

Dated: November 12, 2008.

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*Director, Office of Policy and Research,
Employee Benefits Security Administration.*
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DEPARTMENT OF LABOR

Employee Benefits Security Administration

Proposed Extension of Information Collection; Comment Request; ERISA Technical Release 91-1

ACTION: Notice.

SUMMARY: The Department of Labor (the Department), as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation program to provide the general public and Federal agencies with an opportunity to comment on proposed and continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA 95) (44 U.S.C. 3506(c)(2)(A)). This program helps to ensure that the data the Department gathers can be provided in the desired format, that the reporting burden on the public (time and financial resources) is minimized, that the public understands the Department's collection instruments, and that the Department can accurately assess the impact of collection requirements on respondents.

Currently, the Employee Benefits Security Administration (EBSA) is soliciting comments concerning an extension of the information collections in ERISA Technical Release 91-1, issued in 1991. Technical Release 91-1 provides guidance on permitted transfers of excess assets from a defined benefit pension plan to a retiree health benefits account under provisions of the Internal Revenue Code (the Code) and the Employee Retirement Income Security Act of 1974 (ERISA). A copy of the information collection request (ICR) may be obtained by contacting the office listed in the **ADDRESSES** section of this notice.

DATES: Written comments must be submitted on or before January 20, 2009.

ADDRESSES: Direct all written comments regarding the information collection request and burden estimates to G. Christopher Cosby, Office of Policy and Research, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, NW., Room N-5718, Washington, DC 20210. Telephone: (202) 693-8410; Fax: (202) 693 219-5333. These are not toll-free

numbers. Comments may also be submitted electronically to the following Internet e-mail address: *ebsa.opr@dol.gov*.

SUPPLEMENTARY INFORMATION:

I. Background

ERISA section 101(e) sets forth certain notice requirements that must be satisfied before an employer may transfer excess assets from a defined benefit plan to a retiree health benefits account, as otherwise permissible after satisfying the conditions set forth in section 420 of the Code. Section 101(e)(1) establishes the plan administrator's obligation to provide advance written notification of such transfers to participants and beneficiaries. Section 101(e)(2)(A) separately establishes the employer's obligation to provide advance written notification of such transfers to the Secretaries of Labor and Treasury, the plan administrator, and each employee organization representing participants in the plan. The requirements relating to advance notification of transfers to retiree health benefit accounts were added to ERISA as part of the Omnibus Budget Reconciliation Act of 1990 (Pub. L. 101-508). ERISA Technical Release 91-1 provides guidance on the type of information to be provided in the notices to both the participants and beneficiaries and to the Secretaries. EBSA submitted the information collection provisions in the Technical Release to the Office of Management and Budget (OMB) for review in connection with issuance of the Technical Release. OMB approved the ICR under OMB Control No. 1210-0084. The ICR approval is scheduled to expire on March 31, 2009.

II. Desired Focus of Comments

The Department is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Evaluate the accuracy of the agency's estimate of the burden of the collection of information, including the validity of the methodology and assumptions used;
- Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other

technological collection techniques or other forms of information technology, e.g., by permitting electronic submission of responses.

III. Current Action

This notice requests comments on an extension of the information collections in ERISA Technical Release 91-1. EBSA is not proposing or implementing changes to the existing ICR at this time. A summary of the ICR and the current burden estimates follows:

Type of Review: Extension of a currently approved collection of information.

Agency: Employee Benefits Security Administration, Department of Labor.

Titles: ERISA Technical Release 91-1.
OMB Number: 1210-0084.

Affected Public: Individuals or households; Business or other for-profit; Not-for-profit institutions.

Respondents: 21.

Frequency of Response: One time.

Responses: 135,450.

Estimated Total Burden Hours: 3,386.

Estimated Total Burden Cost

(Operating and Maintenance): \$26,413.

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of the information collection request and will also become a matter of public record.

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DEPARTMENT OF LABOR

Employee Benefits Security Administration

Proposed Extension of Information Collection Request; Submitted for Public Comment; Multiemployer Plan Annual Funding Notice

ACTION: Notice.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA 95) (44 U.S.C. 3506(c)(2)(A)), the Department of Labor (the Department) conducts a preclearance consultation program so that the general public and other federal agencies can comment on proposed and continuing collections of information. This program helps to ensure that the data the Department gathers arrive in the desired format, that the reporting burden on the public (time and financial resources) is minimized, that the public understands the