



EBSA News

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US Labor Department releases advance copies of 2013 Form 5500 annual report

WASHINGTON – The U.S. Department of Labor's Employee Benefits Security Administration, the Internal Revenue Service, and the Pension Benefit Guaranty Corporation today released advance informational copies of the 2013 Form 5500 annual return/report and related instructions. Modifications to the Form 5500 and Form 5500-SF and their schedules and instructions for plan year 2013 are described under "Changes to Note" in the 2013 instructions, including:

Form 5500—DOL Form M-1 Compliance Information. The Department of Labor published earlier this year final rules under the Affordable Care Act to protect workers and employers whose health benefits are provided through Multiple Employer Welfare Arrangements (MEWAs). The final rules increased the department's enforcement authority to protect participants in MEWAs and called for such plans to adhere to enhanced filing requirements. In that regard, the Form 5500 includes a new section "Form M-1 Compliance Information," which is being added as an attachment to the Form 5500 for the 2013 plan year. Also, all welfare plans required to file the Form M-1, "*Report for Multiple Employer Welfare Arrangements (MEWAs) and Certain Entities Claiming Exception (ECEs)*," must now file the Form 5500 regardless of plan size or type of funding (including small unfunded or insured welfare plans).

Schedules H and I—PBGC Coverage Question. A new element 5c has been added to Line 5 of Schedules H and I that asks defined benefit pension plan filers whether the plan is covered under the PBGC insurance program. This question replaces Plan Characteristic Code 1G previously used on line 8a of the Form 5500 to identify plans covered by the PBGC insurance program.

Schedule SB. The Schedule SB instructions have been updated to reflect the provisions of the Moving Ahead for Progress in the 21st Century Act ("MAP-21"). In addition, the Schedule SB instructions for line 11b have been clarified for plans where the valuation date for the prior plan year was not the first day of the plan year.

These advance copies of the 2013 Form 5500 are for informational purposes only and cannot be used to file a 2013 Form 5500 annual return/report. Pension and welfare benefit plans that are required to file electronically an annual return/report regarding their financial conditions, investments and operations each year generally satisfy that requirement by filing the Form 5500 or Form 5500-SF and any required attachments.

Informational copies of the forms, schedules and instructions are available online at <http://www.dol.gov/ebsa/5500main.html>. Filers should monitor the EFAST website for the availability of the official electronic versions for filing using EFAST-approved software or directly through the EFAST website. Assistance with the EFAST2 system is available at <http://www.dol.gov/ebsa/form5500tips.html> or by calling 1-866-463-3278.

U.S. Department of Labor news materials are accessible at <http://www.dol.gov>. The information above is available in large print, Braille, audio tape or disc from the COAST office upon request by calling 202-693-7828 or TTY 202-693-7755.