

**Comment #82—10/26/2020—9:28 a.m.**

I'm writing to suggest some edits with respect to the Schedule SB/MB attachments to the Form 5500 filings that Enrolled Actuaries sign. Schedule SB is for single employer defined benefit pension plans and Schedule MB is for multi-employer defined benefit pension plans.

In Section 2.1.1.(a), I suggest changing "Schedule SB" to "Schedule SB and MB".

In Section 2.2.7, I suggest changing "Schedule SB" to "Schedule SB and MB".

In Section 5, "Schedule B" should be changed to "Schedules SB and MB".

I also support the clarification for Section 2.11 requested in Comment #75 by John Frederick as to what items are considered ERISA mandated items. Perhaps this can be addressed in a new FAQ. I believe that the calculations required under FASB ASC 715 for employer accounting are not mandated by ERISA, however it is uncertain whether the calculations required under FASB ASC 960 would be considered mandated. The FASB ASC 960 calculations are included in the plan's audited financial statement which is attached to the plan's Form 5500 filing.

I also support allowing DEI education to count towards professionalism credit.

Regards,

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