



SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235-0025]

Agency Information Collection Activities; Proposed Collection; Comment Request;

Extension: Rule 30e-1

Upon Written Request, Copies Available From: Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. § 3501 et seq.) (“Paperwork Reduction Act”), the Securities and Exchange Commission (the “Commission”) is soliciting comments on the collection of information summarized below. The Commission plans to submit this existing collection of information to the Office of Management and Budget (“OMB”) for extension and approval.

Rule 30e-1 (17 CFR 270.30e-1) under the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.) (“Investment Company Act”) generally requires a registered investment company (“fund”) to transmit to its shareholders, at least semi-annually, reports containing the information that is required to be included in such reports by the fund’s registration statement form under the Investment Company Act. The purpose of the collection of information required by rule 30e-1 is to provide fund shareholders with current information about the operation of their funds in accordance with Section 30 of the Investment Company Act.

The table below summarizes our estimates associated with rule 30e-1.

ESTIMATED BURDENS					
	Internal annual burden hours		Wage rate ¹	Internal time costs	Annual external cost burden
Open-end Funds					
Estimated annual burden of rule 30e-1 per	107 hours	×	\$580 (blended rate for attorney and computer programmer) ²	\$62,060	\$12,924
Number of open-end funds	×	12,709 funds ³		×	12,709 funds
Total annual burden	1,359,863 hours			\$788,720,540	\$164,251,116

Closed-end Funds					
Estimated annual burden of rule 30e-1 per	110 hours ⁴	×	\$580 (blended rate for attorney and computer programmer) ²	\$60,060	\$14,664
Number of closed-end funds	×	694 funds		×	694 funds
Total annual burden	76,340 hours			\$41,681,640	\$10,176,816
Separate Accounts					
Estimated annual burden of rule 30e-1 per	88 hours	×	\$580 (blended rate for attorney and computer programmer) ²	\$51,040	\$12,424
Number of separate accounts that are management investment companies that offer variable annuity contracts	×	15 accounts		×	15 accounts
Total annual burden	1,320 hours			\$765,600	\$186,360
TOTAL FINAL ESTIMATED BURDENS INCLUDING AMENDMENTS					
Current burden estimates	1,738,428				\$155,164,791
Revised burden estimates	1,437,523				\$174,614,292

1. To calculate the occupational hourly rates used in this release, the Commission uses occupational mean hourly wage data from the Occupational Employment and Wage Statistics (OEWS) program of the Bureau of Labor Statistics (BLS) for [“Securities, Commodity Contracts, and Other Financial Investments and Related Activities” (NAICS 523)][the private sector]. See *Occupational Employment and Wage Statistics*, U.S. BUREAU OF LABOR STATISTICS, <https://www.bls.gov/oes/>; see also *Standard Occupational Classification*, U.S. BUREAU OF LABOR STATISTICS, <https://www.bls.gov/soc/> (describing occupational classification system used by BLS); EXEC. OFF. OF THE PRESIDENT, OFF. OF MGMT. & BUDGET, NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (2022), available at https://www.census.gov/naics/reference_files_tools/2022_NAICS_Manual.pdf (describing the industry classification system used by BLS and other agencies). The mean hourly wage for each occupation is adjusted for changes in the seasonally adjusted employment cost index for private wages and salaries between the data reference period and when the data are released by BLS. See *Employment Cost Index*, U.S. BUREAU OF LABOR STATISTICS, <https://www.bls.gov/eci/>. The adjusted mean hourly wage is then multiplied by a factor that accounts for nonwage costs borne by employers, such as bonuses, benefits, and overhead. This factor is calculated as an average over the 10 most recently available years of data of the ratio of the Bureau of Economic Analysis’s annual gross output data for [NAICS 523][the private sector] to total annual wages across all occupations for [NAICS 523][the private sector] in the OEWS data. See *Gross Output by Industry*, U.S. BUREAU OF ECONOMIC ANALYSIS, <https://www.bea.gov/data/industries/gross-output-by-industry>; *Occupational Employment and Wage Statistics*, U.S. BUREAU OF LABOR STATISTICS, <https://www.bls.gov/oes/>. The final product is the occupational hourly rate. See generally UPDATED METHODOLOGY FOR CALCULATING OCCUPATIONAL HOURLY RATES (Dec. 19, 2025), available at <https://www.sec.gov/files/method-occupational-hourly-rates.pdf>.

2. \$744 attorney + \$416 computer programmer / 2 = \$580

3. Includes all open-end funds, including ETFs, registered on Form N-1A

4. We have reduced the added burden of prior amendment to the requirements under rule 30e-1 for closed-end funds from 24 hours to 22 hours to account for the fact that these burdens did not apply equally to all closed end funds. See Securities Offering Reform for Closed-End Investment Companies, Investment Company Act Release No. 33836 (April 8, 2020)

Estimates of average burden hours are made solely for the purposes of the Paperwork Reduction Act and are not derived from a comprehensive or even representative survey or study of the costs of Commission rules and forms. The collection of information under rule 30e-1 is mandatory. The information provided under rule 30e-1 will not be kept confidential. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB Control Number.

Written comments are invited on: (a) whether this proposed collection of information is necessary for the proper performance of the functions of the SEC, including whether the information will have practical utility; (b) the accuracy of the SEC's estimate of the burden imposed by the proposed collection of information, including the validity of the methodology and the assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated, electronic collection techniques or other forms of information technology.

Please direct your written comments on this 60-Day Collection Notice to Austin Gerig, Director/Chief Data Officer, Securities and Exchange Commission, c/o Tanya Ruttenberg via e-mail to PaperworkReductionAct@sec.gov by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. There will be a second opportunity to comment on this SEC request following the *Federal Register* publishing a 30-Day Submission Notice.

Dated: April 17, 2026.

Vanessa A. Countryman,

Secretary.

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