

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

Submitter Information

Organization: DDM Construction Corporation

General Comment

As a sponsor of a small retirement plan, I strongly support changing the CPA audit requirement so that it is based upon 100 participants with an account balance instead of 100 total participants including active employees who choose not to participate. The cost and work associated with the CPA audit is burdensome and discourages employers from offering retirement plans.

Feel free to contact me at DDM Construction

Regards,
Melissa Rutledge
Chief Financial Officer