

User Guide
2011 Form 5500 Group Health Plans Research File
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I. Introduction

The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), and the Internal Revenue Code of 1986, as amended (“the Code”), establish certain reporting and disclosure requirements for private-sector employee benefit plans. In 1975, the Department of Labor (the “Department”), the Internal Revenue Service, and the Pension Benefit Guaranty Corporation (collectively, the “Agencies”) jointly developed the Form 5500 Series to allow employers who sponsor an employee benefit plan for their employees to satisfy the annual reporting requirements under Title I and Title IV of ERISA and under the Code. Today, filing the Form 5500 together with any required Schedules and Attachments (the “Form 5500”) generally satisfies these annual reporting requirements.¹

The Form 5500 Annual Return/Report is an important source of information on ERISA-covered, private sector employer-sponsored benefit plans and their operation, funding, assets, and investments. The majority of Form 5500 Annual Return/Reports are filed for employee pension benefit plans. Welfare benefit plans (which include plans providing benefits such as medical, dental, life insurance, severance pay, disability, etc.) are required to file a Form 5500, with certain exceptions tied to plans’ size, funding arrangement, and sector. These exceptions are listed below:²

- Welfare plans with fewer than 100 participants as of the beginning of the plan year (“small” plans) that are unfunded, fully-insured, or a combination of insured and unfunded;³
- Welfare plans maintained outside the U. S. that serve mostly nonresident aliens;
- Governmental plans;
- Unfunded or insured welfare plans maintained for a select group of management or highly compensated employees only;
- Plans maintained only to comply with workers’ compensation, unemployment compensation, or disability insurance laws;
- Welfare benefit plans that participate in a group insurance arrangement that files a Form 5500 on behalf of the participating plans;
- Apprenticeship or training plans meeting certain conditions;
- Certain unfunded welfare benefit plans financed by dues;
- Church plans;
- Welfare benefit plans maintained solely for only the owner and/or spouse who wholly own a trade or business or the partners and/or spouses of partners in a partnership.

A small plan that receives employee (or former employee) contributions during the plan year and does not use the contributions to pay insurance premiums or uses a trust or separately maintained

¹ See ERISA Section 101 *et seq.*, 29 U.S.C. 1021 *et seq.* and accompanying regulations. The data used for this report were taken from the Form 5500 data for plan year 2011. For plan years beginning on or after January 1, 2009, certain eligible small plans are able to file the Form 5500-SF “Short Form Annual Return/Report of Small Employee Benefit Plan.” Small plans using the Form 5500-SF include information about total fees and commissions paid with respect to the purchase of insurance.

² 29 C.F.R. 2520.104-1 *et seq.*

³ An unfunded welfare benefit plan has its benefits paid as needed directly from the general assets of the employer or employee organization that sponsors the plan. A combination unfunded/insured welfare benefit plan has its benefits partially as an unfunded plan and partially as a fully-insured plan. An example of such a plan is a welfare benefit plan that provides unfunded medical benefits and life insurance benefits.

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fund to hold plan assets or act as a conduit for the transfer of plan assets during the year is required to file; except that a small plan with employee contributions that are used to pay benefits instead of insurance premiums which is associated with a cafeteria plan under the Code Section 125 may be treated for annual reporting purposes as an unfunded welfare plan if it meets certain Department requirements.

The *Form 5500 Group Health Plans Research File* is an edited dataset consisting of all employer-sponsored private-sector welfare plans that are required to file a Form 5500 Annual Return/Report and indicate that the plan offered a health benefit to the covered participants. Each year the Department's Employee Benefits Security Administration's (EBSA) Office of Policy and Research (OPR) creates this dataset in order to analyze the group health plans market. Most importantly, the *Form 5500 Health Plans Research File* underlies the *Group Health Plans Report*, which analyzes aggregate statistics on the plan, participant, and financial characteristics of private-sector employer sponsored group health plans published by EBSA. EBSA also publishes a zipped file that contains the *Group Health Plans Report*, the SAS Version 9 *Form 5500 Group Health Plans Research File* data file, accompanying SAS tabulation programs, a SAS formats program, and documentation. Both files are available at <http://www.dol.gov/ebsa/publications/form5500dataresearch.html#healthplan>.

II. Selection of Plans for the Group Health Plans Research Files

Prior to January 1, 2010, filings received on paper were scanned; each month these electronic images were loaded into an Oracle relational database called the EFAST Master File (EMF). The EMF consists of all information from the Form 5500 Series, as well as some generated summary information, for each plan year. EBSA received a subset of the EMF that primarily included the Form 5500 Annual Return/Report, schedules and attachments for retirement plans, welfare plans, and direct filing entities⁴ (DFEs). This subset of tables, known as the Electronic Disclosure System (EDS), was the source of unedited data for the *Form 5500 Group Health Plans Research File*. The subset excluded such items as Form 5500-EZ filings and IRS entity information.

Beginning January 1, 2010, DOL moved to a new filing system called EFAST2, under which all filings are required to be submitted electronically. Filers can prepare and submit the Form 5500 Annual Return/Report using EFAST2-approved third-party software or using IFILE, a free limited-function web application. As a result, all Series data is now directly available as tables under the EFAST2 system. Any additional attachments, such as the report of auditors, are available only as PDF images

The plan filings making up the *Form 5500 Group Health Plans Research File* all have indicated that the plan offers a health benefit. The following plan types were excluded from this file.

- DFEs (“This return/report is for a DFE (specify),” Part I, A of Form 5500),
- ‘Voluntary’ filing plans (plans which are not required to file the Form 5500), and
- Duplicate filings (only the ‘best’ filing is retained).

⁴ Some retirement benefit plans participate in investment arrangements that either are required to file a Form 5500 or can choose to do so. In these instances, the participating plans receive certain relief in financial reporting. These investment arrangement entities are referred to as Direct Filing Entities.

III. Determining the Method of Plan Funding

A major characteristic of group health plans is the method the plan uses to pay for the benefits offered. OPR used information from the 2011 Form 5500 on the plans' funding arrangements, together with information from Schedule A "Insurance Information," Schedule H "Financial Information," and Schedule I "Financial Information - Small Plan" to categorize the plans as being either fully-insured, self-insured, or a mixture of the two (mixed-insured).

Identifying Form 5500 filings for health benefit plans that contain information on the method of plan funding:

1. Select all unique Form 5500 filings from 2011 EFAST2 database that have a plan year ending date in 2011.
2. Select all Form 5500 filings that indicate the plan contains a health benefit; i.e., the filing lists "4A" on Form 5500 Part II line 8b.⁵

Characterize Form 5500 filings as self-insured, mixed-insured, or fully-insured

For purposes of this report, Form 5500 health plans are categorized as being self-insured, fully-insured, or a mix of both self-insured and fully-insured (mixed-insured). The Department used information from the 2011 Form 5500 on plans' funding arrangements, together with information from Schedule A "Insurance Information," Schedule H "Financial Information," and Schedule I "Financial Information - Small Plan" to categorize the plans as follows:

- (1) Self-insured. The plan does not include information on a health insurance policy or contract in any Schedule A filed as part of the Form 5500. For classification purposes, Schedule A insurance contracts are not considered health insurance policies or contracts if the per capita premium amount reported is less than \$1,700 or the filing also indicates that the policy could be for stop-loss coverage or for payments to a TPA.⁶ The filing must also either:
 - (a) indicate the plan is funded through a trust or general assets of the sponsor,
 - (b) include a Schedule H or Schedule I and report benefit payments, or
 - (c) be filed on the Form 5500-SF.
- (2) Mixed-insured. The plan does not meet the requirements in (1) and
 - (a) the number of individuals covered under insurance contracts as reported on the Schedule A is less than half of the total number of participants as of the end of the plan year, and the filing indicates that the plan is funded through a trust or general assets of the sponsor, or
 - (b) the filing has an attached Schedule H or I that indicates benefit payments.

⁵ Form 5500 Part II "Basic Plan Information" line 8 "Benefits provided under the plan" item c "Welfare benefits."

⁶ Although Schedule A health insurance contracts reporting a per capita premium of less than \$1,700 are not considered as such to determine the plan funding classification, they are ultimately counted as health insurance contracts in the event that the plan is deemed fully insured.

(3) Fully-insured. The plan does not meet the criteria in (1) or (2).

Stop-loss coverage for health insurance contracts is determined when stop-loss coverage is indicated in addition to health on Part III, 8 of the Schedule A through checking the box for i – Stop loss (large deductible), or through checking the box for m – Other (specify) in combination with an explanation that appears to be stop-loss.

Payments to a TPA are similarly determined by looking at Part III, 8 of the Schedule A. If m – Other (specify) is checked with text indicating a TPA, a TPA is assumed. In addition, the organization code ‘5’ in Part I, 3(e) of the Schedule A also indicates a TPA.

As stated later in this document, the premium for any contract is calculated as the maximum of the following Schedule A line items:

- Part I, 2(a) – total amount of commissions paid,
- Part I, 2(b) – total amount of fees paid,
- Part II, 6(b) – premiums paid to carrier,
- Part III, 9(a)(4) – earned premium,
- Part III, 9(b)(3) – incurred claims,
- Part III, 9(b)(4) – claims charged,
- Part III, 10(a) – total premiums or subscription charges paid to carrier.

Finally, for any Schedule A contract that reports covering 0 participants, the contract is assumed to cover all participants reported on the main Form 5500.

IV. Editing

EFAST performs a number of error checks on the original Form 5500 submissions, and EBSA's Office of the Chief Accountant (OCA) sends Correction Request Letters to individual Form 5500 filers whose filing contains obvious errors. Most of these Form 5500 filers submit amended filings in response to the Correction Request Letters. However, the OCA correction process is imperfect. In particular, some filers misunderstand the request for corrected information, fail to respond to the correspondence, or supply the requested additional information in a format that cannot be used to correct the identified error. OCA will send a second Correction Request Letter to those filers who did not respond appropriately; however, OCA does not send a third Correction Request Letter.

OPR edits final Form 5500 filings selected for inclusion in the *Form 5500 Group Health Plans Research File* to improve the accuracy of the generated plan statistics. OPR does not correspond with filers; rather, OPR uses information provided on the Form 5500 or in Attachments to the Form 5500 to determine logical error corrections.

Plan Entity Type Edit: Form 5500 Part I, line A:⁷

Form 5500 asks filers to identify the type of plan entity for which they are submitting information: multiemployer, single-employer, multiple-employer, or DFE. EBSA has historically seen discrepancies in the reporting of multiemployer plans. Therefore, each plan filing selected for the *Form 5500 Group Health Plans Research File* is subjected to the following logic.

The following flags are created first:

ME_STRING is set if the **plan** name contains any of these phrases: LOCAL, TEAMSTER, UNION, IBEW, WORKERS, LABORERS, PLUMBERS, CARPENTERS, PIPEFITTERS, UFCW, BRICKLAYER, MACHINIST, INDUSTRY, ELECTRICAL, BROTHERHOOD, SHEET METAL, GLAZIERS, PAINTERS, PLASTERER, TANNERS, MILLWRIGHT, FINISHERS, LONGSHOREMEN, BOILERMAKER, OPERATORS, OPERATING ENGINEERS, MEAT CUTTERS, BRICK MASONS, INSULATORS, LATHERS, or CEMENT MASONS .

- INC1 is set if the **sponsor** name contains any of these phrases: INC., INC, INCORPORATED, COMPANY, CORP., CORPORATION, CO., LLC, or LTD.
- INC2 is set if the **plan** name contains any of these phrases: INC., INC, INCORPORATED, COMPANY, CORP., CORPORATION, CO., LLC, or LTD.
- INC is set if INC1 or INC2 is set.

⁷ Form 5500 Part I "Annual Report Identification Information" line A "this return/report is for:"

- BOARD is set if the **sponsor** name contains any of these phrases: BOARD, TRUSTEES, or COUNCIL.

Next, the following specific edits are made based on the flags and other information provided in the filings.

- If a plan indicates it is as a multiemployer plan and is flagged as INC and is not flagged as BOARD, then the plan entity is changed to single employer.
- If the business code reported corresponds to offices of physicians or dentists and the plan reports being multiemployer, the entity is changed to single employer.
- If the business code reported corresponds to Real Estate and Rental and Leasing Real Estate and the plan reports being multiemployer, the entity is changed to single employer.
- If the business code reported corresponds to Legal Services and the plan reports being multiemployer, the entity is changed to single employer.
- If the business code is blank and the plan is not flagged under ME_STRING and the plan is reported as being multiemployer, then the entity is changed to single employer.
- If the plan is reported as being multiemployer and not collectively bargained and is not flagged for ME_STRING and is not flagged for BOARD and is flagged for INC, then the entity is changed to single employer.
- If the plan is reported as multiple employer and is collectively bargained and is either flagged for ME_STRING or BOARD then the entity type is changed to multiemployer.
- If the original entity is not valid and the plan is not collectively bargained and is not flagged for ME_STRING or BOARD then the type of entity is changed to single employer.
- After making all entity edits, all multiemployer plans are changed to show collective bargaining.

Edits of Funding and Benefit Arrangements: Form 5500 Part II lines 9a and 9b

The funding and benefit arrangements values are not adjusted.⁸ The values possible for funding and benefit arrangements are as follows: (1) Insurance, (2) Code section 412(e)(3) insurance contracts, (3) trust, and (4) general assets of the sponsor.

Removal of Duplicate Filings

To eliminate duplicate filings, OPR groups filings that have the same end-of-year assets, beginning-of-year assets, and total contributions; and checks these filings and removes the obvious duplicates.

Individual Participation Edits

Participant counts can contain errors in two forms. First, the active, retired, and separated participant items might not sum to the number input on the subtotal line item. Second, the sum of the subtotal of active, retired, and separated participants and beneficiaries might not equal the amount entered for the grand total number of participants. All filings with these errors are corrected using an individual's estimate of the correct value based on the filing (i.e. the error was a mistake on the part of the filer). As the edits to the first type of errors affect the second type of errors, they are edited first.

Individual Financial Edits

After the global and individual edits of the OPR Editor (and subsequently the global edits of the OPR Editor in SAS format, for EFAST2 data), there sometimes remain errors on Schedule H. Three specific types of errors are reviewed. First, the total contributions reported might not equal the sum of employer, participant, noncash, and other contributions reported. Second, the total dividends reported might not equal the sum of preferred stock, common stock, and for 2009 and beyond registered investment company dividends. Third, the total appreciation reported might not equal the sum of unrealized appreciation of real estate and other assets. These errors are manually reviewed and changed to either the actual correct value from the scanned filing or an individual's estimate of the correct value based on the filing.

Edited Variables

Beginning with the *2010 Form 5500 Group Health Plans Research File*, all original variables drawn from EDS and EFAST2 have remained unchanged. OPR researchers have created new variables whose values are set equal to the edited values for the corresponding original variables. These variables should be used to produce aggregate statistics from the *2011 Form 5500 Group Health Plans Research File*. The edited

⁸ The *Private Pension Plan Research File* does edit these items; as the funding and benefit arrangements are used to characterize plans as self-insured, fully-insured, or mixed insured, OPR felt the values should be used as submitted.

variables are equal to the original variable when no edits are made. They can be found in the Codebook in section VI of this document.

V. OPR Generated Variables

OPR generates and adds a number of variables that were not present in the original data sources. Some of these variables are simply recodes of existing variables, and are used in the *Group Health Plans Report* analysis. Other variables provided enhanced information for research by synthesizing information collected on the Form 5500 Forms, Schedules, and Attachments. Many of these additional variables are assigned a custom display format in SAS (see the “Format Source.sas” program that accompanies the *Group Health Plans Research File*).

OPR_EIN and OPR_PN

OPR_EIN is the plan’s EIN for the majority of filings. For filings that report an unusable EIN, such as ‘000000000’, ‘999999999’, or blank, the first nine characters of the sponsor name are used as the OPR_EIN.

Whereas the reported plan number (Form 5500 Part 2, line 1b) is three characters long, the OPR_PN adds a fourth character which distinguishes filings with the same EIN/PN. The “best” filing will have the traditional three-character PN, while additional filings have a character (A, B, C, ...) appended to their plan number.

ENT2

ENT2 is the recode of the edited Form 5500 Part I, line A plan entity type variable, TYPE_PLAN_ENTITY_IND, and is used in the *Group Health Plans Report* for tabulations by plan entity type.

<u>Value</u>	<u>ENT2 Description</u>
1	Single-employer plans and multiple-employer plans
2	Multiemployer plans

BIZCODE

BIZCODE is the edited Form 5500 Part II, line 2d business code variable, BUSINESS_CODE, converted from character to numerical format.

PYB and PYE Dates

From Form 5500 Part I, PYE is the plan year ending date (variable FORM_TAX_PRD) and PYB is the plan year beginning data (variable FORM_PLAN_YEAR_BEGIN_DATE); both are in the date format MM/DD/YYYY.

*Plan Type and Features*HEALTH_TYPE and HEALTH_ONLY

HEALTH_TYPE defined the types of welfare benefits provided by the plan.

<u>Value</u>	<u>HEALTH_TYPE Description</u>
1	Health and Dental
2	Health and Vision
3	Health and Non-Health
4	Health, Dental, and Vision
5	Health, Dental, and Non-Health
6	Health, Vision, and Non-Health
7	Health, Dental, Vision, and Non-Health

HEALTH_ONLY describes whether or not the plan provides only health benefits or health benefits along with other benefit types. When HEALTH_ONLY is 1, the plan offers only health benefits. When HEALTH_ONLY is 2, the plan offers health and other types of benefits. Both of these variables are determined based on the TYPE_WELFARE_BNFT_CODE.

<u>Value</u>	<u>TYPE_WELFARE_BNFT_CODE Description</u>
4A	Health (other than vision or dental)
4B	Life insurance
4C	Supplemental unemployment
4D	Dental
4E	Vision
4F	Temporary disability (accident and sickness)
4G	Prepaid legal
4H	Long-term disability
4I	Severance pay
4J	Apprenticeship and training
4K	Scholarship (funded)
4L	Death benefits (include travel accident but not life insurance)
4P	Taft-Hartley Financial Assistance for Employee Housing Expenses
4Q	Other

This table shows that “4A” indicates health insurance; “4D” indicates dental insurance; “4E” indicates vision insurance; and all the other codes indicate what we are calling “non-health” benefits.

INSURANCE_TYPE and CONTRACT_NUM HEALTH

INSURANCE_TYPE categorizes the types of Schedule A contracts reported by each plan. In Part III of Schedule A, line 7, plans check all boxes that apply to the particular contract being reported. The options are:

<u>Value</u>	<u>TYPE_WELFARE_BNFT_IND Description</u>
A	Health (other than dental or vision)
B	Dental
C	Vision
D	Life Insurance
E	Temporary disability (accident and sickness)
F	Long-term disability
G	Supplemental unemployment
H	Prescription drug
I	Stop loss (large deductible)
J	HMO contract
K	PPO contract
L	Indemnity contract
M	other

For INSURANCE_TYPE, we have defined 8 options using the TYPE_WELFARE_BNFT_IND above. Values A, J, K, and L correspond to health contracts for purposes of creating INSURANCE_TYPE.

<u>Value</u>	<u>INSURANCE TYPE Description</u>
1	No insurance
2	Health Only
3	Stop-Loss Only
4	Other
5	Health and Stop-Loss
6	Health and Other
7	Stop-Loss and Other
8	Health, Stop-Loss, and Other

CONTRACT_NUM_HEALTH merely counts the number of different health insurance contracts reported by the plan on Schedule A (TYPE_WELFARE_BNFT_IND is one of A, J, K, or L). For plans that are determined to be mixed- or fully-insured that report no Schedule A health contracts, this value is set to 1 to represent the presumably missing Schedule A.

HEALTH_ONLY_PREM, HEALTH_STOPLOSS_PREM,
HEALTH_STOPLOSS_OTHER_PREM, HEALTH_OTHER_PREM,
STOPLOSS_ONLY_PREM, STOPLOSS_OTHER_PREM, OTHER_ONLY_PREM

Each of these variables is a summation of various Schedule A filings. Is placed into one of the following seven categories:

1. Health only
2. Stop-loss only
3. Other only
4. Health and Stop-Loss
5. Health and Other

6. Stop-Loss and Other
7. Health, Stop-Loss, and Other

The maximum of the values in the following list is used as the premium for that contract. The sum of all premiums for each contract type corresponds to the 7 premium variables on the Research File.

- Part I, 2(a) – total amount of commissions paid,
- Part I, 2(b) – total amount of fees paid,
- Part II, 6(b) – premiums paid to carrier,
- Part III, 9(a)(4) – earned premium,
- Part III, 9(b)(3) – incurred claims,
- Part III, 9(b)(4) – claims charged,
- Part III, 10(a) – total premiums or subscription charges paid to carrier

INS3

INS3 indicates the insurance status of the plan as self-insured, mixed-insured, or fully-insured as discussed above.

<u>Value</u>	<u>INS3 Description</u>
0	Self-Insured
1	Mixed-Insured
2	Fully-Insured

Participants

TOT_ACT_PARTCP_CNT
RTD_SEP_PARTCP_RCVG_CNT
RTD_SEP_PARTCP_FUT_CNT
SUBTL_ACT_RTD_SEP_CNT
PART8
LARGE

TOT_ACT_PARTCP_CNT corresponds to the number of active participants reported on the Form 5500; RTD_SEP_PARTCP_RCVG_CNT corresponds to the number of retired or separated participants receiving benefits; RTD_SEP_PARTCP_FUT_CNT corresponds to the number of other retired or separated participants entitled to future benefits; and SUBTL_ACT_RTD_SEP_CNT corresponds to the total of these three items.

PART8 corresponds to SUBTL_ACT_RTD_SEP_CNT and is formatted as follows:

PART8 Value

None or not reported

1-49
50-99
100-249
250-499
500-999
1000-4999
5000+

The variable LARGE is 1 if the plan has SUBTL_ACT_RTD_SEP_CNT 100 or greater and 0 otherwise.

FILINGSIZE AND FILINGSIZE2

These variables are created to place plans into size categories. The participation portion is based on beginning of year participation. They are defined as follows:

<u>Value</u>	<u>FILINGSIZE Description</u>
1	Plans with 100 or more Participants & Trusts
2	Plans with 100 or more Participants & No Trusts
3	Plans with less than 100 Participants & Trusts
<u>Value</u>	<u>FILINGSIZE2 Description</u>
1	Plans with Trusts
2	Plans with No Trusts

Financials

AST21

AST21 is set equal to Total Assets End of Year (TOT_ASSETS_EOY_AMT) and assigned a format which displays output in ranges, e.g., "\$1-24K", "25-49K", ... "2.5B or more".

FUNDING_ARRANGE and BENEFIT

FUNDING_ARRANGE is the recode of FUNDING_ARRANGEMENT_CODE.

<u>Value</u>	<u>FUNDING_ARRANGE Description</u>
1	Insurance
2	Trust
3	Trust and Insurance
4	General Assets of the Sponsor

- 5 General Assets of the Sponsor and Insurance
- 6 Trust and General Assets of the Sponsor
- 7 Trust, General Assets of the Sponsor, and Insurance
- X Undetermined

These values are generated based on the following options for funding arrangement: 1) Insurance, 2) Code section 412(e)(3) insurance contracts, 3) trust, and 4) general assets of the sponsor. Options 1) and 2) are both considered insurance for the purposes of FUNDING_ARRANGE.

The variable BENEFIT is created in the same fashion and with the same results, only using the benefit arrangement.

BS_SOURCE

UNSPEC_INVEST_EOY_AMT

UNSPEC_DIST_BNFT_AMT

BS_SOURCE indicates the source of balance sheet information: “H” if Schedule H, “I” if Schedule I, and “N” if neither (or none). For Schedule I plans, Schedule I variables (with prefix “SMALL_”) are copied and given the variable names of their Schedule H counterparts (e.g., JOINT_VENTURE_EOY_AMT = SMALL_JOINT_VENTURE_EOY_AMT). In the process, the variables “Unspecified Investments” (UNSPEC_INVEST_EOY_AMT) and “Unspecified Benefits Paid” (UNSPEC_DIST_BNFT_AMT) are created. Unspecified Investments is the small plan Total Assets amount, less the sum of the small plan assets line items (partnership/joint venture, employer real property, real estate, employer securities, participant loans, and loans other than to participants). Note that “Tangible personal property” (SMALL_PERSONAL_PROP_EOY_AMT) is **not** subtracted from total assets; it has no Schedule H analogue and is thus included in “unspecified investments” for the *Group Health Plans Research File*. Unspecified Benefits is the small plan Benefits Paid (line 2e) — Schedule I does not specify any benefit payment detail.

Imputed Variables

Imputed variables largely serve the function of insuring that line items add up to the totals on the *Group Health Plans Report* tables.

IB_NINC

Imputed Net Income, equal to Total Income (TOT_INCOME_AMT) less Total Expenses (TOT_EXPENSES_AMT).

IOB_*

IOB_* variables are “imputed other” amounts to be used when tabulating both Schedule H and Schedule I filers. They are computed by subtracting the sum of line items common to both the Schedule H and I for a particular category from the reported total for that category. For example, IOB_ASST (imputed other assets) equals total assets (TOT_ASSETS_EOY_AMT) less the sum of assets in partnerships/joint ventures, employer property, real estate, employer securities, participant loans, and loans other than to participants. Note that these six asset line items are the only items found on both Schedule H and Schedule I.

IOH_*

IOH_* variables are “imputed other” amounts to be used when tabulating only Schedule H filers. They are computed by subtracting the sum of line items on Schedule H for a particular category from the reported total for that category. For example, IOH_INT (imputed other interest earnings) equals total interest (TOTAL_INTEREST_AMT) less the sum of interest earnings from interest-bearing cash, U.S. Government securities, corporate debt instruments, loans (other than to participants), and participant loans. Note that these five interest earnings items are found only on Schedule H.

ITB_LIAB

Imputed Total Liabilities, equal to Total Assets (TOT_ASSETS_EOY_AMT) less Net Assets (NET_ASSETS_EOY_AMT).

IOH_CONT_C12

IOH_CONT_C12 is the variable underlying “Other or unspecified contributions.” It is the reported Total Contributions less the sum of employer contributions and participant contributions. In other words, it is an imputed “other contributions” variable that also includes noncash contributions.

IOH_INC_C12

IOH_INC_C12 is the variable underlying “Other or unspecified income.” It is the reported Total Income less the sum of the following “income” line items on Schedule H:

- Total contributions (TOT_CONTRIB_AMT)
- Total interest earnings (TOTAL_INTEREST_AMT)
- Total dividends (TOTAL_DIVIDENDS_AMT)
- Gain (loss) on sale of assets (TOT_GAIN_LOSS_SALE_AST_AMT)
- Unrealized appreciation (depreciation) of assets (TOT_UNREALZD_APPRCTN_AMT)
- Net investment gain (loss) from common/collective trusts (GAIN_LOSS_COM_TRUST_AMT)

- Net investment gain (loss) from pooled separate accounts (GAIN_LOSS_POOL_SEP_AMT)
- Net investment gain (loss) from master trust investment accounts (GAIN_LOSS_MASTER_TR_AMT)
- Net investment gain (loss) from 103-12 investment entities (GAIN_LOSS_103_12_INVST_AMT)
- Net investment gain (loss) from registered investment companies (GAIN_LOSS_REG_INVST_AMT)

In other words, IOH_INC_C12 is an imputed “other income” variable that also includes earnings from rents (Schedule H line 2b(3), TOTAL_RENTS_AMT).

SRDB *

SRDB_* variables are “sum of reported detail” variables to be used when tabulating both Schedule H and Schedule I plans. They are computed by summing the reported line items common to both Schedules H and I for a particular category, plus the “Other” line item (if any) for that category. For example, SRDB_ASST (sum of reported assets detail) is the sum of assets in partnerships/joint ventures, employer property, real estate, employer securities, participant loans, loans other than to participants, and tangible personal property (SMALL_PERSONAL_PROP_EOY_AMT). Note that personal property, an asset line item on Schedule I but not on Schedule H, is considered an “other” asset.

SRDH *

SRDH_* variables are “sum of reported detail” variables to be used when tabulating Schedule H plans. They are computed by summing the reported line items on Schedule H for a particular category, plus the “Other” line item (if any) for that category. For example, SRDH_EXP (sum of reported expenses detail) is the sum of total benefit payments (TOT_DISTRIB_BNFT_AMT), corrective distributions (TOT_CORRECTIVE_DISTRIB_AMT), deemed distributions of participant loans (TOT_DM_DISTRIB_PTCP_LNS_A), interest expense (TOT_INT_EXPENSE_AMT), and total administrative expenses (TOT_ADMIN_EXPENSES_AMT). There is no “Other expenses” line on Schedule H.

VI. Codebook

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
ACK_ID			30-digit Filing identifying code in text format. First 8 digits indicate the date the filing was uploaded to EFAST2.	
ACQUIS_INDBT_EOY_AMT	Schedule H	Part I, 1i	Acquisition indebtedness, end of year amount	
ACQUIS_INDBT_EOY_AME				
AGGREGATE_COSTS_AMT	Schedule H	Part II, 2b(4)(B)	Aggregate carrying amount	
AGGREGATE_COSTS_AME				
AGGREGATE_PROCEEDS_AMT	Schedule H	Part II, 2b(4)(A)	Aggregate proceeds on sale of assets	
AGGREGATE_PROCEEDS_AME				
AMENDED_IND	Form 5500	Part I, B	This return/report is an amended return/report	'1'=yes ' '=no
AST21			Total Assets EOY, formatted with commas.	
BENEF_RCVG_BNFT_CNT	Form 5500	Part II, 6e	Number of deceased participants whose beneficiaries are receiving or are entitled to receive benefits	Integer
BENEF_RCVG_BNFT_CNE				
BENEFIT_ARRANGEMENT			Funding arrangement for distribution of benefits.	1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined
BENEFIT_GEN_ASSET_IND	Form 5500	Part I, 9(b)(4)	Plan benefit arrangement – General assets of the sponsor	'1'=yes, ' '=no
BENEFIT_INSURANCE_IND	Form 5500	Part I, 9(b)(1)	Plan benefit arrangement – Insurance	'1'=yes, ' '=no
BENEFIT_SEC412_IND	Form 5500	Part I, 9(b)(2)	Plan benefit arrangement – Section 412(e)(3) insurance contracts	'1'=yes, ' '=no
BENEFIT_TRUST_IND	Form 5500	Part I, 9(b)(3)	Plan benefit arrangement – Trust	'1'=yes, ' '=no
BIZCODE			Business code.	
BLDGS_USED_EOY_AMT	Schedule H	Part I, 1e	Buildings & other property used in plan operation EOY	
BLDGS_USED_EOY_AME				
BNFTS_PAYABLE_EOY_AMT	Schedule H	Part I, 1g	Benefit claims payable EOY	
BNFTS_PAYABLE_EOY_AME				
BS_SOURCE			Source of Balance Sheet items (replaces 1999 variable FORM).	H = Schedule H; I = Schedule I; N = None
BUSINESS_CODE	Form 5500	Part II, 2(d)	Business Code	

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
BUSINESS_CODE_E				
CAST_AST			Sum of interest- and non-interest-bearing cash reported on Schedule H.	
COLLECTIVE_BARGAIN_IND	Form 5500	Part I, C	Plan is a collectively bargained plan	1 = Yes
COLLECTIVE_BARGAIN_IND_E				
COMMON_STOCK_EOY_AMT	Schedule H	Part I, 1c(4)(B)	Corporate stocks - Common EOY	
COMMON_STOCK_EOY_AME				
CONTRACT_ADMIN_FEES_AMT	Schedule H	Part II, 2i(2)	Administrative expenses -- Contract administrator fees	
CONTRACT_ADMIN_FEES_AME				
CONTRACT_NUM_HEALTH			Reports the number of Schedule A contracts reported	
CORP_DEBT_OTHER_EOY_AMT	Schedule H	Part I, 1c(3)(B)	Corporate debt instruments - All Other, EOY	
CORP_DEBT_OTHER_EOY_AME				
CORP_DEBT_PREFERRED_EOY_AMT	Schedule H	Part I, 1c(3)(A)	Corporate debt instruments - Preferred, EOY	
CORP_DEBT_PREFERRED_EOY_AME				
DEBT_INST_AST			Sum of preferred corporate debt and other corporate debt on Schedule H.	
DFF_AST			Sum of interest in common trusts, master trusts, 103-12 investment entities, and pooled separate accounts on Schedule H.	
DISTRIB_DRT_PARTCP_AMT	Schedule H	Part II, 2e(1)	Benefit payments directly to participants & beneficiaries, including direct rollovers	
DISTRIB_DRT_PARTCP_AME				
DIVND_COMMON_STOCK_AMT	Schedule H	Part II, 2b(2)(B)	Dividends -- Common stock	
DIVND_COMMON_STOCK_AME				
DIVND_PREF_STOCK_AMT	Schedule H	Part II, 2b(2)(A)	Dividends -- Preferred stock	
DIVND_PREF_STOCK_AME				
EFFYR			Effective year of plan.	
EINPN			Concatenation of OPR_EIN and OPR_PN.	
EMPLR_CONTRIB_EOY_AMT	Schedule H	Part I, 1b(1)	Receivables - employer contributions, EOY	
EMPLR_CONTRIB_EOY_AME				
EMPLR_CONTRIB_INCOME_AMT	Schedule H	Part II, 2a(1)(A)	Contributions - received or receivable in cash from employers	
EMPLR_CONTRIB_INCOME_AME				
EMPLR_PROP_EOY_AMT	Schedule H	Part I, 1d(2)	Employer real property, EOY	
EMPLR_PROP_EOY_AME				
EMPLR_SEC_EOY_AMT	Schedule H	1d(1)	Employer securities, EOY	
EMPLR_SEC_EOY_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
ENT2			Plan entity type.	1 = Single Employer, 2 = Multiemployer
FILINGSIZE			Notes where plans fall by size and presence of a trust	1 = Plans with 100 or more participants & trusts, 2 = Plans with 100 or more participants & no trusts, 3 = Plans with less than 100 participants & trusts
FILINGSIZE2			Notes where plans fall by presence of a trust	1 = Plans with trusts, 2 = Plans with no trusts
FINAL_FILING_IND	Form 5500	Part I, B	This return/report is the final return/report	'1'=yes, ' '=no
FORM_PLAN_YEAR_BEGIN_DATE	Form 5500	Part I	Calendar plan year of fiscal plan year beginning date	
FORM_TAX_PRD	Form 5500	Part I	Calendar plan year of fiscal plan year ending date	
FSOURCE			Describes source of information	'F'= main Form 5500, 'S' = Form 5500-SF
FUNDING_ARRANGEMENT			Funding arrangement for investment of assets.	1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined
FUNDING_GEN_ASSET_IND	Form 5500	Part I, 9(a)(4)	Plan funding arrangement – General assets of the sponsor	'1'=yes, ' '=no
FUNDING_INSURANCE_IND	Form 5500	Part I, 9(a)(1)	Plan funding arrangement – Insurance	'1'=yes, ' '=no
FUNDING_SEC412_IND	Form 5500	Part I, 9(a)(2)	Plan funding arrangement – Section 412(e)(3) insurance contracts	'1'=yes, ' '=no
FUNDING_TRUST_IND	Form 5500	Part I, 9(a)(3)	Plan funding arrangement – Trust	'1'=yes, ' '=no
GAIN_LOSS_103_12_INVST_AMT	Schedule H	Part II, 2b(9)	Net gain from 103-IEs	
GAIN_LOSS_103_12_INVST_AME				
GAIN_LOSS_COM_TRUST_AMT	Schedule H	Part II, 2b(6)	Net gain from CCTs	
GAIN_LOSS_COM_TRUST_AME				
GAIN_LOSS_MASTER_TR_AMT	Schedule H	Part II, 2b(8)	Net gain from MTIAs	

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
GAIN_LOSS_MASTER_TR_AME				
GAIN_LOSS_POOL_SEP_AMT	Schedule H	Part II, 2b(7)	Net gain from PSAs	
GAIN_LOSS_POOL_SEP_AME				
GAIN_LOSS_REG_INVST_AMT	Schedule H	Part II, 2b(10)	Net gain from registered investment companies	
GAIN_LOSS_REG_INVST_AME				
GOVT_SEC_AST			Equals GOVT_SEC_EOY_AMT from Schedule H.	
GOVT_SEC_EOY_AMT	Schedule H	Part I, 1c(2)	U.S. government securities, EOY	
GOVT_SEC_EOY_AME				
HEALTH_ONLY			Notes whether plan provides only health benefits or health and other benefits (Form 5500)	1=Health Benefits Only, 2=Health and other benefits
HEALTH_ONLY_PREM	Schedule A	Various	Counts premium paid for health insurance contracts that cover no other benefit types	
HEALTH_OTHER_PREM	Schedule A	Various	Counts premium paid for health insurance contracts that cover other benefits (except stop-loss)	
HEALTH_STOPLOSS_OTHER_PREM	Schedule A	Various	Counts premium paid for health insurance contracts that cover stop-loss and some other benefit type	
HEALTH_STOPLOSS_PREM	Schedule A	Various	Counts premium paid for health insurance contracts and stop-loss contracts	
HEALTH_TYPE			Notes the types of welfare benefits offered by the plan (Form 5500)	1='Health and Dental', 2='Health and Vision', 3='Health and Non-Health', 4='Health, Dental, and Vision', 5='Health, Dental, and Non-Health', 6='Health, Vision, and Non-Health', 7='Health, Dental, Vision, and Non-Health'
IB_NINC			Net income (Sch. H and I).	
INITIAL_FILING_IND	Form 5500	Part I, B	This return/report is the first return/report	'1'=yes, ' '=no
INS_CARRIER_BNFTS_AMT	Schedule H	Part II, 2e(2)	Payments to insurance carriers for provision of benefits	
INS_CARRIER_BNFTS_AME				
INS_CO_GEN_AST			Equal to INS_CO_GEN_ACCT_EOY_AMT from Schedule H.	
INS_CO_GEN_ACCT_EOY_AMT	Schedule H	1c(14)	Value of funds in insurance company general account (unallocated contracts), EOY	
INS_CO_GEN_ACCT_EOY_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
INS3			Notes status of insurance	0=Self-insured, 1=mixed-insured, 2=fully-insured
INSURANCE_TYPE			Notes types of insurance contracts reported by the plan on Schedule A	1='No Insurance', 2='Health', 3='Stop-Loss', 4='Other', 5='Health and Stop-Loss', 6='Health and Other', 7='Stop-Loss and Other', 8='Health, Stop-Loss, and Other'
INT_103_12_INVST_EOY_AMT	Schedule H	Part I, 1c(12)	Value of interest in 103-12 investment entities (103-12 IEs), EOY	
INT_103_12_INVST_EOY_AME				
INT_BEAR_CASH_AMT	Schedule H	Part II, 2b(1)(A)	Interest earnings on interest-bearing cash	
INT_BEAR_CASH_AME				
INT_BEAR_CASH_EOY_AMT	Schedule H	Part I, 1c(1)	Interest bearing cash, EOY	
INT_BEAR_CASH_EOY_AME				
INT_COMMON_TR_EOY_AMT	Schedule H	Part I, 1c(9)	Value of interest in common/collective trusts (CCTs), EOY	
INT_COMMON_TR_EOY_AME				
INT_MASTER_TR_EOY_AMT	Schedule H	Part I, 1c(11)	Value of interest in master trust investment accounts (MTIAs), EOY	
INT_MASTER_TR_EOY_AME				
INT_ON_CORP_DEBT_AMT	Schedule H	Part II, 2b(1)(C)	Interest Earnings -- Corporate debt instruments	
INT_ON_CORP_DEBT_AME				
INT_ON_GOV_T_SEC_AMT	Schedule H	Part II, 2b(1)(B)	Interest Earnings - U.S. Govt securities	
INT_ON_GOV_T_SEC_AME				
INT_ON_OTH_INVST_AMT	Schedule H	Part II, 2b(1)(F)	Interest Earnings - Other	
INT_ON_OTH_INVST_AME				
INT_ON_OTH_LOANS_AMT	Schedule H	Part II, 2b(1)(D)	Interest Earnings - Loans (other than to participants)	
INT_ON_OTH_LOANS_AME				
INT_ON_PARTCP_LOANS_AMT	Schedule H	Part II, 2b(1)(E)	Interest Earnings - Participant loans	
INT_ON_PARTCP_LOANS_AME				
INT_POOL_SEP_ACCT_EOY_AMT	Schedule H	Part I, 1c(10)	Value of interest in pooled separate accounts (PSAs), EOY	
INT_POOL_SEP_ACCT_EOY_AME				
INT_REG_INVST_CO_EOY_AMT	Schedule H	Part I, 1c(13)	Value of interest in registered investment companies (e.g. mutual funds), EOY	
INT_REG_INVST_CO_EOY_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
INVST_MGMT_FEES_AMT	Schedule H	Part II, 2i(3)	Administrative Expenses -- Investment advisory & management fees	
INVST_MGMT_FEES_AME				
IOB_ASST			Other or unspecified assets (Sch. H and I).	
IOB_EXP			Other or unspecified expenses (Sch. H and I).	
IOB_INC			Other or unspecified income (Sch. H and I).	
IOH_AEXP			Other or unspecified administrative expenses (Sch. H only).	
IOH_APP			Unspecified appreciation (Sch. H only).	
IOH_ASST			Other or unspecified assets (Sch. H only).	
IOH_ASST_C7			Other or unspecified assets (Table C7) (Sch. H only).	
IOH_BEN			Other or unspecified benefits (Sch. H only).	
IOH_CONT			Unspecified contributions (Sch. H only).	
IOH_CONT_C12			Unspecified contributions (Table C12) (Sch. H only).	
IOH_DIV			Unspecified dividends (Sch. H only).	
IOH_EXP			Unspecified expenses (Sch. H only).	
IOH_INC			Other or unspecified income (Sch. H only).	
IOH_INC_C12			Other or unspecified income (Table C12) (Sch. H only).	
IOH_INT			Other or unspecified interest (Sch. H only).	
IOH_LIAB			Other liabilities (Sch. H only).	
ITB_LIAB			Total liabilities (Sch. H and I).	
JOINT_VENTURE_EOY_AMT	Schedule H	Part I, 1c(5)	Partnership/Joint Venture interests, EOY	
JOINT_VENTURE_EOY_AME				
LARGE			Plan is a "large" plan, i.e., 100 or more total participants.	1 = Yes, 0 = No
LAST_RPT_PLAN_NUM	Form 5500	Part II, 4(c)	Last reported plan number of the plan	
LAST_RPT_SPONS_EIN	Form 5500	Part II, 4(b)	Last reported EIN of the sponsor	
LAST_RPT_SPONS_NAME	Form 5500	Part II, 4(a)	Last reported name of the sponsor	
LOANS_AST			Sum of other loans and participant loans on Schedule H.	
NET_ASSETS_EOY_AMT	Schedule H	Part I, 11	Net Assets, EOY	
NET_ASSETS_EOY_AME				
NET_INCOME_AMT	Schedule H	Part II, 2k	Net Income	
NET_INCOME_AME				
NON_CASH_CONTRIB_BS_AMT	Schedule H	Part II, 2a(2)	Noncash contributions	
NON_CASH_CONTRIB_BS_AME				
NON_INT_BEAR_CASH_EOY_AMT	Schedule H	Part I, 1a	Total non-interest bearing cash, EOY	
NON_INT_BEAR_CASH_EOY_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
OPRTNG_PAYABLE_EOY_AMT	Schedule H	Part I, 1h	Operating payables, EOY	
OPRTNG_PAYABLE_EOY_AME				
OTH_BNFT_PAYMENT_AMT	Schedule H	Part II, 2e(3)	Other benefit payment amount	
OTH_BNFT_PAYMENT_AME				
OTH_CONTRIB_RCVD_AMT	Schedule H	Part II, 2a(1)(C)	Other cash contributions	
OTH_CONTRIB_RCVD_AME				
OTH_INVST_EOY_AMT	Schedule H	Part I, 1c(15)	Other general investments, EOY	
OTH_INVST_EOY_AME				
OTHER_ADMIN_FEES_AMT	Schedule H	Part II, 2i(4)	Administrative Expenses -- Other	
OTHER_ADMIN_FEES_AME				
OTHER_AST			Sum of other investments, employer securities, employer property, and buildings used from Schedule H.	
OTHER_EXPENSES_AME			Other expenses.	
OTHER_INCOME_AMT	Schedule H	Part II, 2c	Other income	
OTHER_INCOME_AME				
OTHER_LIAB_EOY_AMT	Schedule H	Part I, 1j	Other liabilities, EOY	
OTHER_LIAB_EOY_AME				
OTHER_LOANS_EOY_AMT	Schedule H	Part I, 1c(7)	Loans (other than to participants), EOY	
OTHER_LOANS_EOY_AME				
OTHER_ONLY_PREM	Schedule A	Part III, 8a	Premium paid for non-health, non-stop-loss contracts	
OTHER_RECEIVABLES_EOY_AMT	Schedule H	Part I, 1b(3)	Receivables - other receivables, EOY	
OTHER_RECEIVABLES_EOY_AME				
PART8			Total participants, formatted.	
PART13			Total participants, formatted.	
PART14			Total participants, formatted.	
PARTCP_ACCOUNT_BAL_CNT	Form 5500	Part II, 7g	Number of participants with account balances as of the end of the year (defined contribution plans only)	
PARTCP_ACCOUNT_BAL_CNE				
PARTCP_CONTRIB_EOY_AMT	Schedule H	Part I, 1b(2)	Receivables - participant contributions, EOY	
PARTCP_CONTRIB_EOY_AME				
PARTCP_LOANS_EOY_AMT	Schedule H	Part I, 1c(8)	Participant loans, EOY	
PARTCP_LOANS_EOY_AME				
PARTICIPANT_CONTRIB_AMT	Schedule H	Part II, 2a(1)(B)	Cash contributions from participants	
PARTICIPANT_CONTRIB_AME				
PART_JOINT_INT_AST			Equals JOINT_VENTURE_EOY_AMT from Schedule H.	
PLAN_NAME	Form 5500	Part II, 1a	Name of plan	Text
PLAN_NAME_E				
PREF_STOCK_EOY_AMT	Schedule H	Part I, 1c(4)(A)	Corporate stocks - Preferred, EOY	
PREF_STOCK_EOY_AME				
PROFESSIONAL_FEES_AMT	Schedule H	Part II, 2i(1)	Administrative expenses -- Professional fees	

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
PROFESSIONAL_FEES_AME				
PYB			Plan year begin date	
PYE			Plan year end date	
REAL_ESTATE_AST			Equals REAL_ESTATE_EOY_AMT from Schedule H.	
REAL_ESTATE_EOY_AMT	Schedule H	Part I, 1c(6)	Real estate (other than employer real property), EOY	
REAL_ESTATE_EOY_AME				
RECEIVABLES_AST			Sum of employer contributions, participant contributions, and other receivables from the Schedule H balance sheet.	
REG_INVST_CO_AST			Equals INT_REG_INVST_CO_EOY_AMT from Schedule H.	
REGISTERED_INVST_AMT	Schedule H	Part II, 2b(2)(c)	Dividends from registered investment company shares	
REGISTERED_INVST_AME				
RES_TERM_PLAN_ADPT_IND	Schedule H	Part IV, 5a	Was a resolution to terminate the plan adopted?	1 = Yes
RTD_SEP_PARTCP_FUT_CNT	Form 5500	Part II, 6c	Number of other retired or separated participants entitled to future benefits	
RTD_SEP_PARTCP_FUT_CNE				
RTD_SEP_PARTCP_RCVG_CNT	Form 5500	Part II, 6b	Number of retired or separated participants receiving benefits	
RTD_SEP_PARTCP_RCVG_CNE				
SEP_PARTCP_PARTL_VSTD_CNT	Form 5500	Part II, 6h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	
SEP_PARTCP_PARTL_VSTD_CNE				
SF_ADMIN_SRVC_PROVIDERS_AMT	Form 5500-SF	Part III, 8f	Expenses paid to administrative service providers	
SF_ADMIN_SRVC_PROVIDERS_AME				
SF_CORRECTIVE_DEEMED_DISTR_AMT	Form 5500-SF	Part III, 8e	Certain deemed and/or corrective distributions	
SF_CORRECTIVE_DEEMED_DISTR_AME				
SF_EMPLR_CONTRIB_INCOME_AMT	Form 5500-SF	Part III, 8a(1)	Employer contributions	
SF_EMPLR_CONTRIB_INCOME_AME				
SF_NET_ASSETS_EOY_AMT	Form 5500-SF	Part III, 7c	Net assets as of the end of the plan year	
SF_NET_ASSETS_EOY_AME				
SF_NET_INCOME_AMT	Form 5500-SF	Part III, 8i	Net income	
SF_NET_INCOME_AME				
SF_OTH_CONTRIB_RCVD_AMT	Form 5500-SF	Part III, 8a(3)	Other contributions	
SF_OTH_CONTRIB_RCVD_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
SF_OTH_EXPENSES_AMT	Form 5500-SF	Part III, 8g	Other expenses	
SF_OTH_EXPENSES_AME				
SF_OTHER_INCOME_AMT	Form 5500-SF	Part III, 8b	Other income	
SF_OTHER_INCOME_AME				
SF_PARTICIP_CONTRIB_INCOME_AMT	Form 5500-SF	Part III, 8a(2)	Participant contributions	
SF_PARTICIP_CONTRIB_INCOME_AME				
SF_RES_TERM_PLAN_ADPT_IND	FORM 5500-SF	Part VII, 13a	Was a resolution to terminate the plan adopted?	1 = Yes
SF_TOT_ASSETS_EOY_AMT	Form 5500-SF	Part III, 7a	Total assets as of the end of the plan year	
SF_TOT_ASSETS_EOY_AME				
SF_TOT_DISTRI_BNFT_AMT	Form 5500-SF	Part III, 8d	Benefits paid	
SF_TOT_DISTRI_BNFT_AME				
SF_TOT_EXPENSES_AMT	Form 5500-SF	Part III, 8h	Total expenses	
SF_TOT_EXPENSES_AME				
SF_TOT_INCOME_AMT	Form 5500-SF	Part III, 8c	Total income	
SF_TOT_INCOME_AME				
SF_TOT_LIABILITIES_EOY_AMT	Form 5500-SF	Part III, 7b	Total liabilities as of the end of the plan year	
SF_TOT_LIABILITIES_EOY_AME				
SHORT_PLAN_YR_IND	Form 5500	Part I, B	This return/report is a short plan year return/report (less than 12 months)	
SMALL_ADMIN_SRVC_PROVIDERS_AMT	Schedule I	Part I, 2h		
SMALL_ADMIN_SRVC_PROVIDERS_AME				
SMALL_CORRECTIVE_DISTRI_B AMT	Schedule I	Part I, 2f	Corrective distributions	
SMALL_CORRECTIVE_DISTRI_B AME				
SMALL_DEEM_DSTRB_PARTCP_LN_AMT	Schedule I	Part I, 2g	Certain deemed distributions of participant loans	
SMALL_DEEM_DSTRB_PARTCP_LN_AME				
SMALL_EMPLR_CONTRIB_INCOME_AMT	Schedule I	Part I, 2a1	Employer contributions	
SMALL_EMPLR_CONTRIB_INCOME_AME				
SMALL_EMPLR_PROP_EOY_AMT	Schedule I	Part I, 3b	Employer property	
SMALL_EMPLR_PROP_EOY_AME				
SMALL_EMPLR_SEC_EOY_AMT	Schedule I	Part I, 3d	Employer securities	
SMALL_EMPLR_SEC_EOY_AME				
SMALL_INV_REAL_ESTATE_EOY_AMT	Schedule I	Part I, 3c	Real estate investments	
SMALL_INV_REAL_ESTATE_EOY_AME				
SMALL_JOINT_VENTURE_EOY_AMT	Schedule I	Part I, 3a	Joint ventures / partnerships	
SMALL_JOINT_VENTURE_EOY_AME				
SMALL_MORTG_PARTCP_EOY_AMT	Schedule I	Part I, 3e	Participant loans	
SMALL_MORTG_PARTCP_EOY_AME				
SMALL_NET_ASSETS_EOY_AMT	Schedule I	Part I, 1c	Net Assets	
SMALL_NET_ASSETS_EOY_AME				
SMALL_NET_INCOME_AMT	Schedule I	Part I, 2k	Net Income	
SMALL_NET_INCOME_AME				
SMALL_NON_CASH_CONTRIB_BS_AMT	Schedule I	Part I, 2b	Non-cash contributions	
SMALL_NON_CASH_CONTRIB_BS_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
SMALL_OTH_CONTRIB_RCVD_AMT	Schedule I	Part I, 2a3	Other contributions received/receivable	
SMALL_OTH_CONTRIB_RCVD_AME				
SMALL_OTH_EXPENSES_AMT	Schedule I	Part I, 2i	Other expenses	
SMALL_OTH_EXPENSES_AME				
SMALL_OTH_LNS_PARTCP_EOY_AMT	Schedule I	Part I, 3f	Loans (other than to participants)	
SMALL_OTH_LNS_PARTCP_EOY_AME				
SMALL_OTHER_INCOME_AMT	Schedule I	Part I, 2c	Other Income	
SMALL_OTHER_INCOME_AME				
SMALL_PARTICIPANT_CONTRIB_AMT	Schedule I	Part I, 2a2	Participant contributions	
SMALL_PARTICIPANT_CONTRIB_AME				
SMALL_PERSONAL_PROP_EOY_AMT	Schedule I	Part I, 3g	Personal property	
SMALL_PERSONAL_PROP_EOY_AME				
SMALL_RES_TERM_PLAN_ADPT_IND	Schedule I	Part II, 5a	Was a resolution to terminate the plan adopted?	1 = Yes
SMALL_TOT_ASSETS_EOY_AMT	Schedule I	Part I, 1a	Total assets	
SMALL_TOT_ASSETS_EOY_AME				
SMALL_TOT_DISTIB_BNFT_AMT	Schedule I	Part I, 2e	Total Benefits paid	
SMALL_TOT_DISTIB_BNFT_AME				
SMALL_TOT_EXPENSES_AMT	Schedule I	Part I, 2j	Total expenses	
SMALL_TOT_EXPENSES_AME				
SMALL_TOT_INCOME_AMT	Schedule I	Part I, 2d	Total income	
SMALL_TOT_INCOME_AME				
SMALL_TOT_LIABILITIES_EOY_AMT	Schedule I	Part I, 1b	Total liabilities	
SMALL_TOT_LIABILITIES_EOY_AME				
SPONS_DFE_CITY	Form 5500	Part II, 2a	Sponsor city	
SPONS_DFE_EIN	Form 5500	Part II, 2b	Sponsor EIN	
SPONS_DFE_PN	Form 5500	Part II, 1b	Plan Number	
SPONS_DFE_STATE	Form 5500	Part II, 2a	Sponsor state	
SPONS_DFE_ZIP_CODE	Form 5500	Part II, 2a	Sponsor zip code	
SPONSOR_DFE_NAME	Form 5500	Part II, 2a	Sponsor name	
SRDB_ASST			Sum of reported detail: Assets (Sch. H and I)	
SRDB_EXP			Sum of reported detail: Expenses (Sch. H and I)	
SRDB_INC			Sum of reported detail: Income (Sch. H and I)	
SRDH_AEXP			Sum of reported detail: Admin. Expense (Sch. H)	
SRDH_APP			Sum of reported detail: Appreciation (Sch. H)	
SRDH_ASST			Sum of reported detail: Assets (Sch. H)	
SRDH_ASST_C7			Sum of reported detail: Assets (Sch. H), Table C7	
SRDH_BEN			Sum of reported detail: Benefits (Sch. H)	
SRDH_CASH			Sum of reported detail: Cash (Sch. H)	
SRDH_CONT			Sum of reported detail: Contributions (Sch. H)	

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
SRDH_CONT_C12			Sum of reported detail: Contributions (Sch. H) (Table C12)	
SRDH_DIV			Sum of reported detail: Dividends (Sch. H)	
SRDH_EXP			Sum of reported detail: Expenses (Sch. H)	
SRDH_INC			Sum of reported detail: Income (Sch. H)	
SRDH_INC_C12			Sum of reported detail: Income (Sch. H) (Table C12)	
SRDH_INT			Sum of reported detail: Interest (Sch. H)	
SRDH_LIAB			Sum of reported detail: Liabilities (Sch. H)	
SRDH_LOANS			Sum of reported detail: Loans (Sch. H)	
SRDH_REC			Sum of reported detail: Receivables (Sch. H)	
SRDH_STOCK			Sum of reported detail: Stock (Sch. H)	
STOCK_AST			Sum of preferred and common stock from Schedule H.	
STOPLOSS_ONLY_PREM	Schedule A	Various	Counts premium paid for stop-loss contracts that cover no other benefits	
STOPLOSS_OTHER_PREM	Schedule A	Various	Counts premium paid for stop-loss contracts that cover benefits other than health	
SUBTL_ACT_RTD_SEP_CNT	Form 5500	Part II, 6d	Subtotal of active, retired, and separated participants	
SUBTL_ACT_RTD_SEP_CNE				
TOT_ACT_RTD_SEP_BENEF_CNT	Form 5500	Part II, 6f	Number of active, retired, separated, and beneficiaries of deceased participants	
TOT_ACT_RTD_SEP_BENEF_CNE				
TOT_ACTIVE_PARTCP_CNT	Form 5500	Part II, 6a	Number of active participants	
TOT_ACTIVE_PARTCP_CNE				
TOT_ADMIN_EXPENSES_AMT	Schedule H	Part II, 2i(5)	Administrative Expenses -- Total	
TOT_ADMIN_EXPENSES_AME				
TOT_ASSETS_BOY_AMT	Schedule H	Part I, 1f	Total Assets, Beginning of Year amount	
TOT_ASSETS_BOY_AME				
TOT_ASSETS_EOY_AMT	Schedule H	Part I, 1f	Total Assets, End of Year amount	
TOT_ASSETS_EOY_AME				
TOT_CONTRIB_AMT	Schedule H	Part II, 2a(3)	Total Contributions	
TOT_CONTRIB_AME				
TOT_CORRECTIVE_DISTRIB_AMT	Schedule H	Part II, 2f	Corrective distributions	
TOT_CORRECTIVE_DISTRIB_AME				
TOT_DISTRIB_BNFT_AMT	Schedule H	Part II, 2e(4)	Total benefit payments	
TOT_DISTRIB_BNFT_AME				
TOT_DEEMED_DISTR_PART_LNS_AMT	Schedule H	Part II, 2g	Certain deemed distributions of participant loans	
TOT_DM_DISTRIB_PTCP_LNS_E				
TOT_EXPENSES_AMT	Schedule H	Part II, 2j	Total Expenses	
TOT_EXPENSES_AME				

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<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
TOT_GAIN_LOSS_SALE_AST_AMT	Schedule H	Part II, 2b(4)(C)	Net gain on sale of assets	
TOT_GAIN_LOSS_SALE_AST_AME				
TOT_INCOME_AMT	Schedule H	Part II, 2d	Total income	
TOT_INCOME_AME				
TOT_INT_EXPENSE_AMT	Schedule H	Part II, 2h	Interest expense	
TOT_INT_EXPENSE_AME				
TOT_INVESTMENT_INCOME_AME	Schedule H and I	Part II, 2b	Sum of all Earnings on investments	
TOT_LIABILITIES_EOY_AMT	Schedule H	Part I, 1k	Total liabilities, end of year amount	
TOT_LIABILITIES_EOY_AME				
TOT_PARTCP_BOY_CNT	Form 5500	3a(6)	Total participants, beginning-of-year	
TOT_PARTCP_BOY_CNE				
TOT_PREM	Schedule A	Part III, 8a	Sum of premiums paid for all insurance contracts	
TOT_UNREALZD_APPRCTN_AMT	Schedule H	Part II, 2b(5)(C)	Unrealized Appreciation -- Total	
TOT_UNREALZD_APPRCTN_AME				
TOTAL_DIVIDENDS_AMT	Schedule H	Part II, 2b(2)(D)	Dividends -- Total	
TOTAL_DIVIDENDS_AME				
TOTAL_INTEREST_AMT	Schedule H	Part II, 2b(1)(G)	Interest Earnings -- Total	
TOTAL_INTEREST_AME				
TOTAL_RENTS_AMT	Schedule H	Part II, 2b(3)	Rents -- Total	
TOTAL_RENTS_AME				
TPART			Total participants. Equal to SUBTL_ACT_RTD_SEP_CNT	
TYPE_PLAN_ENTITY_CD	Form 5500	Part I, A	Type of plan entity.	1= multiemployer plan, 2 = single employer plan, 3 = multiple employer plan, 4 = DFE
TYPE_PLAN_ENTITY_CD_E				
TYPE_WELFARE_BNFT_CODE	Form 5500	Part I, 8b	Welfare characteristics code	#N/A
TYPE_WELFARE_BNFT_CODE_E				
UNREALZD_APPRCTN_OTH_AMT	Schedule H	Part II, 2b(5)(B)	Unrealized Appreciation -- Other	
UNREALZD_APPRCTN_OTH_AME				
UNREALZD_APPRCTN_RE_AMT	Schedule H	Part II, 2b(5)(A)	Unrealized Appreciation -- Real Estate	
UNREALZD_APPRCTN_RE_AME				
UNSPEC_DIST_BNFT_AME			Unspecified benefits distributed.	
UNSPEC_INVEST_EOY_AME			Unspecified investments.	

VII. Contents of the 2011 Form 5500 Group Health Plans Research File CD-ROM

File name	Type	Contents
GHPB11.sas7bdat	SAS data set	The 2011 Form 5500 Group Health Plans Research File. SAS Version 9 data set created under Windows 7 containing file used to create the <u>2011 Group Health Plans Report</u> . Variables are from Form 5500, Form 5500-SF, Schedule A, Schedule H, and Schedule I. See User Guide.doc for more information. In order to use this file, must run the program “Insurance Formats.sas” located in the Formats subdirectory.
2011 Group Health Plans Report.pdf	Adobe PDF	Summary report.
A1.sas	SAS program	Creates Bulletin table A1.
A3, A4, B3, B4...	SAS Program	More examples of PROC TABULATE code used to create Bulletin tables.
Insurance Formats.sas	SAS program	Creates the format library that must exist before any SAS programs can be run on the SAS data set above.
2011 Form 5500 Group Health Plans Research File User Guide.pdf	Adobe PDF	Discusses variables, imputations, created variables, and other aspects of the Research File.
2011-5500.pdf	Adobe PDF	Shows variable names and where they are found on the Form 5500. Located in ‘Name-Filled Forms’ subdirectory.
2011-5500-Schedule-A.pdf	Adobe PDF	Shows variable names and where they are found on the Schedule A. Located in ‘Name-Filled Forms’ subdirectory.
2011-5500-Schedule-H.pdf	Adobe PDF	Shows variable names and where they are found on the Schedule H. Located in ‘Name-Filled Forms’ subdirectory.
2011-5500-Schedule-I.pdf	Adobe PDF	Shows variable names and where they are found on the Schedule I. Located in ‘Name-Filled Forms’ subdirectory.
2011-5500-SF.pdf	Adobe PDF	Shows variable names and where they are found on the Form 5500-SF. Located in ‘Name-Filled Forms’ subdirectory.
‘Excel and XML Tables’ and ‘Word Documents’ subdirectories	Microsoft Word and Excel	Word and Excel versions of all documents used in creation of 2011 Group Health Plans Report.pdf.