**APPENDIX A2: CHANGES TO PLAN SELECTION METHODOLOGY**

The *Group Health Plans Report: March 2012, Abstract of 2009 Form 5500 Annual Reports Reflecting* ***Statistical*** *Year Filings (March 2012 Report)* reflects several changes made after the publication of the *Group Health Plans Report: March 2011, Abstract of 2008 Form 5500 Annual Reports Reflecting* ***Calendar*** *Year Filings (March 2011 Report)*. These changes concern two fundamental operations performed to create the data files that underlie the *Reports*: (1) defining the plan year and (2) the treatment of terminating plans.

**EBSA Data Systems**

Under the ERISA Filing Acceptance System (EFAST) processing effort, processed Form 5500 filings received prior to January 1, 2010, were loaded into a database that consists of all Form 5500 Forms and Schedules, as well as generated summary information, for each employee benefit plan year. This database includes unedited Form 5500 Annual Return/Reports for pension plans, welfare plans, and direct filing entities (DFEs); Form 5500-EZ (One-Participant Plan) filings; and Internal Revenue Service (IRS) entity information. The database is divided into sets of data tables based on when the Form 5500 filings were processed, leading to sets of data that were divided largely based on plan year beginning dates, with some exceptions.

For example, approximately 87 percent of all Form 5500 filings found in the 2008 data library are for plans with a 2008 plan year of January 1, 2008 through December 31, 2008.[[1]](#footnote-1) Approximately 13 percent of all Form 5500 filings found in the 2008 data library are for 2008 plans whose plan year begins on or after January 2, 2008 and ends in 2009.[[2]](#footnote-2) The remaining filings in the 2008 data library are for 2008 plans that base their plan year on the plan ending date, i.e., their 2008 plan year beginning date is prior to January 1, 2008.

After January 1, 2010, all Form 5500 filings were submitted electronically through the EFAST2 processing effort. Similar to EFAST, the Form 5500 filings are loaded to a database that is updated daily. However, the EFAST2 database is not divided into sets of data tables based on when the Form 5500 filings are processed.

**Plan Selection for the *March 2011 Report***

In the interest of timely submission of the *2011 Self-Insured Group Health Plans Report to Congress,* the data underlying the *March 2011 Report* included all Form 5500 health plan filings found in the 2008 data tables. Therefore, as the majority of the plan filings are for calendar year plan years, EBSA re-titled the report “Reflecting Calendar Year Filings.”

**Plan Selection for the *March 2012 Report***

EBSA decided to harmonize the plan year definition for the *Group Health Plans Report* with the definition underlying the *Form 5500 Private Pension Plan Research File* used to produce the *Private Pension Plan Bulletin Abstracts*. For purposes of the *Form 5500 Private Pension Plan Research File,* EBSA defines a “statistical year” Form 5500 filing population as all Form 5500 employee benefit plan filings with a plan year ***ending*** date between January 1 and December 31 of the given year. As a result, the data underlying the *March 2012 Report* includes Form 5500 health plan filings that reported a plan year ending date between January 1, 2009 and December 31, 2009.

**Terminating Plans**

For purposes of the *March 2011 Report*, certain Form 5500 plan filings were *excluded* from the analysis:

* Terminated plans (“the final return/report,” Part I, B of Form 5500),
* No participants (“Subtotal,” Part II, Item 6d of Form 5500),
* Plans with a terminated trust (“Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes,” Part IV, 5a of Schedule H and Part II, 5a of Schedule I),
* DFEs (“This return/report is for a DFE (specify),” Part I, A of Form 5500),
* “Voluntary” filing plans (plans which are not required to file the Form 5500), and
* Duplicate filings (only the “best” filing is retained).

For the *March 2012 Report*, the following Form 5500 plan filings are *no longer excluded* from the analysis:

* Terminated plans (“the final return/report,” Part I, B of Form 5500),
* No participants (“Subtotal,” Part II, Item 6d of Form 5500), and
* Plan with a terminated trust (“Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes,” Part IV, 5a of Schedule H and Part II, 5a of Schedule I).

**Table 1 Form 5500 Plan Selection**

|  |  |  |
| --- | --- | --- |
| **Type of Plan Filing** | **Included in March 2011 Report** | **Included in March 2012 Report** |
| Terminated plans | No | Yes |
| No participants | No | Yes |
| Plans with a terminated trust | No | Yes |
| DFEs | No | No |
| ‘Voluntary’ filing plans | No | No |
| Duplicate filings | No | No |

1. These plans have ‘plan years’ based on the calendar year, January to December. [↑](#footnote-ref-1)
2. These plans have “plan years” that are not based on the calendar year and their “plan year” i.e., 2008, is based on the year in which the plan year begins, for instance a plan which sets its “plan year” based on its plan inception date. [↑](#footnote-ref-2)