EBIA Weekly (September 14, 2023)

*News Release: Department of Labor Extending Grace Period for EFAST2 Login Credentials (Aug. 28, 2023)*

Available at <https://www.dol.gov/newsroom/releases/ebsa/ebsa20230828>

The DOL has announced that it will extend the grace period for obtaining new Login.gov credentials for the EFAST2 filing system until December 31, 2023. Login.gov is a secure sign-in service used by participating governmental agency websites. A user that creates a Login.gov account can use the same username and password to access any participating agency website. Since January 1, 2023, the DOL has required users creating new EFAST2 accounts to obtain Login.gov credentials. Users with EFAST2 accounts established before January 1, 2023, were initially required to obtain Login.gov credentials by September 1, 2023, but now have until December 31.

The EFAST2 filing system is an all-electronic, web-based system that receives and displays Annual Returns/Reports filed on most Form 5500s, and Pooled Plan Provider Registrations filed on Form PR. An employer that sponsors, or the entity that administers, a pension or welfare benefit plan covered by ERISA (such as a 401(k) or health plan) must generally file Form 5500 electronically each year to report information concerning the plan, such as its financial condition, investments, and operations. Under changes made by the SECURE Act, a pooled plan provider that administers a pooled employer plan must register the plan with the DOL and IRS at least 30 days prior to commencing operations by filing Form PR.

**EBIA Comment:** The extended compliance date for obtaining Login.gov credentials is welcome relief to affected plan sponsors that could not meet, or did not know about, the September 1, 2023, deadline. Note that filers that transmit their filings using third-party software approved by the DOL for use under EFAST2 generally do not need to log into the EFAST2 website. For more information, see EBIA's ERISA Compliance manual at Section XXII.G ("Filing Form 5500"); see also EBIA's Cafeteria Plans manual at Section XXXIV.B ("Basic Form 5500 Rules: Who, When, What, and How") and EBIA's 401(k) Plans manual at Sections II.F ("Single Employer, Multiple Employer, or Multiemployer") and XXXI.C ("Electronic Filing of Form 5500 Required").

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