



EBSA News Release

U.S. Department of Labor | Dec. 15, 2014

Advance copies of 2014 Form 5500 and 5500-SF, final copy of 2014 Form M-1 released by US Labor Department

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 2014 Form 5500 annual return/report and related instructions. These advance copies are for informational purposes only and cannot be used to file an annual return/report. Modifications to Form 5500 and Form 5500-SF, and their schedules and instructions for plan year 2014 are described under “Changes to Note” in the 2014 instructions. Examples of these changes include:

- **DOL Form M-1 Compliance Information.** The MEWA Form M-1 compliance information that was filed as an attachment for 2013 now appears as three new questions on the Form 5500.
- **Signature and Date.** The Form 5500 and Form 5500-SF instructions for “Signature and Date” have been updated to caution filers to check the Filing Status. If the filing status is “Processing Stopped” or “Unprocessable,” the submission may not have had a valid electronic signature, and depending on the error, may be considered not to have been filed.
- **Active Participant Information.** Filers are now required to provide the total number of active participants at the beginning of the plan year and at the end of the plan year on both forms.
- **Terminated Participant Vesting Information.** Form 5500-SF filers now must provide the number of participants that terminated employment during the plan year with accrued benefits that were not fully vested.
- **Multiple-Employer Plan Information.** In accordance with the [Cooperative and Small Employer Charity Pension Flexibility Act](#), the Form 5500 and Form 5500-SF now require multiple-employer pension plans and multiple-employer welfare plans to include an attachment that generally identifies each participating employer, and includes a good faith estimate of each employer's percentage of the total contributions during the year.
- **Schedule H.** The instructions for line 1c(13) have been enhanced to set out what is an investment company registered under the Investment Company Act of 1940.
- **Schedule MB.** New Line 4f requires plans in critical status to indicate the plan year in which a plan is projected to emerge from critical status or, if the rehabilitation plan is based on forestalling possible insolvency, the plan year in which insolvency is expected.
- **Schedule SB.** Line 3 has been modified so that the funding target is reported separately for each type of participant (active, retired, or terminated vested). Line 11b has been split into two parts: the calculation based on the prior year's effective interest rate, and the calculation based on the prior year's actual return. Line 15 instructions have been expanded to address situations in which the AFTAP was not certified for the plan year. Line 27 and related instructions have been modified to reflect funding changes under the CSEC Act for defined benefit pension plans impacted by the act.

U.S. Department of Labor news materials are accessible at <http://www.dol.gov>. The department's [Reasonable Accommodation Resource Center](#) converts departmental information and documents into alternative formats, which include Braille and large print. For alternative format requests, please contact the department at (202) 693-7828 (voice) or (800) 877-8339 (federal relay).

Pension and welfare benefit plans that are required to electronically file an annual return/report regarding their financial conditions, investments and operations 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 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 www.dol.gov/ebsa/form5500tips.html or by calling 1-866-463-3278.

2014 Form M-1 for multiple employer welfare arrangements

Today EBSA also announced the availability of the 2014 Form M-1 annual report for multiple employer welfare arrangements. The 2014 form and instructions were updated with minor clarifications, and there are no substantive changes from the previous year's form.

The online filing system is available at www.askebsa.dol.gov/mewa. Technical assistance for the online filing system is available by calling 202-693-8600. Information about the Form M-1 and how to fill it out is available on the site or by calling 202-693-8360.

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Media Contacts:

Laura McGinnis, 202-693-4653, mcginnis.laura.k@dol.gov
Michael Trupo, 202-693-6588, trupo.michael@dol.gov