

# PUBLIC SUBMISSION

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**Docket:** EBSA-2021-0006

PROPOSED IMPLEMENTATION OF SECURE ACT REVISIONS TO FORM 5500  
EMPLOYEE BENEFIT PLAN REPORTS

**Comment On:** EBSA-2021-0006-0002

Annual Information Return/Reports

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## Submitter Information

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## General Comment

In response to section G “Change o Participant-Count Methodology for Determining Independent Qualified Public Accountant Audit Requirement for Individual Account Plans” of RIN 1210-AB97 for proposed changes to the Form 5500 below is my comment.

Changes to the methodology seems to contradict the objective of including more participants in plans by allowing part time employees under the SECURE Act. Changes in the count methodology would likely result in Sponsors not advertising or encouraging participation with onsite meetings. It would be much easier to exclude all part time employees, or part time employees eligible due to the SECURE Act, from the eligible count rather than change the methodology of the count.

I know how important the audit of 401k plans can be to smaller employers. These audits serve to both identify numerous issues and educate Plan Sponsors about the importance of their duties.