

Comparison of User Fees under Rev. Proc. 2011-8 and Rev. Proc. 2010-8

	New User Fees Per Revenue Procedure 2011-8		Old User Fees Per Revenue Procedure 2010-8	
	With Demo 5 and/or Demo 6	Without Demo 5 and/or Demo 6	With Demo 5 and/or Demo 6	Without Demo 5 and/or Demo 6
Form 5300:	\$ 4,500	\$ 2,500	\$ 1,800	\$ 1,000
Form 5307:	\$ 1,800	\$ 300	\$ 1,000	\$ 300
Form 5310:	\$ 4,000	\$ 2,000	\$ 1,800	\$ 1,000
Multiple employer plans (Form 5300):				
(1) 2 to 10 Forms 5300 submitted	(1) \$ 5,000	(1) \$ 3,000	(1) \$ 2,300	(1) \$ 1,500
(2) 11 to 99 Forms 5300 submitted	(2) \$ 5,000	(2) \$ 3,000	(2) \$ 2,300	(2) \$ 1,500
(3) 100 to 499 Forms 5300 submitted	(3) \$ 25,000	(3) \$ 15,000	(3) \$15,000	(3) \$10,000
(4) Over 499 Forms 5300 submitted	(4) \$ 25,000	(4) \$ 15,000	(4) \$15,000	(4) \$10,000
Multiple employer plans (Form 5310):				
(1) 2 to 10 employers maintaining the plan	(1) \$ 5,000	(1) \$ 3,000	(1) \$ 2,300	(1) \$ 1,500
(2) 11 to 99 employers maintaining the plan	(2) \$ 5,000	(2) \$ 3,000	(2) \$ 2,300	(2) \$ 1,500
(3) 100 to 499 employers maintaining the plan	(3) \$ 25,000	(3) \$ 15,000	(3) \$15,000	(3) \$10,000
(4) Over 499 employers maintaining the plan	(4) \$ 25,000	(4) \$ 15,000	(4) \$15,000	(4) \$10,000
Volume Submitter				
Specimen plan (non-mass) with no/one adoption agreement;		\$ 12,000		\$12,000
Per each additional adoption agreement		\$ 9,500		\$ 1,000
Mass submitter specimen plan with no/one adoption agreement;		\$ 12,000		\$12,000
Per each additional adoption agreement		\$ 1,000		\$ 1,000
Specimen plan identical to mass submitter specimen plan		\$ 300		\$ 300
Assumption of sponsorship of an approved specimen plan per basic plan document		\$ 300		\$ 300
Master & Prototype (M&P)				
Mass submitter – per basic plan document with one adoption agreement;		\$ 12,000		\$12,000
Per each additional adoption agreement		\$ 1,000		\$ 1,000
Sponsor's identical adoption of mass submitter basic plan document – per adoption agreement		\$ 300		\$ 300
Sponsor's minor modification of mass submitter basic plan document – per adoption agreement		\$ 1,000		\$ 1,000
Non-mass submitter – per basic plan document with one adoption agreement;		\$ 12,000		\$12,000
Per each additional adoption agreement		\$ 9,500		\$12,000
Advisory letter for additional optional provisions – per mass submitter basic plan document		\$ 1,000		\$ 1,000
Assumption of sponsorship of an approved M&P plan – per basic plan document		\$ 300		\$ 300
Mass submitter/non-mass submitter sponsor per trust document in excess of 10		\$ 1,000		\$ 1,000