



***Retirement and Insurance Service  
Benefits Administration Letter***

Number: 02-307

Date: April 30, 2002

**SUBJECT: HB-PC - ANNUAL REPORTING REQUIREMENT DISCONTINUED**

On April 22, 2002, the Internal Revenue Service announced the discontinuation of the requirement to file the Form 5500 and Schedule F for cafeteria plans under Section 125 of the Internal Revenue Code of 1986. The change is effective for tax year 2001. Consequently, agency payroll offices need no longer submit the "Health Benefit Premium Conversion Annual Reporting Input for Form 5500", required by Benefit Administration Letter 02-301. We would like to thank those agency payroll offices that have already furnished us this information and regret the inconvenience and expense.

If you have any questions about the matters discussed in this letter, we would prefer that you email them to us at [finance@opm.gov](mailto:finance@opm.gov), so that we may retain a record of them. You may also call us on (202) 606-0606.

A handwritten signature in black ink, appearing to read "Robert A. Yuran".

Robert A. Yuran, Chief  
Financial Policy Staff  
Retirement and Insurance Service

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*Civil Service  
Retirement  
System*

*Federal Employees'  
Group Life  
Insurance Program*

*Federal Employees  
Health Benefits  
Program*

*Federal Employees  
Retirement  
System*

*Federal Long  
Term Care  
Insurance  
Program*