

User Guide
2013 Form 5500 Private Pension Plan Research File

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I. Introduction

The Form 5500 Private Pension Plan Research File User Guide

This document, the *Form 5500 Private Pension Plan Research File User Guide* (hereafter, “*PPP User Guide*”), explains the process for selecting plans for the *Form 5500 Private Pension Plan Research File* (hereafter “*PPP Research File*”), the weights that are applied, the editing of the data, and the addition of generated/calculated variables on the file that are not found on the Form 5500 Forms and Schedules.

The Form 5500

Under Title I and Title IV of the Employee Retirement Income Security Act (ERISA) and under the Internal Revenue Code, most private sector’s employer sponsored employee benefit plans are required to provide annual reports on the plan’s financial condition, investments, and operations with the Department of Labor (the Department), Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC). Beginning in 1975, the Department, the IRS, and the PBGC jointly developed the Form 5500 Series to assist employee benefit plans in satisfying the plan’s annual reporting requirements. Employers and administrators who comply with the general instructions for the Form 5500 Series generally will satisfy the annual reporting requirements for the IRS and DOL.

The Form 5500 Series (“Form 5500”) originally consisted of the Form 5500 Annual Return/Report (the main Form 5500) and various Schedules with accompanying Attachments. Beginning in 2009, the Form 5500 Series was expanded to allow certain plans to file a simplified Form 5500-SF: Annual Return/Report of Small Employee Benefit Plan in lieu of the main Form 5500 and its Schedules. The Form 5500 Series captures information regarding the plan’s types of benefits offered; the number of active, retired, and separated participants; the method of funding; the business of the sponsor; the type of entity of the sponsor; etc.

The following employer-sponsored retirement benefit plans are required to file a Form 5500:¹

1. Profit-sharing plans, stock bonus plans, money purchase plans, 401(k) plans, etc.
2. Annuity arrangements under Code section 401(b)(1) and custodial accounts established under Code section 403(b)(7) for regulated investment company stock.
3. Individual retirement accounts (IRAs) established by an employer under Code section 408(c).
4. Church pension plans electing coverage under Code section 410(d).

¹ Please see the *2013 Instructions for Form 5500 Annual Return/Report of Employee Benefit Plan* located at <http://www.dol.gov/ebsa/pdf/2013-5500inst.pdf> for more information on filing requirements.

5. Pension benefit plans that cover residents of Puerto Rico, the U.S. Virgin Islands, Guam, Wake Island, or American Samoa. This includes a plan that elects to have the provisions of section 1022(i)(2) of ERISA apply.
6. Plans that satisfy the Actual Deferral Percentage requirements of Code section 401(k)(3)(A)(ii) by adopting the “SIMPLE” provisions of section 401(k)(11).

The following retirement benefit plans are not required to file the Form 5500:

1. An unfunded excess benefit plan.
2. An annuity of custodial account arrangement under Code sections 403(b)(1) or (7) not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f).
3. A Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs under Code section 408(p).
4. A simplified employee pension (SEP) or a salary reduction SEP described in Code section 408(k) that conforms to the alternative method of compliance in 29 CFR 2520.104-48 or 2520.104-49. A SEP is a pension plan that meets certain minimum qualifications regarding eligibility and employer contributions.
5. A church pension benefit plan not electing coverage under Code section 410(d).
6. A pension plan that is maintained outside the United States primarily for the benefit of persons substantially all of whom are nonresident aliens.
7. An unfunded pension plan for a select group of management or highly compensated employees that meets the requirements of 29 CFR 2520.104-23, including timely filing of a registration statement with the DOL.
8. An unfunded dues financed pension benefit plan that meets the alternative method of compliance provided by 29 CFR 2520.104-27.
9. An individual retirement account or annuity not considered a pension plan under 29 CFR 2510.3-2(d).
10. A governmental plan.
11. A One-Participant (Owners and Their Spouses) Retirement Plan (generally referred to as a One-Participant Plan). However, one-participant plans that are required to file must file either the Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan, with the IRS or, if eligible, may file the Form 5500-SF, Short Form Annual Return/Report of Employee Benefit Plan, electronically with EFAST. For this purpose, a one-participant plan is:
 - a. A pension benefit plan that covers only an individual or an individual and his or her spouse who wholly own a trade or business, whether incorporated or unincorporated; or
 - b. A pension benefit plan for a partnership that covers only the partners or the partners and the partners’ spouses.

The Form 5500 Private Pension Plan Research File

The *PPP Research File* is created each year by the Employee Benefits Security Administration's (EBSA) Office of Policy and Research (OPR) at the Department and is used to generate and analyze aggregate statistics on the characteristics of the private pension plan universe. Specifically, the *PPP Research File* underlies the *Private Pension Plan Bulletin: Abstract of Form 5500 Annual Reports (PPP Bulletin)* published by EBSA. The *PPP Research File* is a SAS version 9 output file and is issued with accompanying SAS tabulation programs, a SAS formats program, and documentation in a zipped file available for download at <http://www.dol.gov/ebsa/publications/form5500dataresearch.html>.

For a given year, the *PPP Research File* includes data on retirement benefit plans filing a Form 5500 that reported a plan year ending date in the given year. The 2013 *PPP Research File* SAS database consists of edited data from Form 5500 filings for all large private pension plans (large plans are defined as those reporting 100 or more plan participants) and all small private pension plans (small plans are defined as those reporting fewer than 100 plan participants) for a plan year. Data for the *PPP Research File* is taken only from the main Form 5500, Form 5500-SF, Schedule H – Financial Information – Large Plan, and Schedule I – Financial Information – Small Plan.

EBSA Form 5500 Processing

Prior to January 1, 2010, the Department mailed Form 5500 filings received in paper format through the mail to a facility in Lawrence, KS where they were electronically scanned using Optical Character Recognition (OCR) software. 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 which primarily included the Form 5500 Annual Return/Report, Schedules and Attachments for retirement plans, welfare plans, and direct filing entities (DFEs) and excluded such items as Form 5500-EZ (One-Participant Plan) filings, and Internal Revenue Service (IRS) entity information. This subset of tables, known as the Electronic Disclosure System (EDS), was the source of unedited data for the *PPP Research File*.

Beginning January 1, 2010, the Department moved to a new filing system called EFAST2. Under EFAST2, all Form 5500 filings are required to be submitted electronically. Form 5500 filers can either electronically prepare and submit a plan year Form 5500 Annual Return/Report using EFAST2-approved third-party software or electronically prepare and submit a plan year Form 5500 Annual Return/Report using IFILE, a free limited-function web application. As a result, all Form 5500 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 a PDF image.

II. Selection of Plans for the PPP Research File

Sampling Prior to the 2010 PPP Research File

The *PPP Research File* contains a subset of the Form 5500 retirement filings for a given year. DFEs, welfare plans, one-participant plans, public retirement plans, and duplicate filings of other retirement plans are excluded from the *PPP Research File*. Additionally, given the large number of private-sector employer sponsored retirement plans filing a Form 5500, OPR utilized a sampling methodology for the creation of each *PPP Research File* through the *2009 PPP Research File*.

The sampling methodology used was based on a 5-tier stratification of the pension plan universe:

1. Mega Plans: those plans with greater than \$2.5 billion in assets as of the end of the plan year;
2. Large Defined Benefit (DB) plans: those DB plans with either (a) greater than 100 active, retired, and separated participants as of the end of the plan year or (b) an attached Schedule H;
3. Large Defined Contribution (DC) plans: those DC plans with either (a) greater than 100 active, retired, and separated participants as of the end of the plan year or (b) an attached Schedule H;
4. Small DB plans: those DB plans not classified as large above; and
5. Small DC plans: those DC plans not classified as large above.

All Mega Plans and all Large DB and DC plans were included on the *PPP Research File*. A five percent sample of Small DB and DC plans was selected based on the penultimate two digits in the sponsoring employer's Employer Identification Number (EIN). Plans with penultimate digits in the set of ('91','92','94','98','99') were selected. This sampling methodology ensured maximum longitudinal consistency among chosen small plans.

Beginning with the *2010 PPP Research File*, sampling is no longer used. All large and small DB and DC plans are now included. This change in methodology was made possible due to the conversion to the EFAST2 electronic processing system described above. Since paper filings are no longer scanned, errors and outliers in the data are no longer introduced. This, coupled with the increased processing power of today's computers has made the sampling methodology obsolete.

Completeness

To ensure each *PPP Research File* consists of a database representing the most complete and accurate universe of private-sector employer sponsored retirement benefit plans filing a Form 5500, a retirement plan filing "completion percentage" is calculated. The completion percentage is the number of plans (calculated by counting the number of distinct EIN - Plan Number (PN) combinations) for the year in question divided by the

number of non-terminating plans in the prior year. A filing plan may indicate their intent to terminate the plan by:

1. Checking the “final return/report” option on either the main Form 5500 or the Form 5500-SF Part I: Annual Report Identification Information, Line B: This return/report is for;
2. Answering “Yes” to either Schedule H, Part IV: Compliance Questions, Line 4k or Schedule I, Part II: Compliance Questions, Line 4j: “Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?” ;
3. Answering “Yes” to either Schedule H Part IV: Compliance Questions, Line 5a or Schedule I, Part II: Compliance Questions, Line 5a: “Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year.”

Table 1 shows completion percentages as of the end of each month for various years. The threshold for beginning work on creating the *PPP Research File* has been approximately 93% completion throughout the years.

Table 1: Completion Percentages for Form 5500 Filing Pension Plans, by year

	2011 Data Year=2011	2010 Data Year=2010	2009 Data Year=2009	2007 Data Year=2007	2005 Data Year=2005
Jan - Year+1	6.9%	2.1%	0.2%	2.9%	3.0%
Feb - Year+1	9.2%	4.7%	1.2%	4.1%	5.4%
Mar - Year+1	13.2%	8.8%	6.3%	4.8%	6.6%
Apr - Year+1	18.9%	14.4%	8.9%	5.7%	7.8%
May - Year+1	27.9%	22.4%	13.1%	6.8%	8.6%
Jun - Year+1	39.8%	34.6%	23.2%	7.5%	9.4%
Jul - Year+1	61.5%	55.0%	46.6%	29.6%	28.1%
Aug - Year+1	66.1%	61.0%	53.9%	42.6%	45.7%
Sep - Year+1	73.5%	70.0%	66.0%	54.3%	56.9%
Oct - Year+1	94.5%	91.3%	90.6%	65.1%	65.0%
Nov - Year+1	94.7%	92.8%	91.6%	70.8%	71.9%
Dec - Year+1	94.8%	94.2%	92.7%	87.6%	90.2%
Jan - Year+2	95.0%	94.3%	92.8%	91.6%	92.3%
Feb - Year+2	95.0%	94.3%	92.8%	92.0%	92.5%
Mar - Year+2	95.1%	94.4%	92.9%	92.4%	92.7%
Apr - Year+2	95.2%	94.5%	92.9%	92.6%	93.0%

May - Year+2	95.2%	94.6%	92.9%	92.8%	93.1%
Jun - Year+2		94.6%	93.0%	92.9%	93.1%
Jul - Year+2		94.8%	93.0%	92.9%	93.2%
Aug - Year+2		94.9%	93.0%	92.9%	93.2%
Sep - Year+2		95.1%	93.1%	92.9%	93.2%
Oct - Year+2		95.2%	93.2%	93.0%	93.2%

Plan Year

An integral part of selecting plans for the *PPP Research File* is determining which filing to choose. Since these plans file annually and the universe for the *PPP Research File* is a full year of filings, a definition of “year” must be explicit to ensure multiple filings for a single plan are not included.

Approximately 80 percent of pension plans operate on a calendar year basis, i.e. the plan year begins on January 1 and ends on December 31. The remaining 20 percent of plans operate on a non-calendar year basis.

Prior to the *2002 PPP Research File*, for a given year, the *PPP Research File* database consisted of a cohort of plans with a plan year beginning date in the given year. For instance, the *2001 PPP Research File* included all relevant Form 5500 filings with a reported plan year beginning date of January 1, 2001 through December 31, 2001. This plan year selection methodology required a *PPP Research File* data selection date which fell after EBSA received the 20 percent of plan filings that operated on a non-calendar year basis, significantly delaying the publication of data for a given year.

Beginning with the *2002 PPP Research File*, the plan year selection methodology was converted to a “statistical year” plan year. The statistical year cohort of plans consists of all those Form 5500 filing plans that report a plan year ***ending*** date in the given year. For instance, the *2002 PPP Research File* included all relevant Form 5500 filings with a reported plan year ***ending*** date of January 1, 2002 through December 31, 2002. Although the statistical year plan selection methodology contrasts with the methods used by other government agencies and private entities, it allows EBSA to publish statistics in a timely fashion.

EDS and EFAST2

The majority of Form 5500 filings for plan years 2009 and 2010 were filed using the new EFAST2 system. All EBSA Form 5500 data for plan years between 2000 and 2008 are contained in Oracle tables titled EDS_YYYY. The EDS database groups submitted Form 5500 filings into tables based on when the Form 5500 filings are received. Therefore, data in EDS_2008 corresponds roughly to the 2008 Form 5500 “form year” – the year

printed on the submitted Form 5500. Generally the final EDS_2008 tables contain all filings for plans with plan year beginning dates in 2008. In contrast, the EFAST2 database contains only one set of tables for all Form 5500 filings received after January 1, 2010.

Beginning with the *2010 PPP Research File*, all data used is contained in the EFAST2 database. Therefore all the data used is housed in the same location and is in the same format.

Best Filing Table

To facilitate the editing process, OPR creates a BEST_FILING_YYYY (again YYYY represents the given year) table which provides several important pieces of information. For data in the EDS databases, this table contains:

1. PENSION_FLAG – a flag identifying potential pension plans,
2. OPR_EIN – an OPR created EIN that is equal to:
 - a. SPONS_DFE_EIN where SPONS_DFE_EIN is non-missing and the appropriate 9 digit,
 - b. SPONS_DFE_GOVТ_EIN where SPONS_DFE_EIN is missing, and
 - c. SPONSOR_DFE_NAME where both SPONS_DFE_EIN and SPONS_DFE_GOVТ_EIN are less than 9 digits.
3. OPR_PN – an OPR created PN that is equal to either the SPONS_DFE_PN or the SPONS_DFE_GOVТ_PN. In an effort to identify plans that have been filed with the same plan number for a single sponsor that should have been filed under separate plan numbers, OPR appended a letter to the OPR_PN in the event that an OPR_EIN/SPONS_DFE_PN grouping has more than one plan name for the filings in the group.
4. SAMPLE_TYPE – a flag set equal to:
 - a. ‘H’ if a Schedule H was attached (indicating a large plan), or
 - b. ‘L’ if the plan reports more than 100 participants, or
 - c. ‘S’ if the plan is not ‘L’ or ‘H’ and the penultimate two digits are in the set ('91','92','94','98','99') as described in the *Sampling* section above.
5. BEST_FOR_PLAN – a flag indicating the best unique filing out of each OPR_EIN/OPR_PN grouping used to select one filing per plan.

For data contained in the EFAST2 database, due to the fact that EFAST2 is comprised of only one set of tables regardless of year, the BEST_FILING_2009 table contains the same five fields as the older BEST_FILING_YYYY tables, but also several additional fields:

6. DFE_FLAG – a flag identifying the filing is for a potential DFE
7. HEALTH_FLAG – a flag identifying the filing is for a potential health plan
8. MULTI_FLAG – a flag identifying the filing is for a potential multiemployer plan

9. MULTIPLE_FLAG – a flag identifying the filing is for a potential multiple-employer plan
10. PART100 – a flag set equal to 1 for plans with 100 or more participants and 0 otherwise
11. SINGLE_FLAG – a flag identifying the filing is for a potential single employer plan
12. PYE_YEAR – a text representation of the plan year ending year
13. PYB_YEAR – a text representation of the plan year beginning year

The BEST_FILING_2009 table is used to select data for the *PPP Research File*. The Form 5500 data from filings that are flagged as PENSION_FLAG, have a SAMPLE_TYPE in ('L', 'H', 'S'), have a BEST_FOR_PLAN equal to one, and with PYE_YEAR='2013' make up the initial sample used to generate the *2013 PPP Research File*.

Weights

Weights are incorporated into the *PPP Research File* to account for filings that may not have been received by the DOL or have not been filed. Three weighting methodologies have been used on the *PPP Research File* beginning with the *2000 PPP Research File*. Generally, these methodologies involve estimating the number of plans in each of the five sampling strata identified above in two different ways. First, a universe is estimated by taking all plan filings. Second, a sample is taken that is used as the basis for the *PPP Research File*. To calculate weights, the number of plans in the universe is divided by the number of plans in the sample. The plans in both the universe and the sample are divided amongst the five sampling strata in the following way.

1. The mega plans are identified specifically by EIN and PN. The list of mega plans for the current year is based on the mega plans identified in the prior year. Mega plans that are not found in the current year sample are identified and the paper filings for these plans are found and key-entered. Therefore mega plans are given a weight of 1.0 (with the exception of some EDS_2008 mega plan filings, discussed below).
2. Large DB plans have a SAMPLE_TYPE of 'L' or 'H' and a '1' in the TYPE_PENSION_BNFT_CODE ('1' corresponds to defined benefit plan features, while '2' corresponds to defined contribution plan features).
3. Large DC plans have a SAMPLE_TYPE of 'L' or 'H' and a '2' in the TYPE_PENSION_BNFT_CODE.
4. Small DB plans have a SAMPLE_TYPE of 'S' and a '1' in the TYPE_PENSION_BNFT_CODE.
5. Small DC plans have a SAMPLE_TYPE of 'S' and a '2' in the TYPE_PENSION_BNFT_CODE.

Straddle Method

Prior to the *2005 PPP Research File*, weights were calculated by a “straddle” method which tabulated a universe of retirement plan filings consisting of all plan filings for the year in question, along with all plan filings submitted in either of the prior two years and the upcoming year. (For example the *2004 PPP Research File* used weights calculated from a universe of all 2004 filings along with all filings submitted in **either** 2002 or 2003 **and** 2005.) The major constraint presented by the ‘straddle’ method is that the data for the following year must be complete. Beginning with the *2005 PPP Research File*, the dataset used the most recent available data; therefore, the 2006 data could not be used as it was not yet complete.

Adjusted Non-Terminating Plans Method

Thus the Department determined that the “straddle” method was no longer viable and investigated using a “non-terminating plans” weighting methodology that creates a universe of retirement plan filings by selecting all filings from the year in question, along with all non-terminating plan filings submitted in the prior year.² Unfortunately, the weights generated using the non-terminating plans methodology were much higher than those previously generated using the straddle methodology.

As a result of the higher than expected weights generated using the non-terminating plans method, the Department decided to use a method that adjusts the weights calculated under a non-terminating plans method based on weights calculated using the straddling method. To first calculate an adjustment, the Department calculated weights using both the straddle and non-terminating plans sampling methods for the prior two years. The Department calculated the multiplicative factors, by strata, of the sample that would be needed to transform the non-terminating plans weight to the straddle weight and averaged the two years. These multiplicative factors were applied to the non-terminating plans weight calculated for the given year. Unfortunately this “adjusted non-terminating plans” weighting methodology produced weights for certain strata that would be less than 1.

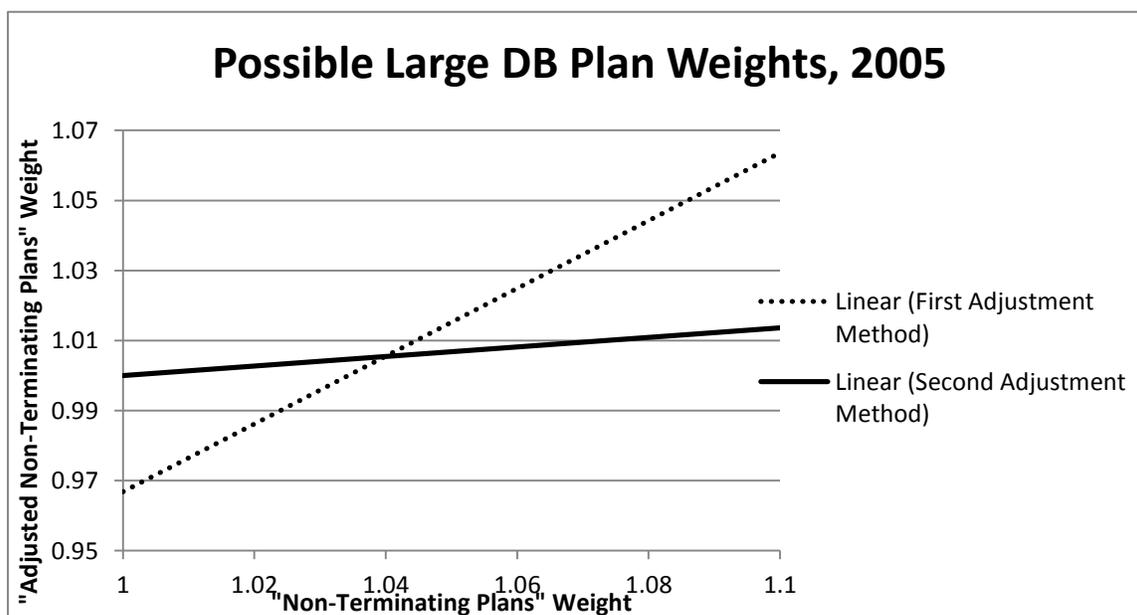
The Department ultimately decided to treat the weights as additive adjustments. The Department calculated adjustment factors by taking the straddle weights and subtracting one divided by the non-terminating plans weight minus one. The average of these adjustment factors for the prior two years is then multiplied by the non-terminating plans weight for the given year minus one. A one is then added to the result. For the small plan strata, twenty was subtracted (and added) from the weights as opposed to one. Beginning with the *2010 PPP Research File*, the small plan strata are treated the same as the large plan strata. The following chart shows 2003 and 2004 weights used for two strata along with the estimated 2005 weights using both methods described above. The estimated weight for large DB plans calculated using the original adjusted non-terminating plans method described above yields a weight less than one. For the small DC plans, the weights calculated with both methods are virtually identical. Note, that for

² See the Completeness section for the definition of a non-terminating plan filing.

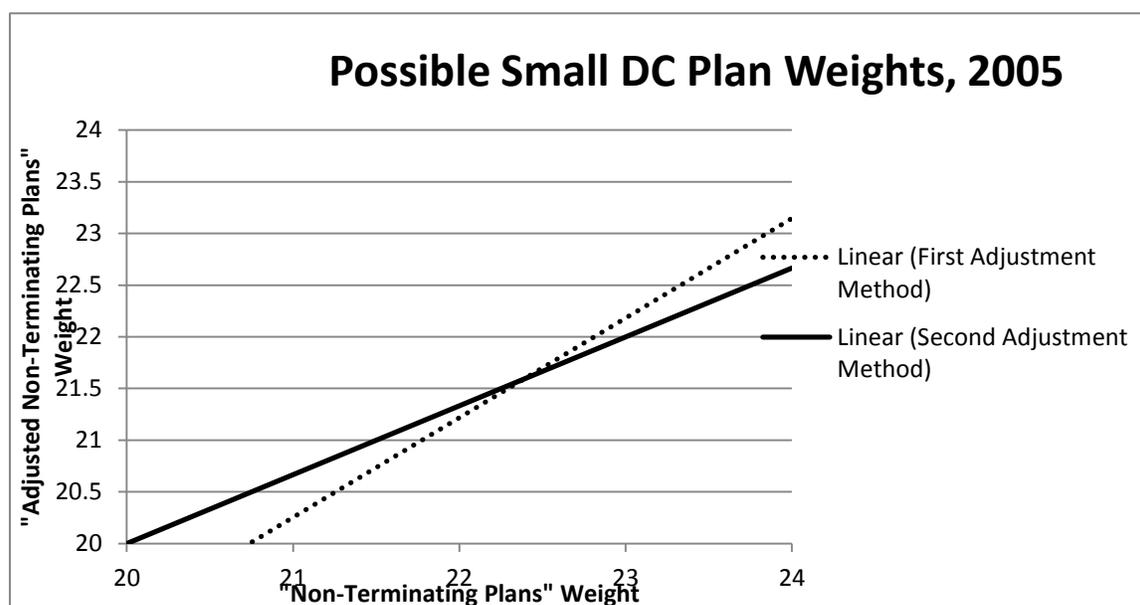
the 2013 PPP Research File, the weights for small DC plans would be close to 1 as opposed to 20.

Plan Type	2003 Weight Used (Straddle)	2004 Weight (Straddle)	2005 Weight (original adjustment method)	2005 Weight (final adjustment method)
Large DB	1.0018	1.0091	0.9959	1.0041
Small DC	21.4892	21.7028	21.5908	21.5911

The following figure shows the adjusted non-terminating plans weight as a function of possible non-terminating plans weights calculated for large DB plans in 2005. The final adjustment method concentrates the potential weights in the range of around 1.0 to 1.01 (the area historically seen for large DB plans).



Similarly, the following figure shows the adjusted non-terminating plans weight as a function of possible non-terminating plans weights calculated for small DC plans in 2005.



S_WGT and F_WGT

The *PPP Research File* utilizes both stock weights (*S_WGT*) and flow (*F_WGT*) weights. *S_WGT* is only non-zero for one filing per EIN/PN grouping. *F_WGT* is equal to the weight calculated above for all filings. This is discussed further in the *PPP Research File BEST_FOR_PLAN* section below.

III. Editing

The *PPP Research File* is edited in order to improve the accuracy of the pension plan statistics for which it is intended to generate. Both EFAST and EFAST2 perform a number of error checks and corrections which are based on sending correspondence to the Form 5500 plan filers and receiving amended filings. The correction process, however, is imperfect. It is not uncommon for filers to misunderstand the request for corrected information, to fail to respond to the correspondence requesting corrected information, or to supply the requested additional information in a format that cannot be used to correct the error detected by the edit. If problems are not corrected after two rounds of correspondence, no further correction efforts are made by EFAST or EFAST2. In contrast, the edits made to the *PPP Research File* do not involve correspondence with filers; rather, they are based on interpretation of information provided on the main Form 5500, the Form 5500 Schedules, or in Attachments.

Mega Plans

As discussed above, the sampling methodology used for the *PPP Research File* is intended to estimate the impact of filings that are not present in the Department's database. However, the mega plans strata, those plans having \$2.5 billion or more in assets the previous year, is not weighted as each filing for a mega plan is located and key-entered if necessary. Between the *2000 PPP Research File* and the *2007 PPP Research File*, the filings that were missing from the data were often found at the Office of the Chief Accountant (OCA). These filings would be procured from OCA and key-entered into an Excel workbook and finally imported to SAS for use on the *PPP Research File*.

As already discussed, beginning January 1, 2010, all filings were required to be filed electronically. However, there was a loophole in the electronic filing mandate which allowed 2009 filings to be submitted on paper until 10/15/2010. Additionally, during 2010, any 2008 filings that somehow were not processed did not ultimately end up at OCA. Therefore, the *2008 PPP Research File* required weights for mega plans.

For the *2013 PPP Research File*, no weights are required for mega plans. Each mega plan from 2012 was found in the 2013 data, with slight adjustments for plans that had an EIN or PN change.

OPR Editor

The OPR Editor (the Editor) was created as a tool to enable OPR researchers to prepare Form 5500 data for use for research tasks. The Editor takes unedited Form 5500 data from the Electronic Disclosure System (EDS) and creates tables based on these data, but with alterations in certain fields to correct for errors.

OPR error correction can be classified by method of correction as either global (or automated) or plan-specific (or manual). Manual editing is done only for problems not corrected by global edits. Error correction can also be classified by type of Form: 5500, Schedule H, or Schedule I. OPR does not edit other Form 5500 Schedules. Additionally, edits can be classified by error type as either logical or arithmetic. An example of a logical edit would be a discrepancy between the plan/sponsor name and the reported plan characteristics or plan entity, such as a plan filing with "401(k)" in the name of the plan but the plan characteristic code for 401(k) plan has not been entered. The arithmetic errors that OPR corrects involve number of participants, assets and liabilities, or income and expenses. All OPR editing of Schedules H and I is arithmetic.

Beginning with the *2010 PPP Research File*, the OPR Editor is no longer used. The reason for this is that the manual edits performed relied on looking at scanned images of paper filings. Since filings are no longer received on paper, this method of error correction is no longer viable. All global edits from the OPR Editor have been converted to a SAS program, and thus, are still utilized.

Non-overlap

Plans sometimes have more than one filing that belongs in a given *PPP Research File* based on the plan selection methodology described above. For instance, a plan that is changing its plan year ending date may file for the period of July 2012 to June of 2013 and then submit an additional ‘short year’ filing for the period of July to December of 2013. In 2014, the plan would file only once, for the period of January 2013 to December of 2014. In this instance, it is necessary to include both filings in the *PPP Research File*. Filings of this type should never have overlapping periods.

As discussed above, the variable BEST_FOR_PLAN created on the Best Filing Table is intended to isolate the appropriate filings for each plan. This flag identifies one unique filing for each EIN/PN/Plan Year Ending Date combination. Therefore, it is possible that there are overlapping filings for a given plan. As an example, a plan can have a filing from January 1, 2008 to July 31, 2008 and a different filing that has beginning and ending dates of February 1, 2008 and August 31, 2008. Since the BEST_FOR_PLAN flag is 1 for one filing in each plan year ending date combination, the sample taken for the *PPP Research File* can have overlapping filings. Overlapping filings are removed via the following algorithm. One filing among the multiple overlapping filings is chosen when either (1) one filing has both the latest plan year beginning and ending dates or (2) when one filing has both the earliest plan year beginning and ending dates and the earliest of all the plan year beginning dates is earlier than the latest plan year beginning date, while the earliest plan year ending date is also earlier or on the same day as the latest plan year beginning date.

Research File BEST_FOR_PLAN

While the BEST_FOR_PLAN flag from the Best Filing Table is used to select filings for use in the Form 5500 *PPP Research File*, a separate flag is created after the Department makes the edits above. One filing from each EIN/PN grouping is given a flag of one for BEST_FOR_PLAN. This filing is determined by sorting the filings in each grouping by (1) descending plan year beginning date; (2) presence of participants; (3) presence of assets; (4) subtotal of active, retired, and separated participants; and (5) total assets. The last filing in this grouping is given a BEST_FOR_PLAN value of one. All other filings in the grouping have a BEST_FOR_PLAN value of zero. As discussed above, the *PPP Research File* utilizes both stock and flow weights (S_WGT and F_WGT). The stock weights are used to calculate point-in-time values (such as the number of plans, participants, and end of year assets) that should not be double counted; therefore, S_WGT is only equal to the calculated weight when BEST_FOR_PLAN is one. The flow weights are used for financial fields such as income and expenses that should show movement over the year and are not double counted; thus, F_WGT is always equal to the calculated weight.

Entity Edits

The Form 5500 asks filers to identify the type of plan entity for which they are submitting information: multiemployer, single-employer, multiple-employer, or DFE. As an example prior to editing, the weighted *2009 PPP Research File* showed nearly 3,238 multiemployer plans. The Department edited the plan entity type to reduce the aggregate number of plans coded as “multiemployer” to a number consistent with the historic level of approximately 3,000 plans while retaining the historical characteristics of multiemployer plans. These characteristics include, but are not limited to, the following:

- Multiemployer plans are collectively bargained.
- Over 90 percent of multiemployer plans are large plans (defined as having 100 or more participants).
- Roughly 55-57 percent of multiemployer plans are defined benefit (43-45 percent are defined contribution).

Edits were applied sequentially, starting with the most general (global edits) and ending with the most specific (plan-specific). The following describes both the specific global and plan-specific edits.

The following flags are first created:

- ME_STRING – All plans with 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 in the *plan* name are flagged.
- INC1 – All plans with INC., INC, INCORPORATED, COMPANY, CORP., CORPORATION, CO., LLC, or LTD in the *sponsor* name are flagged.
- INC2 – All plans with INC., INC, INCORPORATED, COMPANY, CORP., CORPORATION, CO., LLC, or LTD in the *plan* name are flagged.
- INC – All plans flagged as either INC1 or INC2 are flagged.
- BOARD – All plans with BOARD, TRUSTEES, or COUNCIL in the *sponsor* name are flagged.

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.
- The Multiemployer Pension Plans and Single-Employer Pension Plans datasets provided at <http://www.pbgc.gov/open/index.html> are downloaded. These datasets provide complete lists of the plans currently insured by the PBGC in each of their programs. These lists (EIN and PN) are compared to the data in the research file. In the event that the entity type differs, the entity is changed to match that reported by PBGC.
- After making all entity edits, all multiemployer plans are changed to show collective bargaining.

Pension Benefit Codes

OPR's *PPP Bulletins Abstract of Form 5500 Annual Reports* classifies pension plans by the following types:

Defined Benefit

- Cash Balance
- Other defined benefit

Defined Contribution

- Profit-sharing

- Stock bonus
- Target benefit
- Money purchase
- Annuity-403(b)(1)
- Custodial account-403(b)(7)
- IRAs or annuities (Code 408)
- Other defined contribution

Pension plans can report a number of features or characteristics on Line 8a of the Form 5500, but may not uniquely identify themselves as being in one of the aforementioned categories. Edits are performed to determine whether plan filings with an ambiguous plan type can be placed in one of the specific categories; if not, they are placed in the appropriate “Other” category. Edits are also designed to identify 401(k) plans and employee stock ownership plans (ESOPs) when plans did not supply benefit codes identifying these features.

For purposes of editing the pension benefit code, several flags are made based on the plan name.

- PROF – plan name contains PROFIT, PSP, P-S PLAN, PS PLAN, PS PL, SAVINGS PLAN (with a 1 in the benefit code), AGE-WEIGHTED, AGE WEIGHTED, OR NEW COMPARABILITY.
- MPP – plan name contains MONEY, PURCHASE, or MPP.
- B403 – plan name contains 403B, 403 B, TDA, TAX and ANNUITY and DEFERRED, DEFFERED, or DEFFERRED.
- K401STR – plan name contains 401K, K401, 401 K, 401(K), 401-PW, 401PW, or 401-K. This is also flagged if the pension benefit code contains 2K.
- THRIF – plan name contains THRIFT.
- TAX – plan name contains TAX and SHELTERED.
- TDC – plan name contains DEFINED and CONTRIBUTION or CONT.
- TDB – plan name contains DEFINED and BENEFIT.
- STKB – plan name contains STOCK BONUS.
- CASHB – plan name contains CASH and BALANCE, PENSION EQUITY, PERSONAL PENSION ACCOUNT, RETIREMENT GROWTH ACCOUNT, ACCOUNT BALANCE, or CASH ACCOUNT.
- SELFE – plan name contains SELF.
- KEO – plan name contains KEOGH or KEOUGH.
- IRA – plan name contains 408K, 408 K, K408, 408(K), or 408-K.

Next, if the pension benefit code contains neither a 1 nor a 2 (indicating defined contribution or defined benefit), the following logic is used.

- If PROF then 2E is added to the pension benefit code.
- If MPP then 2C is added to the pension benefit code.
- If B403 then 2L is added to the pension benefit code.

- If THRIF then 2E is added to the pension benefit code.
- If TDB then 1 is added to the pension benefit code.
- If TDC then 2C is added to the pension benefit code.
- If STKB then 2I is added to the pension benefit code.
- If SELFE then 2C is added to the pension benefit code.
- If KEO then 2C is added to the pension benefit code.
- If CASHB then 1C is added to the pension benefit code.
- If no Schedule B is attached then 1 is added to the pension benefit code.
- If IRA then 2N is added to the pension benefit code.

If none of the following defined contribution codes are found in the pension benefit code (2, 2B, 2C, 2E, 2I, 2L, 2M, 2N) then the following logic is used.

- If PROF then 2E is added to the pension benefit code.
- If MPP then 2C is added to the pension benefit code.
- If TARGET is in the plan name then 2B is added to the pension benefit code.
- If THRIF then 2E is added to the pension benefit code.
- If STKB then 2I is added to the pension benefit code.
- If SELFE or KEO then 2C is added to the pension benefit code.
- If K401STR then 2J is added to the pension benefit code.
- If B403 then 2L is added to the pension benefit code.

After these edits to the pension benefit code, the variables TYPE9 (DC type), TYPE3 (DB type), and TYPE2 (plan type) are created. The following logic is used.

First, TYPE9 is created using the following steps:

- If the type pension benefit code contains 2E, TYPE9 is '2' (profit sharing)
- If the type pension benefit code contains 2I, TYPE9 is '3' (stock bonus)
- If the type pension benefit code contains 2B, TYPE9 is '4' (target benefit)
- If the type pension benefit code contains 2C, TYPE9 is '5' (money purchase)
- If the type pension benefit code contains 2L, TYPE9 is '6' (403(b)(1))
- If the type pension benefit code contains 2M, TYPE9 is '8' (403(b)(7))
- If the type pension benefit code contains 2N, TYPE9 is '9' (IRAs (408))
- If none of the above conditions are met and the type pension benefit code contains 2, TYPE9 is 'X' (other DC)
- If none of the above conditions are met and the type pension benefit code contains 1, TYPE9 is '1' (DB)
- If none of the above conditions are met, TYPE9 is 'X' (other DC)

Next, TYPE3 is created using the following steps:

- If the type pension benefit code contains 1C, TYPE3 is '2' (cash balance)
- If the above condition is not met and the type pension benefit code contains 1, TYPE3 is '3' (other DB)

- If the above conditions are not met and the type pension benefit code contains 2, TYPE3 is '1' (DC)

The following steps outline the process for determining plan type when both DB and DC characteristics are present:

- If TYPE3 is '3' (other DB) and TYPE9 is '2' (profit sharing), TYPE3 is changed to '1' (DC)
- If TYPE3 is '3' (other DB) and TYPE9 is '4' (target benefit), TYPE3 is changed to '1' (DC)
- If TYPE3 is '3' (other DB) and TYPE9 is '5' (money purchase), TYPE3 is changed to '1' (DC)
- If TYPE3 is '3' (other DB) and TYPE9 is '6' (403(b)(1)), TYPE9 is changed to '1' (DB)
- If TYPE3 is '3' (other DB) and TYPE9 is '9' (IRAs (408)), TYPE3 is changed to '1' (DC)
- If TYPE3 is '3' (other DB), TYPE9 is 'X' (other DC), and the type pension benefit code contains either 2O or 2P, TYPE3 is changed to '1' (DC)
- If TYPE3 is '3' (other DB), TYPE9 is 'X' (other DC), and either the plan name contains 'DEFINED BENEFIT' or the type pension benefit code contains 1, TYPE9 is '1' (DB)
- If TYPE3 is '3' (other DB), TYPE9 is 'X' (other DC), and neither of the two conditions above is met, TYPE3 is '1' (DC)
- If TYPE9 is 'X' (other DC) and TYPE3 is blank, TYPE3 is '1' (DC)

Finally, the variable TYPE2 is created based on the results of the TYPE9 and TYPE3 determinations.

- If TYPE9 is '1' (DB), then TYPE2 is '1' (DB)
- Otherwise, TYPE2 is '2' (DC)

The flags DB (1 if TYPE2 is '1,' 0 otherwise) and DC (2 if TYPE2 is '2,' 0 otherwise) are then created.

Adjustments to EIN and PN Variables

As a result of the OCR process, certain EINs and PNs in the database are not the proper number of characters. In the case where the SPONS_DFE_EIN is less than nine characters and greater than zero, a string of zeroes is appended to give SPONS_DFE_EIN the proper number of characters. The same process is used for SPONS_DFE_PN when it is less than three characters and more than zero.

Welfare Plans

Certain plan filings are deleted when identified as welfare plans through the following algorithm. If the plan is not flagged as DB or DC, has a blank value for type pension benefit code, has a non-blank value for type welfare benefit code, and has one of the following strings in the plan name (DENTAL AND VISION, DENTAL PLAN, DENTAL PROGRAM, GROUP VISION, TERM DISABILITY, DISABILITY PLAN, MEDICAL PLAN, GROUP MEDICAL, GROUP ACCIDENT, DEATH PLAN, MORTUARY FUND, ACCIDENTAL DEATH, AD&D, DISMEMBERMENT, INJURY BENEFITS, LIFE PLAN, GROUP LIFE, GROUP HEALTH, HEALTH PLAN, HEALTH CARE PLAN, HEALTH BENEFIT PLAN, WELFARE BENEFIT, WELFARE PLAN, LTD PLAN, STD PLAN, 125 PLAN, SECTION 125, SEVERANCE PAY, SEVERANCE PLAN, VACATION PLAN, SUPPLEMENTAL UNEMPLOYMENT, EMPLOYEE ASSISTANCE, CAFETERIA PLAN, RETIREE HEALTH FUND, FLEXIBLE BENEFIT, FRINGE BENEFIT, PREMIUM ONLY), the filing is deleted.

Direct Filing Entities

Some pension plans participate in investment arrangements that are either required or can choose to file a Form 5500. In these instances, the participating plans receive certain relief in financial reporting. These investment arrangement entities which file the Form 5500 are referred to as Direct Filing Entities (DFE). Given that DFEs are not pension plans, they are not present on the *PPP Research File*. DFEs identify themselves by checking the box for DFEs on line A of Part I of the Form 5500. All such filings are deleted from the sample that underlies the *PPP Research File*.

Edit of Business Code

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 than four or six digits. As with the edits of the pension plan features code, 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. The following list outlines the other edits (STRING – CODE IMPUTED).

BAKERY – 445291
LUMBER – 421300
CARPENTE – 235500
AUTOMOTIVE – 811110
ALARM – 561790
SPORTS – 711210
GLASS and METAL – 327210
RESTAURANT – 722110

INN – 721191
TOYOTA – 441110
CHEVROLET – 441110
LINCOLN – 441110
MERCURY – 441110
BUICK – 441110
HONDA – 441110
SCIENCE – 541700

TECHNOLOGY – 541990	MEDIA – 514100
ENGINEERING – 541330	BRASS and WORKS – 444190
ONCOLOGY – 621111	PLUMBERS – 235110
ELECTRONICS – 334410	ALARM SERVICE - 541330
SENIOR and LIVING – 623000	ADMINISTRATIVE and SERVICE – 561110
MANAGEMENT and GROUP – 541600	HOSPITAL – 622000
HEALTHCLUB – 812190	BIOANALYTICAL – 541700
HOTEL – 721110	DRYWALL – 235400
HUGO and BOSS – 315220	WATERBEDS – 442110
PHARMACY – 446110	FOOD and SERVICE – 811310
PAPER – 422100	PRINTERS – 333110
SOFTWARE – 511210	SAVINGS – 522120
HARDWARE – 334110	FREIGHT – 484120
FROZEN or FOODS – 454390	FORD – 44110
CABLE – 513200	LAND – 531390
BEAUTY and SUPPLY – 446120	TIMBER – 113110
NETWORKS – 513300	BOOK – 422920
AUDIO – 334310	CREDIT and UNION – 522130
NURSERY – 422930	LIFE and INSURANCE – 524140
AUTO and PARTS – 441300	STEEL and FABRICATION – 331200
COUNTRY and CLUB – 813000	AIRLINE – 481000
MEDICAL and CLINIC – 621111	TELECOMMUNICATION – 513300
HEALTH and CARE – 621111	ROOFER – 235610
FINANCIAL and SERVICES – 541219	SCHOOL – 611000
FURNITURE – 442110	POLLUTION – 541700
GOURMET – 445299	TRANSMISSION – 811110
SHEET and METAL – 235610	CONSTRUCTION – 233200
AMBULANCE – 621900	SAVINGS and BANK – 522120
MUSEUM OF and SCIENCE – 712100	DR – 621111
MORTGAGE – 522292	M.D. – 621111
HOSPITAL – 622000	MD – 621111
GREENHOUSE – 111400	PHYSICIAN – 621111
METAL and FABRICATOR – 332900	D.D.S. – 621110
PLASTICS – 326100	DENTAL – 621110
BRICKLAYERS – 235400	SURGEON – 621111
COSMETICS – 446120	RADIOLOGY – 621111
SWEEPER – 488490	
TELESERVICES – 513300	

Removal of Duplicate Filings

As discussed above, the variable BEST_FOR_PLAN is set to one for only one filing in each OPR_EIN/OPR_PN grouping. Theoretically the selection of only those filing with a BEST_FOR_PLAN value of one should ensure the *PPP Research File* does not contain duplicate filings. However, if a SPONS_DFE_EIN/SPONS_DFE_PN grouping has more than one filing with different plan names a letter is appended to the end of the SPONS_DFE_PN to create the OPR_PN. The OPR_EIN/OPR_PN variables are created in this way to ensure a maximally inclusive grouping, as plans sometimes erroneously file for two different plans with the same plan number; as a result, duplicate filings are often introduced. For example, a plan that reports an EIN of ‘999999999’ and a PN of ‘001’

that filed twice with plan names of “ABC Company 401k Plan” and “ABC Company 401(k) Plan” would be included twice.

To eliminate these types of duplicate filings, OPR groups filings that have the same end of year assets, beginning of year assets, and total contributions and manually scans the filings, removing the obvious duplicates.

Individual Participation Edits

After the global of the OPR Editor in SAS format are executed, the participant counts could still 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 manually reviewed and changed to an individual’s estimate of the correct value based on the filing.

Individual Financial Edits

After the global edits of the OPR Editor in SAS format, 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 an individual’s estimate of the correct value based on the filing.

Edited Variables

Beginning with the *2009 PPP 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 *PPP Research File*. The edited variables are equal to the original variable when no edits are made.

BENEF_RCVG_BNFT_CNE	TOT_ACTIVE_PARTCP_CNE
BUSINESS_CODE_E	TOT_PARTCP_BOY_CNE
COLLECTIVE_BARGAIN_IND_E	TYPE_PENSION_BNFT_CODE_E
FUNDING_ARRANGEMENT_CODE_E	TYPE_WELFARE_BNFT_CODE_E
PARTCP_ACCOUNT_BAL_CNE	WELFARE_BENEFIT_PLAN_IND_E
PENSION_BENEFIT_PLAN_IND_E	SMALL_CORRECTIVE_DISTRIB_AME
RTD_SEP_PARTCP_FUT_CNE	SMALL_DM_DISTRB_PTCP_LN_E
RTD_SEP_PARTCP_RCVG_CNE	SMALL_EMPLR_CONTRIB_INCOME_AME
SEP_PARTCP_PARTL_VSTD_CNE	SMALL_EMPLR_PROP_EOY_AME
SUBTL_ACT_RTD_SEP_CNE	SMALL_EMPLR_SEC_EOY_AME
TOT_ACT_RTD_SEP_BENEF_CNE	SMALL_INVST_REAL_EST_EOY_E

SMALL_JOINT_VENTURE_EOY_AME	INVST_MGMT_FEES_AME
SMALL_MORTG_PARTCP_EOY_AME	JOINT_VENTURE_EOY_AME
SMALL_NET_ASSETS_BOY_AME	NET_ASSETS_BOY_AME
SMALL_NET_ASSETS_EOY_AME	NET_ASSETS_EOY_AME
SMALL_NET_INCOME_AME	NET_INCOME_AME
SMALL_NON_CASH_CONTRIB_BS_AME	NON_CASH_CONTRIB_BS_AME
SMALL_OTH_CONTRIB_RCVD_AME	NON_INT_BEAR_CASH_EOY_AME
SMALL_OTH_LNS_PARTCP_EOY_AME	OTH_BNFT_PAYMENT_AME
SMALL_PARTICIPANT_CONTRIB_AME	OTH_CONTRIB_RCVD_AME
SMALL_PERSONAL_PROP_EOY_AME	OTH_INVST_EOY_AME
SMALL_TOT_ASSETS_BOY_AME	OTHER_ADMIN_FEES_AME
SMALL_TOT_ASSETS_EOY_AME	OTHER_LOANS_EOY_AME
SMALL_TOT_DISTRIB_BNFT_AME	OTHER_RECEIVABLES_EOY_AME
SMALL_TOT_EXPENSES_AME	PARTCP_CONTRIB_EOY_AME
SMALL_TOT_INCOME_AME	PARTCP_LOANS_EOY_AME
SMALL_TOT_LIABILITIES_BOY_AME	PARTICIPANT_CONTRIB_AME
SMALL_TOT_LIABILITIES_EOY_AME	PREF_STOCK_EOY_AME
SMALL_TOT_PLAN_TRANSFERS_AME	PROFESSIONAL_FEES_AME
SMALL_OTHER_INCOME_AME	REAL_ESTATE_EOY_AME
SMALL_OTH_EXPENSES_AME	REGISTERED_INVST_AME
ACQUIS_INDBT_EOY_AME	TOT_ADMIN_EXPENSES_AME
AGGREGATE_PROCEEDS_AME	TOT_ASSETS_EOY_AME
AGGREGATE_COSTS_AME	TOT_CONTRIB_AME
BLDGS_USED_EOY_AME	TOT_CORRECTIVE_DISTRIB_AME
BNFTS_PAYABLE_EOY_AME	TOT_DISTRIB_BNFT_AME
COMMON_STOCK_EOY_AME	TOT_DM_DISTRIB_PTCP_LNS_E
CONTRACT_ADMIN_FEES_AME	TOT_EXPENSES_AME
CORP_DEBT_OTHER_EOY_AME	TOT_GAIN_LOSS_SALE_AST_AME
CORP_DEBT_PREFERRED_EOY_AME	TOT_INCOME_AME
DISTRIB_DRT_PARTCP_AME	OTHER_INCOME_AME
DIVND_COMMON_STOCK_AME	TOT_INT_EXPENSE_AME
DIVND_PREF_STOCK_AME	TOT_LIABILITIES_EOY_AME
EMPLR_CONTRIB_EOY_AME	OTHER_LIAB_EOY_AME
EMPLR_CONTRIB_INCOME_AME	TOT_TRANSFERS_FROM_AME
EMPLR_PROP_EOY_AME	TOT_TRANSFERS_TO_AME
EMPLR_SEC_EOY_AME	TOT_UNREALZD_APPRCTN_AME
GAIN_LOSS_103_12_INVST_AME	TOTAL_DIVIDENDS_AME
GAIN_LOSS_COM_TRUST_AME	TOTAL_INTEREST_AME
GAIN_LOSS_MASTER_TR_AME	TOTAL_RENTS_AME
GAIN_LOSS_POOL_SEP_AME	UNREALZD_APPRCTN_OTH_AME
GAIN_LOSS_REG_INVST_AME	UNREALZD_APPRCTN_RE_AME
GOVT_SEC_EOY_AME	SMALL_ADMIN_SRVC_PROVIDERS_AME
INS_CARRIER_BNFTS_AME	REGISTERED_INVST_AME
INS_CO_GEN_ACCT_EOY_AME	SF_ADMIN_SRVC_PROVIDERS_AME
INT_103_12_INVST_EOY_AME	SF_CORRECTIVE_DEEMED_DISTR_AME
INT_BEAR_CASH_AME	SF_EMPLR_CONTRIB_INCOME_AME
INT_BEAR_CASH_EOY_AME	SF_NET_ASSETS_EOY_AME
INT_COMMON_TR_EOY_AME	SF_NET_INCOME_AME
INT_MASTER_TR_EOY_AME	SF_OTH_CONTRIB_RCVD_AME
INT_ON_CORP_DEBT_AME	SF_OTH_EXPENSES_AME
INT_ON_GOVT_SEC_AME	SF_OTHER_INCOME_AME
INT_ON_OTH_INVST_AME	SF_PARTICIP_CONTRIB_INCOME_AME
INT_ON_OTH_LOANS_AME	SF_TOT_ASSETS_EOY_AME
INT_ON_PARTCP_LOANS_AME	SF_TOT_DISTRIB_BNFT_AME
INT_POOL_SEP_ACCT_EOY_AME	SF_TOT_EXPENSES_AME
INT_REG_INVST_CO_EOY_AME	SF_TOT_INCOME_AME

SF_TOT_LIABILITIES_EOY_AME	PARTCP_LOANS_BOY_AME
SF_TOT_PLAN_TRANSFERS_AME	INT_COMMON_TR_BOY_AME
TYPE_PLAN_ENTITY_CD_E	INT_POOL_SEP_ACCT_BOY_AME
PLAN_NAME_E	INT_MASTER_TR_BOY_AME
NON_CASH_CONTR_BS_AME	INT_103_12_INVST_BOY_AME
UNSPEC_INVEST_EOY_AME	INT_REG_INVST_CO_BOY_AME
OTHER_EXPENSES_AME	INS_CO_GEN_ACCT_BOY_AME
NET_INCOME_EOY_AME	OTH_INVST_BOY_AME
EMPLR_CONTRIB_BOY_AME	EMPLR_SEC_BOY_AME
PARTCP_CONTRIB_BOY_AME	EMPLR_PROP_BOY_AME
OTHER_RECEIVABLES_BOY_AME	BLDGS_USED_BOY_AME
INT_BEAR_CASH_BOY_AME	TOT_ASSETS_BOY_AME
GOVT_SEC_BOY_AME	BNFTS_PAYABLE_BOY_AME
CORP_DEBT_PREFERRED_BOY_AME	OPRTNG_PAYABLE_BOY_AME
CORP_DEBT_OTHER_BOY_AME	ACQUIS_INDBT_BOY_AME
PREF_STOCK_BOY_AME	OTHER_LIAB_BOY_AME
COMMON_STOCK_BOY_AME	TOT_LIABILITIES_BOY_AME
JOINT_VENTURE_BOY_AME	UNSPEC_DIST_BNFT_AME
REAL_ESTATE_BOY_AME	TOT_ADMIN_SRVC_PROVIDERS_AME
OTHER_LOANS_BOY_AME	

IV. Additional Variables

A number of OPR generated variables are added to the *PPP Research File* for use in creating the *PPP Bulletins Abstract of Form 5500 Annual Reports* or to enhance the reported information for research by synthesizing information collected on the Form 5500 and various Schedules. Many of these additional variables are assigned a custom display format in SAS (see the “Format Source.sas” program that accompanies the *PPP Research File* zipped 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 (item 1b on Form 5500) is three characters long, the OPR_PN adds a fourth character which distinguishes among 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.

FUNDING_ARRANGE and BENEFIT_ARRANGE

Plans are instructed to indicate the funding arrangements for the investment of assets and for the payment of benefits used during the plan year on lines 9a and 9b of the Form 5500. According to the instructions,

The “funding arrangement” is the method for the receipt, holding, investment, and transmittal of plan assets prior to the time the plan

actually provides benefits. The “benefit arrangement” is the method by which the plan provides benefits to participants.

Possible responses include one or more of the following: “Insurance,” “Code section 412(i) insurance contracts,” “Trust,” and “General assets of the sponsor.”

Edits of the funding and benefit arrangements seek to place each filing into one of the following categories: ” 1) Insurance, 2) Section 412(i) Insurance Contracts, 3) Trust, 4) Trust and Insurance, and 5) Unspecified/Not Determinable. While some plan-specific edits of the funding and benefit arrangements are performed, these data elements are largely corrected by the creation of variables FUNDING_ARRANGE and BENEFIT_ARRANGE, which take into account relevant financial information from the Schedule H in determining the method of funding.

FUNDING_ARRANGE is the recode of FUNDING_ARRANGEMENT_CODE and uses financial information to help determine the method of funding for investment of assets.

<u>Value</u>	<u>FUNDING_ARRANGE Description</u>
1	Insurance
2	Section 412(i) Insurance
3	Trust
4	Trust and Insurance
5	Unspecified

The method of funding for investment of assets is “trust” if one or more of the following conditions apply:

1. The plan indicated “Trust” as its funding arrangement on line 9a of Form 5500.
2. The plan did not indicate any funding arrangement, or checked “General assets of the sponsor,” on line 9a, and had assets in one or more of the following investments:
 - a. Interest-bearing cash
 - b. U.S. Government securities
 - c. Corporate debt instruments
 - d. Corporate stocks
 - e. Partnership/joint venture interests
 - f. Real estate
 - g. Common/collective trusts
 - h. Master trust investment accounts
 - i. 103-12 investment entities
 - j. Registered investment companies (e.g., mutual funds)
 - k. Employer securities
 - l. Employer real property
 - m. Other investments

The method of funding for investment of assets is “insurance” if one or more of the following conditions apply:

1. The plan indicated “Insurance” or “Section 412(i) insurance contracts” on line 9a of Form 5500.
2. The plan had assets in pooled separate accounts or insurance company general accounts (see Schedule H lines c(13) and c(14)).
3. The plan indicated that it had attached Schedule A, “Insurance Information” and had not indicated “Insurance” or “Section 412(i) insurance contracts” as its plan benefit arrangement on line 9b of Form 5500.

BENEFIT_ARRANGE is the recode of BENEFIT_CODE and uses financial information to help determine the method of funding for payment of benefits.

<u>Value</u>	<u>BENEFIT_ARRANGE Description</u>
1	Insurance
2	Section 412(i) Insurance
3	Trust
4	Trust and Insurance
5	Unspecified

The method of funding for payment of benefits is “trust” if one or more of the following conditions apply:

1. The plan indicated “Trust” as its funding arrangement on line 9b of Form 5500.
2. The plan did not indicate any funding arrangement, or checked “General assets of the sponsor,” on line 9b, and
 - a. Indicated benefit payments directly to participants or beneficiaries (Schedule H, line e(1))
 - b. OR, indicated that a Schedule H was attached, that no payments were made to insurance carriers for the provision of benefits, that a Schedule A was **not** attached, and that the method of funding for investment of assets was “Trust” only (FUNDING_ARRANGE = 3).

The method of funding for payment of benefits is “insurance” if one or more of the following conditions apply:

1. The plan indicated “Insurance” or “Section 412(i) insurance contracts” on line 9b of Form 5500.
2. The plan indicated “Section 412(i) insurance contracts” as method of funding for investment of assets on line 9a.
3. The plan did not indicate any funding arrangement, or checked “General assets of the sponsor,” on line 9b, and
 - a. Indicated that payments were made to insurance carriers for the provision of benefits
 - b. OR, the plan indicated that it had attached Schedule A, “Insurance Information” and had not indicated “Insurance” or “Section 412(i) insurance contracts” as its plan funding arrangement on line 9a of Form 5500.

FSOURCE

FSOURCE indicates the source of a filing.

<u>Value</u>	<u>FSOURCE Description</u>
1	Filing is on a Short Form
2	Filing is on the main Form 5500

ENT2

ENT2 is the recode of the edited plan entity type variable, TYPE_PLAN_ENTITY_IND, and is the variable used in the *PPP Bulletins Abstract of Form 5500 Annual Reports* for tabulating by type of plan entity.

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

BIZCODE

BIZCODE is the edited business code variable, BUSINESS_CODE, converted from character to numerical format.

PRI_SUP_CODE

PRI_SUP_CODE indicates whether a plan provides primary or supplemental coverage to workers.

All sponsors of pension plans must file a separate Form 5500 report for each plan they sponsor, with each plan identified by the sponsor's 9 digit Employer Identification Number (EIN) assigned by the IRS plus a separate 3 digit plan number (PN), which is unique to each plan. This enables identification of all of the plans of each sponsor.

For purposes of estimating the extent of net and dual coverage, the plans of each sponsor can be placed in one of four categories:

1. Sponsors of only one plan;
2. Sponsors of more than one plan, all of which are defined benefit (DB);
3. Sponsors of more than one plan, all of which are defined contribution (DC);
4. Sponsors of more than one plan, including at least one DB plan and one DC plan.

In assigning participants to primary and supplemental plans the following assumptions were made:

1. Where sponsors had more than one DB plan and no DC plan it was assumed that each of the DB plans covered different groups of workers (such as hourly or salary), with no overlap in coverage. An exception was made if the plan name contained the word "supplemental" or "past service."
2. Where sponsors had more than one DC plan and no DB plan, it was assumed that if the DC plans were the same type (for example, all money purchase plans) the

- plans covered different groups of employees, and if the plans were different types (for example money purchase and profit sharing) they provided dual coverage to the same group of workers. In the latter case, the plan covering the largest group of participants was categorized as the primary plan.
3. Where sponsors provided both DB and DC plans it was assumed that the DB plan(s) provided primary coverage and the DC plan(s) provided supplemental coverage. Where sponsors had more than one type of DC plan, the largest plan was designated as the initial supplemental plan and the other DC plan was designated as a third plan covering the firm's employees.

Value	PRI_SUP_CODE Description
0	Plan is DB or DC. Only one plan offered by firm.
1	Plan is DB; firm has more than one DB, and no DC plans.
2	Plan is DB; firm has one or more unique DC plans, which are presumed to cover the same group of workers.
3	DB plan providing supplemental or past service benefits.
4	Plan is one of two identical DC plans, which are presumed to cover different groups of workers; firm has no DB plans.
5	Plan is the larger of exactly 2 different DC plans offered by the firm, and is therefore Primary. Firm offers no DB plans.
6	Plan is the smaller of exactly 2 different DC plans offered by the firm, and is therefore Supplemental. Firm offers no DB plans.
7	Firm offers 3 DC plans. This plan is one of 2 identical DC plans (both considered Primary), which, when combined, have more participants than the unique DC plan (considered Supplemental—see code 10). Firm offers no DB plans.
8	Firm offers 3 DC plans. This plan is one of 2 identical DC plans (both considered Supplemental), which, when combined, have fewer participants than the unique DC plan (considered Primary—see code 9). Firm offers no DB plans.
9	Firm offers 3 DC plans. This plan is unique and is considered Primary, having more participants than the 2 identical DC plans combined (which are considered Supplemental—see code 8). Firm offers no DB plans.
10	Firm offers 3 DC plans. This plan is unique and is considered Supplemental, having fewer participants than the 2 identical DC plans combined (which are considered Primary—see code 7). Firm offers no DB plans.
11	Same as code 7, but firm also offers one or more DB plans.
12	Same as code 8, but firm also offers one or more DB plans.
13	Same as code 9, but firm also offers one or more DB plans.
14	Same as code 10, but firm also offers one or more DB plans.
15	Plan is only DC plan offered; firm also offers one or more DB plans.
16	Plan is DC; firm offers at least one DB and two or more identical DC plans.
19	Firm offers no DB plans, and 4 or more DC plans. Plans of the same type with greatest combined participation are Primary.
20	Firm offers no DB plans, and 4 or more DC plans. Plans of the same type

	with least combined participation are Supplemental.
21	Firm offers one or more DB plans, and 4 or more DC plans. Plans of the same type with greatest combined participation are Primary.
22	Firm offers one or more DB plans, and 4 or more DC plans. Plans of the same type with least combined participation are Supplemental.
23	DC plan. Firm offers one or more DB plans, with combined participation of 10 or more. Firm may offer at least one other identical DC plan. This plan's participant count, combined with the participant count(s) of its twin(s), if any, is equal to or greater than 4 times the combined participant count of the DB plan(s).
24	DC plan. Firm offers one or more DB plans, with combined participation of 10 or more. Plan is Primary; firm may offer another identical plan or unique plan. This plan's participant count, combined with the participant count(s) of its twin(s), if any, is equal to or greater than 4 times the combined participant count of the DB plan(s).
25	DB plan. Total participation in firm's DB plan is 10 or more. Combined participant count in any ONE of the firm's DC plan TYPES is greater than or equal to 4 times the combined DB participation.

PRI_SUP_CODE is assigned a format which displays "Primary plans" for values 0,1,2,4,5,7,9,19,23,24,25; "Initial supplemental plans" for values 3,6,8,10,11,13,15,16,20,21; and "Second supplemental plans" for values 12,14,22.

SOLEPLAN

SOLEPLAN indicates whether or not a plan is considered the sole plan of a sponsor. Its value is 1 if PRI_SUP_CODE equals 0 ("Sponsor has only one plan") or 5 ("Primary DC plan. Sponsor also has additional DC plan covering same group of workers with equal or fewer number of participants"); otherwise, SOLEPLAN equals 0.

PYB and PYE

PYE is the plan year ending date variable FORM_TAX_PRD in the date format MM/DD/YYYY. PYB is the plan year beginning data variable FORM_PLAN_YEAR_BEGIN_DATE in the date format MM/DD/YYYY.

EFF_DATE and EFFYR

EFF_DATE is the effective date of plan (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. 2000-2008
7. Date not specified

ESOPCODE and K401

ESOPCODE equals 1 if the plan is a non-leveraged employee stock ownership defined contribution plan (pension feature code “2O” reported or added in the course of editing), and 2 if the plan is a leveraged employee stock ownership defined contribution plan (pension feature code “2P” reported or added in the course of editing).

K401 equals 1 if the plan has a 401(k) feature (pension feature code “2J” reported or added in the course of editing).

KSOPCODE and KSOP_TYPE9

KSOPCODE equals 2 (KSOP) if the plan is either a non-leveraged employee stock ownership defined contribution plan (pension feature code “2O” reported or added in the course of editing) or a leveraged employee stock ownership defined contribution plan (pension feature code “2P” reported or added in the course of editing) and has a 401(k) feature.

KSOPCODE equals 1 (Stand-Alone ESOP) if the plan meets the requirements above but does not have a 401(k) feature.

KSOP_TYPE9 categorizes plans the same as the TYPE9 variable, only separately for KSOPs and Stand-Alone ESOPs.

PDIR

PDIR indicates the extent to which participants have the opportunity to direct the investment of assets allocated to their individual accounts.

<u>Value</u>	<u>PDIR Description</u>
0	No participant direction
1	Partial participant direction
2	Total participant direction

FROZEN

FROZEN identifies plans for which the accrual of benefits has been suspended whether because of service or compensation.

FROZ_ACTIVES

This variable is a copy of ADJ_ACTIVE but is only non-zero for frozen plans as identified above.

FROZ_ASSETS

This variable is a copy of TOT_ASSETS_EOY_AMT but is only non-zero for frozen plans as identified above.

ADJ_ACTIVE; TPART; GTPART; PART13; PART14; and LARGE

Prior to 2005 in addition to the participant information reported on the Form 5500, the *PPP Research File* included adjusted participant variables that were considered more appropriate for research purposes. ADJ_ACTIVE was the “Active participants” figure reported on line 7a of the Form 5500 (TOT_ACTIVE_PARTCP_CNT), adjusted to exclude estimates of the following subsets: 1) 401(k) eligibles who have not elected to have the employer make contributions and 2) non-vested former employees who have not yet incurred the break in service period specified by the plan. This differs from the definition of active participants given in the Form 5500 Instructions in the following ways:

1. The instructions specify that active participants include “**any** individuals who are eligible to elect to have the employer make payments to a Code section 401(k) qualified cash or deferred arrangement” (emphasis added). For defined contribution plans that have participants with account balances, the number of non-retired/separated participants with account balances is used as the “adjusted” active participants number, provided it is at least 40 percent of the unadjusted active participants number.
2. The instructions specify that active participants exclude “nonvested former employees who have incurred the break in service period specified in the plan.” Presumably, nonvested former employees who have **not yet** incurred the break in service are still included; therefore, the adjustment excludes an estimate of the number of these individuals. For defined benefit plans and defined contribution plans that were unaffected by the adjustment in (1.) the “number of non-excludable employees who benefit under the plan” (line 4c(5) from Schedule T, “Qualified Pension Plan Coverage Information”) is used as the “adjusted” active participants number, provided it is at least 75 percent of the unadjusted active participants number. For all plans, if the number of non-excludable employees who benefit under the plan is greater than the adjusted active participant count and less than or equal to the original active participant count, then the number of non-excludable employees who benefit is used as the adjusted active participants number.

The same groups who were excluded from active participants as a result of the adjustment were subtracted from the “Subtotal” (line 7d, SUBTL_ACT_RTD_SEP_CNT) and “Total” (line 7f, TOT_ACT_RTD_SEP_BENEF_CNT) participants lines, to create variables TPART and GTPART, respectively.

In the *Pension Plan Bulletins Abstract of Form 5500 Annual Reports*, the underlying variable for tabulations of “Active Participants” is ADJ_ACTIVE and for “Total Participants” is TPART.

However, as delineated on Page 40 of the *Private Pension Plan Bulletin Historical Tables and Graphs*, an adjustment to active participants is no longer made. The variable used in all tabulations has not been changed. ADJ_ACTIVE is still used, but now it is equal to TOT_ACTIVE_PARTCP_CNT, the number of active participants reported on

line 7a of the Form 5500. TPART is now equal to SUBTL_ACT_RTD_SEP_CNT, and GTPART is now equal to TOT_ACT_RTD_SEP_BENEF_CNT. This adjustment had to be abandoned owing to the fact that a portion of the adjustment was made by incorporating variables from IRS Schedule T. In 2006 and all subsequent years, this is no longer a required schedule. Additional information can be found in the *Private Pension Plan Bulletin Historical Tables and Graphs*.

The variables PART13 and PART14 are set equal to the TPART (“Total participants”) variable, but assigned formats so that output is displayed in ranges (“2-9,” “10-24,” ... “50,000 or more”). PART14 adds an extra parameter, “None or not reported,” for instances where TPART is less than or equal to zero, or missing.

The variable LARGE is set equal to 1 for plans with 100 or more participants (as measured by TPART) and is used in the *Private Pension Plan Bulletins Abstract of Form 5500 Annual Reports* in determining which records will be tabulated for tables restricted to pension plans with 100 or more participants. Please note that this subset of plans is largely composed of plans filing Schedule H, but also includes a small number of plans filing the less detailed Schedule I.

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.”

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 *PPP 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).

IB_NINC

Imputed Net Income equals the Total Income (TOT_INCOME_AMT) less the 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 equals 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” on Bulletin Tables C12 “Percentage Distribution of Income of Defined Benefit Plans with 100 or more Participants” and C13 “Percentage Distribution of Income of Defined Contribution Plans with 100 or more Participants.” 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” on Bulletin Tables C12 and C13. 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, item (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.

V. 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 number in use for data taken from EFAST2 system.	
ACQUIS_INDBT_BOY_AMT	Schedule H	Part I, 1i	Acquisition indebtedness, beginning of year amount	
ACQUIS_INDBT_EOY_AMT	Schedule H	Part I, 1i	Acquisition indebtedness, end of year amount	
ADJ_ACTIVE			Active Participants, equal to the variable TOT_ACTIVE_PARTCP_CN T	
AGGREGATE_COSTS_AMT	Schedule H	Part II, 2b(4)(B)	Aggregate carrying amount	
AGGREGATE_PROCEEDS_AMT	Schedule H	Part II, 2b(4)(A)	Aggregate proceeds on sale of assets	
ALL_PLAN_AST_DISTRIB_IND	Schedule H	Part IV, 4k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	1 = Yes
AMENDED_IND	Form 5500	Part I, B	This return/report is an amended return/report	1=Yes
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
BENEFIT_ARRANGE			Funding arrangement for payment of benefits.	1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor, 5 = Not determinable
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
BEST_FOR_PLAN			Filing is considered "best" for its combination of EIN, PN, and plan year ending date.	1 = Yes, 0 = No
BIZCODE			Business code.	
BLDGS_USED_BOY_AMT	Schedule H	Part I, 1e	Buildings & other property used in plan operation BOY	
BLDGS_USED_EOY_AMT	Schedule H	Part I, 1e	Buildings & other property used in plan operation EOY	
BNFTS_PAYABLE_BOY_AMT	Schedule H	Part I, 1g	Benefit claims payable BOY	
BNFTS_PAYABLE_EOY_AMT	Schedule H	Part I, 1g	Benefit claims payable EOY	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
BS_SOURCE			Source of Balance Sheet items (replaces 1999 variable FORM).	H = Schedule H; I = Schedule I; N = None
COLLECTIVE_BARGAIN_IND	Form 5500	Part I, C	Plan is a collectively bargained plan	1 = Yes
COMMON_STOCK_BOY_AMT	Schedule H	Part I, 1c(4)(B)	Corporate stocks - Common BOY	
COMMON_STOCK_EOY_AMT	Schedule H	Part I, 1c(4)(B)	Corporate stocks - Common EOY	
CONTRACT_ADMIN_FEES_AMT	Schedule H	Part II, 2i(2)	Administrative expenses -- Contract administrator fees	
CORP_DEBT_OTHER_BOY_AMT	Schedule H	Part I, 1c(3)(B)	Corporate debt instruments - All Other, BOY	
CORP_DEBT_OTHER_EOY_AMT	Schedule H	Part I, 1c(3)(B)	Corporate debt instruments - All Other, EOY	
CORP_DEBT_PREFERRED_BOY_AMT	Schedule H	Part I, 1c(3)(A)	Corporate debt instruments - Preferred, BOY	
CORP_DEBT_PREFERRED_EOY_AMT	Schedule H	Part I, 1c(3)(A)	Corporate debt instruments - Preferred, EOY	
DB			Plan is Defined Benefit	1 = Yes
DC			Plan is Defined Contribution	1 = Yes
DISTRIB_DRT_PARTCP_AMT	Schedule H	Part II, 2e(1)	Benefit payments directly to participants & beneficiaries, including direct rollovers	
DC6			Identifier for 401(k)/ESOP status	1='401(k), not ESOP' 2='ESOP, not 401(k)' 3='401(k) and ESOP' 4='Not 401(k), not ESOP'
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.	
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_BOY_AMT	Schedule H	1d(2)	Employer real property, BOY	
EMPLR_PROP_EOY_AMT	Schedule H	1d(2)	Employer real property, EOY	
EMPLR_SEC_BOY_AMT	Schedule H	1d(1)	Employer securities, BOY	
EMPLR_SEC_EOY_AMT	Schedule H	1d(1)	Employer securities, EOY	
ENT2			Plan entity type.	1 = Single Employer, 2 = Multiemployer
ESOPCODE			ESOP, leveraged or not leveraged.	1 = Leveraged, 2 = Nonleveraged

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
F_WGT			Plan weight used for computation of "flow" quantities, e.g., contributions, benefits, income, and expenses.	= WGT
FINAL_FILING_IND	Form 5500	Part I, B	This return/report is the final return/report	1=Yes
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	
FROZ_ACTIVS	Form 5500	Part II, 6a	Active Participants in a frozen plan, equal to the variable TOT_ACTIVE_PARTCP_CN E	
FROZ_ASSETS	Schedule H	Part II, 1f	Total Assets in a frozen plan, End of Year amount	
FROZEN	Form 5500	PartII 8a	Frozen Plan indicator from TYPE_PLAN_BENEFIT_CODE "1I"	1= Frozen 0=Not frozen
FSOURCE			Source of filing (replaces 1999 variable SOURCE).	1 = Filing is on a Short Form 2 = Filing is on the main Form 5500
FUND_SF			1 for Short Form filers, 0 otherwise. Used to do tabulations of funding and benefit arrangements, since Short Form filers do not have to complete a funding section.	
FUNDING_ARRANGE			Funding arrangement for investment of assets.	1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor, 5 = Not determinable
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	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	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
GAIN_LOSS_REG_INVST_AMT	Schedule H	2b(10)	Net gain from registered investment companies	
GOVT_SEC_BOY_AMT	Schedule H	1c(2)	U.S. government securities, BOY	
GOVT_SEC_EOY_AMT	Schedule H	1c(2)	U.S. government securities, EOY	
GTPART			Grand total participants. Equal to TOT_ACT_RTD_SEP_BENE F_CNE	
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
INS_CARRIER_BNFTS_AMT	Schedule H	2e(2)	Payments to insurance carriers for provision of benefits	
INS_CO_GEN_ACCT_BOY_AMT	Schedule H	1c(14)	Value of funds in insurance company general account (unallocated contracts), BOY	
INS_CO_GEN_ACCT_EOY_AMT	Schedule H	1c(14)	Value of funds in insurance company general account (unallocated contracts), EOY	
INT_103_12_INVST_BOY_AMT	Schedule H	1c(12)	Value of interest in 103-12 investment entities (103-12 IEs), BOY	
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_BOY_AMT	Schedule H	1c(1)	Interest bearing cash, BOY	
INT_BEAR_CASH_EOY_AMT	Schedule H	1c(1)	Interest bearing cash, EOY	
INT_COMMON_TR_BOY_AMT	Schedule H	1c(9)	Value of interest in common/collective trusts (CCTs), BOY	
INT_COMMON_TR_EOY_AMT	Schedule H	1c(9)	Value of interest in common/collective trusts (CCTs), EOY	
INT_MASTER_TR_BOY_AMT	Schedule H	1c(11)	Value of interest in master trust investment accounts (MTIAs), BOY	
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	
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_BOY_AMT	Schedule H	1c(10)	Value of interest in pooled separate accounts (PSAs), BOY	
INT_POOL_SEP_ACCT_EOY_AMT	Schedule H	1c(10)	Value of interest in pooled separate accounts (PSAs), EOY	
INT_REG_INVST_CO_BOY_AMT	Schedule H	1c(13)	Value of interest in registered investment companies (e.g. mutual funds), BOY	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
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 and SF).	
IOB_ASST2			Other or unspecified assets (Sch. H and I). Zero for SF filers.	
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_BOY_AMT	Schedule H	1c(5)	Partnership/Joint Venture interests, BOY	
JOINT_VENTURE_EOY_AMT	Schedule H	1c(5)	Partnership/Joint Venture interests, EOY	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
KSOP_TYPE9			Plan type (18 values).	STAND-ALONE ESOPS: 1 = Defined Benefit (total), 2 = Profit-sharing (including thrift- savings), 3 = Stock bonus, 4 = Target benefit, 5 = Money purchase, 7 = 403(b)(1), 8 = 403(b)(7), 9 = Code 408, 6 = Other defined contribution KSOPS: same categories for 10-18
K401			Plan is a defined contribution plan with Code section 401(k) feature.	1 = Yes, 0 = No
KSOPCODE			ESOP, Stand-Alone or KSOP	1=Stand-Alone ESOP, 2=KSOP
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, 4c	Plan number from last return/report	
LAST_RPT_SPONS_EIN	Form 5500	Part II, 4b	EIN from last return/report	
LAST_RPT_SPONS_NAME	Form 5500	Part II, 4a	Sponsor's name from last return/report	
NET_ASSETS_BOY_AMT	Schedule H	1l	Net Assets, BOY	
NET_ASSETS_EOY_AMT	Schedule H	1l	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	
NON_INT_BEAR_CASH_BOY_AMT	Schedule H	1a	Total non-interest bearing cash, BOY	
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_BOY_AMT	Schedule H	1h	Operating payables, BOY	
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_BOY_AMT	Schedule H	1c(15)	Other general investments, BOY	
OTH_INVST_EOY_AMT	Schedule H	1c(15)	Other general investments, EOY	
OTHER_ADMIN_FEES_AMT	Schedule H	2i(4)	Administrative Expenses -- Other	
OTHER_EXPENSES_AMT			Other expenses.	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
OTHER_INCOME_AMT	Schedule H	2c	Other income	
OTHER_LIAB_BOY_AMT	Schedule H	1j	Other liabilities, BOY	
OTHER_LIAB_EOY_AMT	Schedule H	1j	Other liabilities, EOY	
OTHER_LOANS_BOY_AMT	Schedule H	1c(7)	Loans (other than to participants), BOY	
OTHER_LOANS_EOY_AMT	Schedule H	1c(7)	Loans (other than to participants), EOY	
OTHER_RECEIVABLES_BOY_AMT	Schedule H	1b(3)	Receivables - other receivables, BOY	
OTHER_RECEIVABLES_EOY_AMT	Schedule H	1b(3)	Receivables - other receivables, EOY	
PART13			Total participants, formatted.	
PART14			Total participants, formatted.	
PARTCP_ACCOUNT_BAL_CNT	Form 5500	Part II, 6g	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_BOY_AMT	Schedule H	1c(8)	Participant loans, BOY	
PARTCP_LOANS_EOY_AMT	Schedule H	1c(8)	Participant loans, EOY	
PARTICIPANT_CONTRIB_AMT	Schedule H	2a(1)(B)	Cash contributions from participants	
PDIR			Participant-direction flag.	0 = None; 1 = Partial; 2 = Total
PLAN_NAME	Form 5500	Part II, 1a	Name of plan	
PREF_STOCK_BOY_AMT	Schedule H	1c(4)(A)	Corporate stocks - Preferred, BOY	
PREF_STOCK_EOY_AMT	Schedule H	1c(4)(A)	Corporate stocks - Preferred, EOY	
PRI_SUP_CODE			Primary/Supplemental plan indicator.	There are 25 different possible values for this item – see Table following this codebook
PROFESSIONAL_FEES_AMT	Schedule H	2i(1)	Administrative expenses -- Professional fees	
PYB			Plan year begin date	
PYE			Plan year end date	
REAL_ESTATE_BOY_AMT	Schedule H	1c(6)	Real estate (other than employer real property), BOY	
REAL_ESTATE_EOY_AMT	Schedule H	1c(6)	Real estate (other than employer real property), EOY	
REGISTERED_INVST_AMT	Schedule H	Part II, 2(2)(c)	Registered investment company shares (e.g. mutual funds)	
RES_TERM_PLAN_ADPT_IND	Schedule H	Part II, 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_RCVG_CNT	Form 5500	Part II, 6b	Number of retired or separated participants receiving benefits	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
S_WGT			Plan weight used for computing stock quantities, such as assets, liabilities, and participation.	= WGT * BEST_FOR_PL AN
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	
SF_ADMIN_SRVC_PROVIDERS_AMT	Form 5500-SF	Part III, 8f	Expenses paid to administrative service providers	
SF_CORRECTIVE_DEEMED_DISTR_AMT	Form 5500-SF	Part III, 8e	Certain deemed and/or corrective distributions	
SF_EMPLR_CONTRIB_INCOME_AMT	Form 5500-SF	Part III, 8a(1)	Employer contributions	
SF_NET_ASSETS_BOY_AMT	Form 5500-SF	Part III, 7a	Net assets as of the beginning of the plan year	
SF_NET_ASSETS_EOY_AMT	Form 5500-SF	Part III, 7a	Net assets as of the end of the plan year	
SF_NET_INCOME_AMT	Form 5500-SF	Part III, 8i	Net income	
SF_OTH_CONTRIB_RCVD_AMT	Form 5500-SF	Part III, 8a(3)	Other contributions	
SF_OTH_EXPENSES_AMT	Form 5500-SF	Part III, 8g	Other expenses	
SF_OTHER_INCOME_AMT	Form 5500-SF	Part III, 8b	Other income	
SF_PARTICIP_CONTRIB_INCOME_AMT	Form 5500-SF	Part III, 8a(2)	Participant contributions	
SF_TOT_ASSETS_BOY_AMT	Form 5500-SF	Part III, 7c	Total assets as of the beginning of the plan year	
SF_TOT_ASSETS_EOY_AMT	Form 5500-SF	Part III, 7c	Total assets as of the end of the plan year	
SF_TOT_DISTRIB_BNFT_AMT	Form 5500-SF	Part III, 8d	Benefits paid	
SF_TOT_EXPENSES_AMT	Form 5500-SF	Part III, 8h	Total expenses	
SF_TOT_INCOME_AMT	Form 5500-SF	Part III, 8c	Total income	
SF_TOT_LIABILITIES_BOY_AMT	Form 5500-SF	Part III, 7b	Total liabilities as of the beginning of the plan year	
SF_TOT_LIABILITIES_EOY_AMT	Form 5500-SF	Part III, 7b	Total liabilities as of the end of the plan year	
SF_TOT_PLAN_TRANSFERS_AMT	Form 5500-SF	Part III, 8j	Transfers to (from) the plan	
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_CORRECTIVE_DISTRIB_AMT	Schedule I	Part I, 2f	Corrective distributions	
SMALL_DM_DSTRB_PTCP_LN_E	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	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
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, 2k	Net Income	
SMALL_NON_CASH_CONTRIB_BS_AMT	Schedule I	Part I, 2b	Non-cash contributions	
SMALL_OTHER_INCOME_AMT	Schedule I	Part I, 2c	Other Income	
SMALL_OTH_CONTRIB_RCVD_AMT	Schedule I	Part I, 2a3	Other contributions received/receivable	
SMALL_OTH_EXPENSES_AMT	Schedule I	Part I, 2i	Other expenses	
SMALL_OTH_LNS_PARTCP_EOY_AMT	Schedule I	Part I, 3f	Loans (other than to participants)	
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_DISTRI_BNFT_AMT	Schedule I	Part I, 2e	Total Benefits paid	
SMALL_TOT_EXPENSES_AMT	Schedule I	Part I, 2j	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, 2l	Transfers to (from) the plan	
SOLEPLAN			Plan is the sole plan offered by employer.	1 = Yes
SPONS_DFE_MAIL_US_CITY	Form 5500	Part II, 2a	Sponsor city	
SPONS_DFE_MAIL_US_STATE	Form 5500	Part II, 2a	Sponsor state	
SPONS_DFE_MAIL_US_ZIP	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)	
SRDH_CONT_C12			Sum of reported detail: Contributions (Sch. H) (Table C12)	
SRDH_DIV			Sum of reported detail: Dividends (Sch. H)	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
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)	
SUBTL_ACT_RTD_SEP_CNT	Form 5500	Part II, 6d	Subtotal of active, retired, and separated participants	
TOT_ACT_RTD_SEP_BENEF_CNT	Form 5500	Part II, 6f	Number of active, retired, separated, and beneficiaries of deceased participants	
TOT_ACTIVE_PARTCP_CNT	Form 5500	Part II, 6a	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	
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_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	PartII, 5	Total participants, beginning- of-year	
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)(D)	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_CN E	

<u>SAS Variable Name</u>	<u>Source</u>	<u>5500 Item Number</u>	<u>Variable Description</u>	<u>Values</u>
TYPE_PENSION_BNFT_CODE	Form 5500	Part II, 8a	Pension characteristics codes	1A - 1H, 2A - 2P, 3A - 3H (see Form 5500 instructions for details)
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
TYPE2			Plan type (2 values).	1 = DB, 2 = DC
TYPE3			Plan type (3 values).	1 = Defined Contribution (total), 2 = Cash Balance or similar, 3 = Other defined benefit
TYPE9			Plan type (9 values).	1 = Defined Benefit (total), 2 = Profit-sharing (including thrift-savings), 3 = Stock bonus, 4 = Target benefit, 5 = Money purchase, 6 = 403(b)(1), 8 = 403(b)(7), 9 = Code 408, X = Other defined contribution
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_AME			Unspecified benefits distributed.	
UNSPEC_INVEST_EOY_AME			Unspecified investments.	
WGT			Plan weight	

VI. List of Plan Characteristics Codes for Lines 8a and 8b

The following benefit codes are taken directly from pages 19 and 20 of the 2013 *Instructions for Form 5500* promulgated by the IRS, EBSA, and PBGC. The complete document can be accessed at <http://www.dol.gov/ebsa/pdf/2013-5500inst.pdf>.

Code	Defined Benefit Pension Features
1A	Benefits are primarily pay related.
1B	Benefits are primarily flat dollar (includes dollars per year of service)
1C	Cash balance or similar plan – Plan has a “cash balance” formula. For this purpose, a “cash balance” formula is a benefit formula in a defined benefit plan by whatever name (e.g., personal cash account plan, pension equity plan, life cycle plan, cash account plan, etc.) that rather than, or in addition to, expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a defined contribution plan such as a single sum distribution amount (e.g., 10 percent of final average pay times years of service, or the amount of the employee’s hypothetical account balance).
1D	Offset arrangement – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
1E	Code section 401(h) arrangement – Plan contains separate accounts under Code section 401(h) to provide employee health benefits.
1F	Code section 414(k) arrangement – Benefits are based partly on the balance of the separate account of the participant (also include appropriate defined contribution pension feature codes)
1G	Covered by PBGC – Plan is covered under the PBGC insurance program (see ERISA section 4021)
1H	Plan covered by PBGC that was terminated and closed out for PBGC purposes – Before the end of the plan year (or a prior plan year), (1) the plan terminated in a standard (or distress) termination and completed the distribution of plan assets in satisfaction of all benefit liabilities (or all ERISA Title IV benefits for distress termination); or (2) a trustee was appointed for a terminated plan pursuant to ERISA section 4042.
1I	Frozen Plan – As of the last day of the plan year, the plan provides that no participant will get any new benefit accrual (whether because of service or compensation).
Code	Defined Contribution Pension Features
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability or Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).
2B	Target benefit plan
2C	Money purchase (other than target benefit)
2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
2E	Profit-sharing
2F	ERISA section 404(c) Plan – This plan, or any part of it is intended to meet the conditions of 29 CFR 2550.404c-1.
2G	Total participant-directed account plan – Participants have the opportunity to direct the investment of all the assets allocated to their individual accounts, regardless of whether 29 CFR 2550.404c-1 is intended to be met.
2H	Partial participant-directed account plan – Participants have the opportunity to direct the investment of a portion of the assets allocated to their individual accounts, regardless of whether 29 CFR 2550.404c-1 is intended to be met.

2I	Stock bonus
2J	Code section 401(k) feature – A cash or deferred arrangement described in Code section 401(k) that is part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation or receive these amounts in cash.
2K	Code section 401(m) arrangement – Employee contributions are allocated to separate accounts under the plan or employer contributions are based, in whole or in part, on employee deferrals or contributions to the plan. Not applicable if plan is 401(k) plan with only QNECs and/or QMACs. Also not applicable if Code section 403(b)(1), 403(b)(7) or 408 arrangements/accounts/annuities.
2L	Code section 403(b)(1) arrangement – See Limited Pension Plan Reporting instructions for Code section 403(b)(1) arrangements for certain exempt organizations.
2M	Code section 403(b)(7) accounts – See Limited Pension Plan Reporting instructions for Code section 403(b)(7) custodial accounts for regulated investment company stock for certain exempt organizations.
2N	Code section 408 accounts and annuities – See Limited Pension Plan Reporting instructions for pension plan utilizing individual Code section 408 retirement accounts or annuities as the funding vehicle for providing benefits.
2O	ESOP other than a leveraged ESOP – A completed Schedule E must be attached to a Form 5500 filed for an ESOP.
2P	Leveraged ESOP – An ESOP that acquires employer securities with borrowed money or other debt-financing techniques. A completed Schedule E must be attached to a Form 5500 filed for an ESOP.
2Q	The employer maintaining this ESOP is an S Corporation.
2R	Participant-directed brokerage accounts provided as an investment option under the plan.
2S	401(k) plan or 403(b) plan that provides for automatic enrollment in plan that has elective contributions deducted from payroll.
2T	Total or partial participant-directed account plan – plan uses default investment account for participants who fail to direct assets in their account.
Code	Other Pension Benefit Features
3B	Plan covering Self-Employed individuals.
3C	Plan not intended to be qualified – A plan not intended to be qualified under Code sections 401, 403, or 408.
3D	Master plan – A pension plan that is made available by a sponsor for adoption by employers; that is the subject of a favorable opinion letter; and for which a single funding medium (for example, a trust or custodial account) is established for the joint use of all adopting employers.
3F	Plan sponsor(s) received services of leased employees, as defined in Code section 414(n), during the plan year.
3H	Plan sponsor(s) is (are) a member(s) of a controlled group (Code sections 414(b), (c), or (m)).
3I	Plan requiring that all or part of employer contributions be invested and held, at least for a limited period, in employer securities.
3J	U.S.-based plan that covers residents of Puerto Rico and is qualified under both Code section 401 and section 8565 of the Puerto Rico Code.

VII. Contents of the 2013 Form 5500 PPP Research File Zipped File

File name	Type	Contents
BUL13.sas7bdat	SAS data set	<i>The 2013 Form 5500 Private Pension Plans Research File.</i> SAS Version 9 data set created under Windows XP Professional containing file used to create the <i>2013 Pension Plan Bulletins Abstract of Form 5500 Annual Reports</i> . Variables are from Form 5500, Schedule H, and Schedule I. See User Guide.doc.
A1.sas	SAS program	Creates Bulletin table A1, and illustrates the use of weight F_WGT for variables that are flows, and S_WGT for variables that are stocks. More examples of PROC Tabulate code available upon request. Run SETUP.SAS and Format source.sas before running this program.
A3, A4, C4, C9, etc.	SAS Program	More examples of PROC TABULATE code used to create bulletin 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.
Form 5500 Private Pension Plans Research File User Guide.pdf	Adobe PDF	This document
Name-Filled Forms	Adobe PDF	Shows variable names and where they are found on the Form 5500 and various schedules
Private Pension Plan Bulletin Historical Tables and Graphs.pdf	Adobe PDF	<i>2013 Private Pension Plan Bulletin Historical Tables</i>
2013 Private Pension Plan Bulletin v1.0.pdf	Adobe PDF	<i>2013 Pension Plan Bulletins Abstract of Form 5500 Annual Reports</i>