User Guide
2008 Form 5500 Group Health Plans Research File:
January 2012 Update Reflecting Statistical Year Filings
Contract DOLJ089327412
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January 2012

Form 5500 Group Health Plans Research File: January 2012 Update Reflecting Statistical Year Filings User Guide

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Statistical Year Filings User Guide

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

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[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 years 2008 and earlier. 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.

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 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 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.

The *Group Health Plans Report: January 2012 Update, Abstract of 2008 Form 5500
Annual Reports Reflecting Statistical Year Filings* (*January 2012 Report*) reflects several
changes made after the publication of the *Group Health Plans Report: March 2011,
Abstract of 2008 Form 5500 Annual Reports Reflecting Calendar Year Filings* (*March
2011 Report*). These changes concern two fundamental operations performed to create
the data file that underlies the Reports: defining the plan year and the treatment of
terminating plans.

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

Under the ERISA Filing Acceptance System (EFAST) processing effort, processed Form 5500 filings are loaded into an Oracle relational database called the EFAST Master File (EMF) each month. EMF consists of all Form 5500 Forms and Schedules, as well as generated summary information, for each employee benefit plan year. EBSA receives a subset of the EMF tables through the Electronic Disclosure System (EDS) database which primarily includes unedited Form 5500 Annual Return/Reports for pension plans, welfare plans, and direct filing entities (DFEs) and excludes such items as Form 5500-EZ (One-Participant Plan) filings, and Internal Revenue Service (IRS) entity information. EDS data is further divided into sets of tables based on when filings are processed. Dividing data based on processing date leads to sets of tables that are divided largely based on plan year beginning dates.

For example, approximately 87 percent of filings found in the 2008 EDS tables are for plans with a plan year beginning date of January 1, 2008 and a plan year ending date of December 31, 2008. Approximately 13 percent of the filings found in the 2008 EDS tables are for plans with plan year ending dates between January 1, 2009 and December 30, 2009. The remaining filings in the 2008 EDS tables are for plans with plan year beginning dates prior to January 1, 2008. Thus, 98 percent of the plans selected from EDS would also be selected if using a strict calendar year definition, i.e. plan filings that indicate a plan year beginning date in the specified year.

EBSA decided to harmonize the plan year definition for the *Group Health Plans Report* with the definition underlying the Form 5500 Private Pension Plan Research File used to produce the *Private Pension Plan Bulletin Abstracts*. For purposes of *the Form 5500 Private Pension Plan Research File*, a statistical year definition is used. The statistical year is defined as all Form 5500 filing employee benefit plans with a plan year ending date between January 1 and December 31 of the given year. As a result, all Form 5500 filings for plans that reported plan year ending dates between January 1, 2008 and December 31, 2008 that were included in the 2007 EDS tables were added to the data analysis. Additionally, the data underlying the *January 2012 Report* includes all Form 5500 filings from the 2008 EDS tables that either (a) reported a plan year ending date between January 1, 2008 and December 31, 2008 or (b) had a missing plan year ending data. As a result, about two-thirds of the Form 5500 plan filings included in the data underlying the *January 2012 Report* are the same filings used in the *March 2011 Report*. One-third of the Form 5500 plan filings included in the data underlying the *January 2012 Report* have a reporting year one year earlier than that reported in the *March 2011 Report*. As a result, some aggregate financial statistics are markedly higher in the *January 2012 Report*.

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).

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 2008 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 filing for health benefit plans that contain information on the
method of plan funding:

1. Select all unique Form 5500 filings from 2008 EDS database.
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.[4].
3. Select all Form 5500 filings that indicate the plan holds an insurance contract for
    health by either:
    a. Listing on Schedules A Part III, line 7 either:[5]
        i.   (a) Health (other than dental or vision),
        ii. (j) HMO contract,
        iii. (k) PPO contract, or
        iv. (l) Indemnity contract.
    b. Or, for filings without a Schedule A, listing on the Form 5500 Part II, line
        9a or line 9b either:[6]
        i.   (1) Insurance, or
        ii. (2) Code section 412(i) insurance contracts.

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

Form 5500 plans filings that do not indicate the presence of a health insurance contract
on any of the attached Schedules A and have a funding arrangement or benefit
arrangement of "Trust" or "General assets of the sponsor," Part II, 9a and 9b of Form
5500, are considered self-insured. Additionally plans with no insurance contracts
indicated on Schedule A that attach a Schedule H or I, implying the presence of a trust,
are considered self-insured.

Mixed-insured plans are identified as follows. All plans that are not deemed self-insured
and have a Schedule A for health insurance that shows coverage of more than 50 percent
of the plan participants is mixed-insured. Additionally, plans that have a Schedule A
health insurance contract and indicate paying benefits directly to participants on Schedule

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[4] Form 5500 Part II "Basic Plan Information" line 8 "Benefits provided under the plan" item c "Welfare
benefits."
[5] Schedule A Part III "Welfare Benefit Contract Information" line 7 "Benefit and contract type"
[6] Form 5500 Part II "Basic Plan Information" line 9a "Plan funding arrangement" and 9b "Plan benefit
arrangement."

H (Part II, e(1)) are considered mixed-insured. Finally all plans not considered self-insured that attach a Schedule I are considered mixed-insured.

All plans not deemed self-insured or mixed-insured are assumed to be fully-insured.

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 correspondence with filers; rather, OPR uses information provided on the Form 5500 or in Attachments to the Form 5500 to determine logical error corrections.

The *Form 5500 Group Health Plans Research File* correction process uses two types of edits to correct errors remaining after the EFAST correction process: automated global edits and manual "plan-specific" edits. The automated global edits are based on the internal consistency of each individual filing; for example, if the sum of all the components of "Contributions" (Employer contributions + Participant contributions + Other contributions + Noncash contributions) does not equal Total Contributions, but the sum of these components plus all other "Income" components are equal to "Total Income," then "Total Contributions" is made equal to the sum of the contribution components. After the global edits are applied, filings which still contain errors are corrected manually by examining images of the original Form 5500, Schedules, and Attachments, such as accountants' reports, to obtain the correct information.

To facilitate the correction process OPR uses a tool called the OPR Editor. The OPR Editor performs the programmed automated global edits and flags filings that may require plan-specific edits. The OPR Editor allows the user to input correct data elements. The OPR Editor generates an Oracle data table which can be merged with the original Form 5500 dataset to replace erroneous data elements with corrected data elements. In addition, some corrections are implemented in separate computer programs as the OPR Editor is not the best correction tool for, or is not capable of performing, these corrections. A discussion of the most significant edits follows.

<u>Plan Entity Type Edit: Form 5500 Part I, line A</u>:[7]

The Form 5500 asks filers to identify the type of plan entity for which they are submitting information: multiemployer, single-employer, multiple-employer, or Direct Filing Entity (DFE). The objective of the Plan Entity Type Edit is to ensure that all plans identified as multiemployer are actually likely to be multiemployer while still retaining the historical

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

characteristics of multiemployer plans. These characteristics include, but are not limited
to, the following:

- Multiemployer plans are collectively bargained.
- Over 90% of multiemployer plans are large plans (defined as having 100 or more participants).

Edits are applied sequentially, starting with the most general global edits and ending with
the plan-specific edits. Plan-specific edits, noted after examining a filing's image,
overrode changes that resulted from global edits. The final edit codes all plans identified
as multiemployer plans as collectively bargained as well.

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.

Edit of Business Code: Form 5500 Part II, line 2d

Plans are instructed to enter the "business code that best describes the nature of the plan
sponsor's business" from a list of codes provided in the instructions. Edits are applied
when no business code is reported or the business code is a length other the four or six
digits. String searches of the plan name are used to identify the likely business of the
plan sponsor. For example, if the string "BAKERY" is present, then the code 445291
("Baked Goods Stores") is assigned. The business code is stored in the variable
BIZCODE.

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[8] The *Private Pension Plan Research File* does edit these items; however, 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.

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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.

Value	ENT2 Description
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.

EFF_DATE and EFFYR

EFF_DATE is the effective date of the plan (Form 5500 Part II, line 1c variable
PLAN_EFF_DATE) in the date format MM/DD/YYYY. EFFYR is the four-digit year

portion of EFF_DATE, and is assigned a custom format which casts it into one of the following bands:

1. Prior to 1970
2. 1970-1979
3. 1980-1989
4. 1990-1994
5. 1995-1999
6. 2000-2005
7. Date not specified

Plan Type and Features

HEALTH_TYPE and HEALTH_ONLY

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

Value	HEALTH_TYPE Description
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.

Value	TYPE_WELFARE_BNFT_CODE Description
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

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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:

Value	TYPE_WELFARE_BNFT_IND Description
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.

Value	INSURANCE TYPE Description
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).

INS3

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

Value	INS3 Description
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:

Value	FILINGSIZE Description
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
Value	FILINGSIZE2 Description
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.

Value	FUNDING_ARRANGE Description
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.

NET_TRANSFERS

If the balance sheet source is Schedule I, then NET_TRANSFERS is the small plan total
transfers amount (SMALL_TOT_PLAN_TRANSFERS_AMT). Otherwise,
NET_TRANSFERS is the amount of assets transferred to the plan
(TOT_TRANSFERS_TO_AMT), less the amount of assets transferred from the plan
(TOT_TRANSFERS_FROM_AMT).

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

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
ACQUIS_INDBT_EOY_AMT	Schedule H	1i	Acquisition indebtedness, end of year amount	
AGGREGATE_COSTS_AMT	Schedule H	2b(4)(B)	Aggregate carrying amount	
AGGREGATE_PROCEEDS_AMT	Schedule H	2b(4)(A)	Aggregate proceeds on sale of assets	
AST21			Total Assets EOY, formatted with commas.	
BENEF_RCVG_BNFT_CNT	Form 5500	Part II, 7e	Number of deceased participants whose beneficiaries are receiving or are entitled to receive benefits	Integer
BENEFIT			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_CODE	Form 5500	Part II, 9b	Plan Benefit Arrangement (check all that apply)	1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor
BIZCODE			Business code.	
BLDGS_USED_BOY_AMT	Schedule H	1e	Buildings & other property used in plan operation BOY	
BLDGS_USED_EOY_AMT	Schedule H	1e	Buildings & other property used in plan operation EOY	
BNFTS_PAYABLE_EOY_AMT	Schedule H	1g	Benefit claims payable EOY	
BS_SOURCE			Source of Balance Sheet items (replaces 1999 variable FORM).	H = Schedule H; I = Schedule I; N = None
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
COMMON_STOCK_EOY_AMT	Schedule H	1c(4)(B)	Corporate stocks - Common EOY	
CONTRACT_ADMIN_FEES_AMT	Schedule H	2i(2)	Administrative expenses -- Contract administrator fees	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
CONTRACT_NUM_HEALTH			Reports the number of Schedule A contracts reported	
CORP_DEBT_OTHER_EOY_AMT	Schedule H	1c(3)(B)	Corporate debt instruments - All Other, EOY	
CORP_DEBT_PREFERRED_EOY_AMT	Schedule H	1c(3)(A)	Corporate debt instruments - Preferred, EOY	
DEBT_INST_AST			Sum of preferred corporate debt and other corporate debt on Schedule H.	
DFE_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	2e(1)	Benefit payments directly to participants & beneficiaries, including direct rollovers	
DIVND_COMMON_STOCK_AMT	Schedule H	2b(2)(B)	Dividends -- Common stock	
DIVND_PREF_STOCK_AMT	Schedule H	2b(2)(A)	Dividends -- Preferred stock	
EFF_DATE			Effective date of plan.	
EFFYR			Effective year of plan.	
EINPN			Concatenation of OPR_EIN and OPR_PN.	
EMPLR_CONTRIB_BOY_AMT	Schedule H	1b(1)	Receivables - employer contributions, BOY	
EMPLR_CONTRIB_EOY_AMT	Schedule H	1b(1)	Receivables - employer contributions, EOY	
EMPLR_CONTRIB_INCOME_AMT	Schedule H	2a(1)(A)	Contributions - received or receivable in cash from employers	
EMPLR_PROP_EOY_AMT	Schedule H	1d(2)	Employer real property, EOY	
EMPLR_SEC_EOY_AMT	Schedule H	1d(1)	Employer securities, EOY	
ENT2			Plan entity type.	1 = Single Employer, 2 = Multiemployer
FILING_ID			14-digit Filing identifying number (also called Document Locator Number)	
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
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	

SAS Variable Name	**Source**	**5500 Item Number**	**Variable Description**	**Values**
FUNDING_ARRANGE			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_ARRANGEMENT_CODE	Form 5500	Part II, 9a	Plan funding arrangement (check all that apply)	1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor
GAIN_LOSS_103_12_INVST_AMT	Schedule H	2b(9)	Net gain from 103-IEs	
GAIN_LOSS_COM_TRUST_AMT	Schedule H	2b(6)	Net gain from CCTs	
GAIN_LOSS_MASTER_TR_AMT	Schedule H	2b(8)	Net gain from MTIAs	
GAIN_LOSS_POOL_SEP_AMT	Schedule H	2b(7)	Net gain from PSAs	
GAIN_LOSS_REG_INVST_AMT	Schedule H	2b(10)	Net gain from registered investment companies	
GOVT_SEC_AST			Equals GOVT_SEC_EOY_AMT from Schedule H.	
GOVT_SEC_EOY_AMT	Schedule H	1c(2)	U.S. government securities, EOY	
H_CONTRACT	Schedule A	Part III, 7	Notes presence of health contract	1 or 0
H_CONTRACT_CNT	Schedule A	Part III, 7	Counts number of health contracts	
H_CONTRACT_PREM	Schedule A	Part III, 8a	Counts premium paid for health contracts	
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_TYPE			Notes the types of welfare benefits offered by the plan (Form 5500)	1='Health and Dental'
				2='Health and Vision'

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
				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).	
INS_CARRIER_BNFTS_AMT	Schedule H	2e(2)	Payments to insurance carriers for provision of benefits	
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 acount (unallocated contracts), EOY	
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	1c(12)	Value of interest in 103-12 investment entities (103-12 IEs), EOY	
INT_BEAR_CASH_AMT	Schedule H	2b(1)(A)	Interest earnings on interest-bearing cash	
INT_BEAR_CASH_EOY_AMT	Schedule H	1c(1)	Interest bearing cash, EOY	
INT_COMMON_TR_EOY_AMT	Schedule H	1c(9)	Value of interest in common/collective trusts (CCTs), EOY	
INT_MASTER_TR_EOY_AMT	Schedule H	1c(11)	Value of interest in master trust investment accounts (MTIAs), EOY	
INT_ON_CORP_DEBT_AMT	Schedule H	2b(1)(C)	Interest Earnings -- Corporate debt instruments	

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SAS Variable Name	Source	5500 Item Number	Variable Description	Values
INT_ON_GOVT_SEC_AMT	Schedule H	2b(1)(B)	Interest Earnings - U.S. Govt securities	
INT_ON_OTH_INVST_AMT	Schedule H	2b(1)(F)	Interest Earnings - Other	
INT_ON_OTH_LOANS_AMT	Schedule H	2b(1)(D)	Interest Earnings - Loans (other than to participants)	
INT_ON_PARTCP_LOANS_AMT	Schedule H	2b(1)(E)	Interest Earnings - Participant loans	
INT_POOL_SEP_ACCT_EOY_AMT	Schedule H	1c(10)	Value of interest in pooled separate accounts (PSAs), EOY	
INT_REG_INVST_CO_EOY_AMT	Schedule H	1c(13)	Value of interest in registered investment companies (e.g. mutual funds), EOY	
INVST_MGMT_FEES_AMT	Schedule H	2i(3)	Administrative Expenses -- Investment advisory & management fees	
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	1c(5)	Partnership/Joint Venture interests, EOY	
LARGE			Plan is a "large" plan, i.e., 100 or more total participants.	1 = Yes, 0 = No
LOANS_AST			Sum of other loans and participant loans on Schedule H.	
NET_ASSETS_BOY_AMT	Schedule H	11	Net Assets, BOY	
NET_ASSETS_EOY_AMT	Schedule H	11	Net Assets, EOY	
NET_INCOME_AMT	Schedule H	2k	Net Income	
NET_TRANSFERS			Net transfers.	
NON_CASH_CONTRIB_BS_AMT	Schedule H	2a(2)	Noncash contributions	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
NON_INT_BEAR_CASH_EOY_AMT	Schedule H	1a	Total non-interest bearing cash, EOY	
OPR_EIN			Office of Policy Research assigned Employer Identification Number	9 digits
OPR_PN			Office of Policy Research assigned Employer Plan Number	4 digits
OPRTNG_PAYABLE_EOY_AMT	Schedule H	1h	Operating payables, EOY	
OTH_BNFT_PAYMENT_AMT	Schedule H	2e(3)	Other benefit payment amount	
OTH_CONTRIB_RCVD_AMT	Schedule H	2a(1)(C)	Other cash contributions	
OTH_INVST_EOY_AMT	Schedule H	1c(15)	Other general investments, EOY	
OTHER_ADMIN_FEES_AMT	Schedule H	2i(4)	Administrative Expenses -- Other	
OTHER_AST			Sum of other investments, employer securities, employer property, and buildings used from Schedule H.	
OTHER_EXPENSES_AMT			Other expenses.	
OTHER_INCOME_AMT	Schedule H	2c	Other income	
OTHER_LIAB_EOY_AMT	Schedule H	1j	Other liabilities, EOY	
OTHER_LOANS_EOY_AMT	Schedule H	1c(7)	Loans (other than to participants), EOY	
OTHER_PREM	Schedule A	Part III, 8a	Premium paid for non-health, non-stop-loss contracts	
OTHER_RECEIVABLES_BOY_AMT	Schedule H	1b(3)	Receivables - other receivables, BOY	
OTHER_RECEIVABLES_EOY_AMT	Schedule H	1b(3)	Receivables - other receivables, EOY	
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_CONTRIB_BOY_AMT	Schedule H	1b(2)	Receivables - participant contributions, BOY	
PARTCP_CONTRIB_EOY_AMT	Schedule H	1b(2)	Receivables - participant contributions, EOY	
PARTCP_LOANS_EOY_AMT	Schedule H	1c(8)	Participant loans, EOY	
PARTICIPANT_CONTRIB_AMT	Schedule H	2a(1)(B)	Cash contributions from participants	
PART_JOINT_INT_AST			Equals JOINT_VENTURE_EOY_AMT from Schedule H.	
PLAN_NAME	Form 5500	Part II, 1a	Name of plan	Text
PREF_STOCK_EOY_AMT	Schedule H	1c(4)(A)	Corporate stocks - Preferred, EOY	
PROFESSIONAL_FEES_AMT	Schedule H	2i(1)	Administrative expenses -- Professional fees	
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	1c(6)	Real estate (other than employer real property), EOY	
RECEIVABLES_AST			Sum of employer contributions, participant contributions, and other receivables from the Schedule H balance sheet.	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
REG_INVST_CO_AST			Equals INT_REG_INVST_CO_EOY_AMT from Schedule H.	
RES_TERM_PLAN_ADPT_IND	Schedule H	Part II, 4k	Was a resolution to terminate the plan adopted?	1 = Yes
RTD_SEP_PARTCP_FUT_CNT	Form 5500	Part II, 7c	Number of other retired or separated participants entitled to future benefits	
RTD_SEP_PARTCP_RCVG_CNT	Form 5500	Part II, 7b	Number of retired or separated participants receiving benefits	
SEP_PARTCP_PARTL_VSTD_CNT	Form 5500	Part II, 7h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	
SMALL_CORRECTIVE_DISTRIB_AMT	Schedule I	Part I, 2f	Corrective distributions	
SMALL_DM_DSTRB_PTCP_LN_A	Schedule I	Part I, 2g	Certain deemed distributions of participant loans	
SMALL_EMPLR_CONTRIB_INCOME_AMT	Schedule I	Part I, 2a1	Employer contributions	
SMALL_EMPLR_PROP_EOY_AMT	Schedule I	Part I, 3b	Employer property	
SMALL_EMPLR_SEC_EOY_AMT	Schedule I	Part I, 3d	Employer securities	
SMALL_INVST_REAL_EST_EOY_A	Schedule I	Part I, 3c	Real estate investments	
SMALL_JOINT_VENTURE_EOY_AMT	Schedule I	Part I, 3a	Joint ventures / partnerships	
SMALL_MORTG_PARTCP_EOY_AMT	Schedule I	Part I, 3e	Participant loans	
SMALL_NET_ASSETS_BOY_AMT	Schedule I	Part I, 1c	Net Assets (BOY)	
SMALL_NET_ASSETS_EOY_AMT	Schedule I	Part I, 1c	Net Assets	
SMALL_NET_INCOME_AMT	Schedule I	Part I, 2j	Net Income	
SMALL_NON_CASH_CONTRIB_BS_AMT	Schedule I	Part I, 2b	Non-cash contributions	
SMALL_OTH_CONTRIB_RCVD_AMT	Schedule I	Part I, 2a3	Other contributions received/receivable	
SMALL_OTH_EXPENSES_AMT	Schedule I	Part I, 2h	Other expenses	
SMALL_OTH_LNS_PARTCP_EOY_AMT	Schedule I	Part I, 3f	Loans (other than to participants)	
SMALL_OTHER_INCOME_AMT	Schedule I	Part I, 2c	Other Income	
SMALL_PARTICIPANT_CONTRIB_AMT	Schedule I	Part I, 2a2	Participant contributions	
SMALL_PERSONAL_PROP_EOY_AMT	Schedule I	Part I, 3g	Personal property	
SMALL_TOT_ASSETS_BOY_AMT	Schedule I	Part I, 1a	Total assets (BOY)	
SMALL_TOT_ASSETS_EOY_AMT	Schedule I	Part I, 1a	Total assets	
SMALL_TOT_DISTRIB_BNFT_AMT	Schedule I	Part I, 2e	Total Benefits paid	
SMALL_TOT_EXPENSES_AMT	Schedule I	Part I, 2i	Total expenses	
SMALL_TOT_INCOME_AMT	Schedule I	Part I, 2d	Total income	
SMALL_TOT_LIABILITIES_BOY_AMT	Schedule I	Part I, 1b	Total liabilities (BOY)	
SMALL_TOT_LIABILITIES_EOY_AMT	Schedule I	Part I, 1b	Total liabilities	
SMALL_TOT_PLAN_TRANSFERS_AMT	Schedule I	Part I, 2k	Transfers to (from) the plan	
SPONS_DFE_CITY	Form 5500	Part II, 2a	Sponsor city	
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	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
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)	
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	Schedule A	Part III, 7	Notes presence of stop-loss contract	1 or 0
STOPLOSS_CNT	Schedule A	Part III, 7	Counts number of stop-loss contracts	
STOPLOSS_PREM	Schedule A	Part III, 8a	Counts premium paid for stop-loss contracts	
SUBTL_ACT_RTD_SEP_CNT	Form 5500	Part II, 7d	Subtotal of active, retired, and separated participants	
TOT_ACT_RTD_SEP_BENEF_CNT	Form 5500	Part II, 7f	Number of active, retired, separated, and beneficiaries of deceased participants	
TOT_ACTIVE_PARTCP_CNT	Form 5500	Part II, 7a	Number of active participants	
TOT_ADMIN_EXPENSES_AMT	Schedule H	2i(5)	Administrative Expenses -- Total	
TOT_ASSETS_BOY_AMT	Schedule H	1f	Total Assets, Beginning of Year amount	
TOT_ASSETS_EOY_AMT	Schedule H	1f	Total Assets, End of Year amount	
TOT_CONTRIB_AMT	Schedule H	2a(3)	Total Contributions	
TOT_CORRECTIVE_DISTRIB_AMT	Schedule H	2f	Corrective distributions	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
TOT_DISTRIB_BNFT_AMT	Schedule H	2e(4)	Total benefit payments	
TOT_DM_DISTRIB_PTCP_LNS_A	Schedule H	2g	Certain deemed distributions of participant loans	
TOT_EXPENSES_AMT	Schedule H	2j	Total Expenses	
TOT_GAIN_LOSS_SALE_AST_AMT	Schedule H	2b(4)(C)	Net gain on sale of assets	
TOT_INCOME_AMT	Schedule H	2d	Total income	
TOT_INT_EXPENSE_AMT	Schedule H	2h	Interest expense	
TOT_INVESTMENT_INCOME_AMT	Schedule H and I	2b	Sum of all Earnings on investments	
TOT_LIABILITIES_BOY_AMT	Schedule H	1k	Total liabilities, beginning of year amount	
TOT_LIABILITIES_EOY_AMT	Schedule H	1k	Total liabilities, end of year amount	
TOT_PARTCP_BOY_CNT	Form 5500	3a(6)	Total participants, beginning-of-year	
TOT_PREM	Schedule A	Part III, 8a	Sum of premiums paid for all insurance contracts	
TOT_TRANSFERS_FROM_AMT	Schedule H	2l(2)	Transfers of Assets from this plan	
TOT_TRANSFERS_TO_AMT	Schedule H	2l(1)	Transfers of Assets to this plan	
TOT_UNREALZD_APPRCTN_AMT	Schedule H	2b(5)(C)	Unrealized Appreciation -- Total	
TOTAL_DIVIDENDS_AMT	Schedule H	2b(2)(C)	Dividends -- Total	
TOTAL_INTEREST_AMT	Schedule H	2b(1)(G)	Interest Earnings -- Total	
TOTAL_RENTS_AMT	Schedule H	2b(3)	Rents -- Total	
TPART			Total participants. Equal to SUBTL_ACT_RTD_SEP_CNT	
TYPE_PLAN_ENTITY_IND	Form 5500	Part I, A	Type of plan entity.	1= multiemployer plan, 2 = single employer plan, 3 = multiple employer plan, 4 = DFE
TYPE_PLAN_FILING_IND	Form 5500	Part I, B	Type of filing.	1= the first return/report filed for the plan; 2 = an amended return/report; 3 = the final return/report filed for the plan; 4 = a short plan year return/report (less than 12 months)
TYPE_WELFARE_BNFT_CODE	Form 5500	Part I, 8b	Welfare characteristics code	#N/A
UNREALZD_APPRCTN_OTH_AMT	Schedule H	2b(5)(B)	Unrealized Appreciation -- Other	
UNREALZD_APPRCTN_RE_AMT	Schedule H	2b(5)(A)	Unrealized Appreciation -- Real Estate	
UNSPEC_DIST_BNFT_AMT			Unspecified benefits distributed.	
UNSPEC_INVEST_EOY_AMT			Unspecified investments.	

VII. Contents of the 2005 Form 5500 Research File CD-ROM

File name	Type	Contents
GHPB08.sas7bdat	SAS data set	The *2008 Group Health Plans Research File*. SAS Version 9 data set created under Windows XP Professional containing file used to create the *2008 Group Health Plans Report*. Variables are from Form 5500, Schedule H, and Schedule I. See User Guide.doc.
A1.sas	SAS program	Creates table A1. More examples of PROC Tabulate code available upon request. Run SETUP.SAS and Format source.sas before running this program.
A2-B4	SAS Program	More examples of PROC TABULATE code used to create tables.
Format source.sas	SAS program	Creates the format library that must exist before any SAS programs can be run on the SAS data set above.
Group Health Plans Research File User Guide.doc	MS Word	This document.
SETUP.SAS	SAS program	Copies GHPB08.sas7bdat from Network drive to Work Library. Creates a macro variable used to left justify footnotes in SAS program A1 and other Tabulate code. Sample PROC TABULATE code assumes that this program has been run first.
2006 Variable Name-Filled Forms.pdf	Adobe PDF	Shows variable names and where they are found on the Form 5500 and Schedules H and I.