

## Quick Reference Chart of Form 5500, Schedules, and Attachments (Not Applicable for Form 5500-SF Filers)<sup>1</sup>

	Large Pension Plan	Small Pension Plan <sup>2</sup>	Large Welfare Plan	Small Welfare Plan <sup>2</sup>	DFE
<b>Form 5500</b>	Must complete.	Must complete.	Must complete. <sup>3</sup>	Must complete. <sup>3</sup>	Must complete.
<b>Schedule A</b> (Insurance Information)	Must complete if plan has insurance contracts.	Must complete if plan has insurance contracts. <sup>4</sup>	Must complete if plan has insurance contracts.	Must complete if plan has insurance contracts. <sup>4</sup>	Must complete if MTIA, 103-12 IE, or GIA has insurance contracts.
<b>Schedule C</b> (Service Provider Information)	Must complete Part I if service provider was paid \$5,000 or more, Part II if a service provider failed to provide information necessary for the completion of Part I, and Part III if an accountant or actuary was terminated.	Not required.	Must complete Part I if service provider was paid \$5,000 or more, Part II if a service provider failed to provide information necessary for the completion of Part I, and Part III if an accountant or actuary was terminated.	Not required.	MTIAs, GIAs, and 103-12 IEs must complete Part I if service provider paid \$5,000 or more, and Part II if a service provider failed to provide information necessary for the completion of Part I. GIAs and 103-12 IEs must complete Part III if accountant was terminated.
<b>Schedule D</b> (DFE/Participating Plan Information)	Must complete Part I if plan participated in a CCT, PSA, MTIA, or 103-12 IE.	Must complete Part I if plan participated in a CCT, PSA, MTIA, or 103-12 IE. <sup>4</sup>	Must complete Part I if plan participated in a CCT, PSA, MTIA, or 103-12 IE.	Must complete Part I if plan participated in CCT, PSA, MTIA, or 103-12 IE. <sup>4</sup>	All DFEs must complete Part II, and DFEs that invest in a CCT, PSA, or 103-12 IE must also complete Part I.
<b>Schedule G</b> (Financial Schedules)	Must complete if Schedule H, lines 4b, 4c, or 4d are "Yes."	Not required.	Must complete if Schedule H, lines 4b, 4c, or 4d are "Yes." <sup>3</sup>	Not required.	Must complete if Schedule H, lines 4b, 4c, or 4d for a GIA, MTIA, or 103-12 IE are "Yes."
<b>Schedule H</b> (Financial Information)	Must complete. <sup>5</sup>	Not required.	Must complete. <sup>3, 5</sup>	Not required.	All DFEs must complete Parts I, II, and III. MTIAs, 103-12 IEs, and GIAs must also complete Part IV. <sup>5</sup>
<b>Schedule I</b> (Financial Information)	Not required.	Must complete. <sup>4</sup>	Not required.	Must complete. <sup>4</sup>	Not required.
<b>Schedule MB</b> (Actuarial Information)	Must complete if multiemployer defined benefit plan or money purchase plan subject to minimum funding standards. <sup>6</sup>	Must complete if multiemployer defined benefit plan or money purchase plan subject to minimum funding standards. <sup>6</sup>	Not required.	Not required.	Not required.
<b>Schedule R</b> (Pension Plan Information)	Must complete. <sup>7</sup>	Must complete. <sup>4, 7</sup>	Not required.	Not required.	Not required.

	<b>Large Pension Plan</b>	<b>Small Pension Plan<sup>2</sup></b>	<b>Large Welfare Plan</b>	<b>Small Welfare Plan<sup>2</sup></b>	<b>DFE</b>
<b>Schedule SB</b> (Actuarial Information)	Must complete if single-employer or multiple-employer defined benefit plan and subject to minimum funding standards.	Must complete if single-employer or multiple-employer defined benefit plan and subject to minimum funding standards.	Not required.	Not required.	Not required.
<b>Accountant's Report</b>	Must attach.	Not required unless Schedule I, line 4k, is checked "No."	Must attach. <sup>3</sup>	Not required.	Must attach for a GIA or 103-12 IE.

<sup>1</sup> This chart provides only general guidance. Not all rules and requirements are reflected. Refer to specific Form 5500 instructions for complete information on filing requirements (e.g., *Who Must File* and *What To File*). For example, a pension plan is exempt from filing any schedules if the plan uses Code section 408 individual retirement accounts as the sole funding vehicle for providing benefits. See *Limited Pension Plan Reporting*.

<sup>2</sup> Pension plans and welfare plans with fewer than 100 participants at the beginning of the plan year that are not exempt from filing an annual return/report may be eligible to file the Form 5500-SF, a simplified report. In addition to the limitation on the number of participants, a Form 5500-SF may only be filed for a plan that is exempt from the requirement that the plan's books and records be audited by an independent qualified public accountant (but not by reason of enhanced bonding), has 100 percent of its assets invested in certain secure investments with a readily determinable fair market value, holds no employer securities, and is not a multiemployer plan. See *Who Must File*.

<sup>3</sup> Unfunded, fully insured, or combination unfunded/fully insured welfare plans covering fewer than 100 participants at the beginning of the plan year that meet the requirements of 29 CFR 2520.104-20 are exempt from filing an annual report. See *Who Must File*. Such a plan with 100 or more participants must file an annual report, but is exempt under 29 CFR 2520.104-44 from the accountant's report requirement and completing Schedule H, but MUST complete Schedule G, Part III, to report any nonexempt transactions. See *What To File*.

<sup>4</sup> Do not complete if filing the Form 5500-SF instead of the Form 5500.

<sup>5</sup> Schedules of assets and reportable (5%) transactions also must be filed with the Form 5500 if Schedule H, line 4i or 4j is "Yes."

<sup>6</sup> Money purchase defined contribution plans that are amortizing a funding waiver are required to complete lines 3, 9, and 10 of the Schedule MB in accordance with the instructions. Also see instructions for line 5 of Schedule R and line 12a of Form 5500-SF.

<sup>7</sup> A pension plan is exempt from filing Schedule R if all of the following conditions are met:

- The plan is not a defined benefit plan or otherwise subject to the minimum funding standards of Code section 412 or ERISA section 302.
- No plan benefits that would be reportable on line 1 of Part I of this Schedule R were distributed during the plan year. See the instructions for Schedule R, Part I, line 1, below.
- No benefits, as described in the instructions for Schedule R, Part I, line 2, below, were paid during the plan year other than by the plan sponsor or plan administrator. (This condition is not met if benefits were paid by the trust or any other payor(s) which are reportable on IRS Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Annuities, Retirement, etc., using an EIN other than that of the plan sponsor or plan administrator reported on line 2b or 3b of Form 5500.)
- Unless the plan is a profit-sharing, ESOP or stock bonus plan, no plan benefits of living or deceased participants were distributed during the plan year in the form of a single-sum distribution. See the instructions for Schedule R, Part I, line 3, below.
- The plan is not an ESOP.
- The plan is not a multiemployer defined benefit plan.