**User Guide**

**2009 Form 5500 Group Health Plans Research File**

**Data Extracted on 1/9/2012**

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# **Table of Contents**

1. Introduction 2
2. Selection of Plans for the Research File 4
3. Determining the Method of Plan Funding 5
4. Editing 7
5. OPR Generated Variables 9
6. Codebook 17
7. Contents of the 2009 Form 5500 Research File CD-ROM 26

# **I. Introduction**

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

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

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

A small plan that receives employee (or former employee) contributions during the plan year and does not use the contributions to pay insurance premiums or uses a trust or separately maintained fund to hold plan assets or act as a conduit for the transfer of plan assets during the year is required to file; except that a small plan with employee contributions that are used to pay benefits instead of insurance premiums which is associated with a cafeteria plan under the Code Section 125 may be treated for annual reporting purposes as an unfunded welfare plan if it meets certain Department requirements.

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

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

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

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

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

The following plan types were excluded from this file.

• DFEs (“This return/report is for a DFE (specify),” Part I, A of Form 5500),

• ‘Voluntary’ filing plans (plans which are not required to file the Form 5500), and

• Duplicate filings (only the ‘best’ filing is retained).**III. Determining the Method of Plan Funding**

# A major characteristic of group health plans is the method the plan uses to pay for the benefits offered. OPR used information from the 2009 Form 5500 on the plans’ funding arrangements, together with information from Schedule A “Insurance Information,” Schedule H “Financial Information,” and Schedule I “Financial Information - Small

# Plan” to categorize the plans as being either fully-insured, self-insured, or a mixture of the two (mixed-insured).

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

1. Select all unique Form 5500 filings from 2009 EDS database.
2. Select all Form 5500 filings that indicate the plan contains a health benefit; i.e. the filing lists “4A” on Form 5500 Part II line 8b.[[4]](#footnote-4).
3. Select all Form 5500 filings that indicate the plan holds an insurance contract for health by either:
   1. Listing on Schedules A Part III, line 7 either:[[5]](#footnote-5)
      1. (a) Health (other than dental or vision),
      2. (j) HMO contract,
      3. (k) PPO contract, or
      4. (l) Indemnity contract.
   2. Or, for filings without a Schedule A, listing on the Form 5500 Part II, line 9a or line 9b either:[[6]](#footnote-6)
      1. (1) Insurance, or
      2. (2) Code section 412(i) insurance contracts.

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

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

Mixed-insured plans are identified as follows. All plans that are not deemed self-insured and have a Schedule A for health insurance that shows coverage of more than 50 percent of the plan participants is mixed-insured. Additionally, plans that have a Schedule A health insurance contract and indicate paying benefits directly to participants on Schedule H (Part II, e(1)) are considered mixed-insured. Finally all plans not considered self-insured that attach a Schedule I are considered mixed-insured.

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

**IV. Editing**

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

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

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

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

# Plan Entity Type Edit: Form 5500 Part I, line A:[[7]](#footnote-7)

The Form 5500 asks filers to identify the type of plan entity for which they are submitting information: multiemployer, single-employer, multiple-employer, or Direct Filing Entity (DFE). The objective of the Plan Entity Type Edit is to ensure that all plans identified as multiemployer are actually likely to be multiemployer while still retaining the historical characteristics of multiemployer plans. These characteristics include, but are not limited to, the following:

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

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

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

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

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

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

# **V. OPR Generated Variables**

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

# OPR\_EIN and OPR\_PN

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

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

# ENT2

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

|  |  |
| --- | --- |
| Value | ENT2 Description |
| 1 | Single-employer plans and multiple-employer plans |
| 2 | Multiemployer plans |

# BIZCODE

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

# PYB and PYE Dates

From Form 5500 Part I, PYE is the plan year ending date (variable FORM\_TAX\_PRD) and PYB is the plan year beginning data (variable FORM\_PLAN\_YEAR\_BEGIN\_DATE); both are in the date format MM/DD/YYYY.

# EFF\_DATE and EFFYR

EFF\_DATE is the effective date of the plan (Form 5500 Part II, line 1c variable PLAN\_EFF\_DATE) in the date format MM/DD/YYYY. EFFYR is the four-digit year portion of EFF\_DATE, and is assigned a custom format which casts it into one of the following bands:

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

## Plan Type and Features

# HEALTH\_TYPE and HEALTH\_ONLY

HEALTH\_TYPE defined the types of welfare benefits provided by the plan.

|  |  |
| --- | --- |
| Value | HEALTH\_TYPE Description |
| 1 | Health and Dental |
| 2 | Health and Vision |
| 3 | Health and Non-Health |
| 4 | Health, Dental, and Vision |
| 5 | Health, Dental, and Non-Health |
| 6 | Health, Vision, and Non-Health |
| 7 | Health, Dental, Vision, and Non-Health |

HEALTH\_ONLY describes whether or not the plan provides only health benefits or health benefits along with other benefit types. When HEALTH\_ONLY is 1, the plan offers only health benefits. When HEALTH\_ONLY is 2, the plan offers health and other types of benefits. Both of these variables are determined based on the TYPE\_WELFARE\_BNFT\_CODE.

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

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

# INSURANCE\_TYPE and CONTRACT\_NUM\_HEALTH

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

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

For INSURANCE\_TYPE, we have defined 8 options using the TYPE\_WELFARE\_BNFT\_IND above. Values A, J, K, and L correspond to health contracts for purposes of creating INSURANCE\_TYPE.

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

CONTRACT\_NUM\_HEALTH merely counts the number of different health insurance contracts reported by the plan on Schedule A (TYPE\_WELFARE\_BNFT\_IND is one of A, J, K, or L).

# INS3

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

|  |  |
| --- | --- |
| Value | INS3 Description |
| 0 | Self-Insured |
| 1 | Mixed-Insured |
| 2 | Fully-Insured |

## Participants

# TOT\_ACT\_PARTCP\_CNT

# RTD\_SEP\_PARTCP\_RCVG\_CNT

RTD\_SEP\_PARTCP\_FUT\_CNT

# SUBTL\_ACT\_RTD\_SEP\_CNT

# PART8

# LARGE

TOT\_ACT\_PARTCP\_CNT corresponds to the number of active participants reported on the Form 5500; RTD\_SEP\_PARTCP\_RCVG\_CNT corresponds to the number of retired or separated participants receiving benefits; RTD\_SEP\_PARTCP\_FUT\_CNT corresponds to the number of other retired or separated participants entitled to future benefits; and SUBTL\_ACT\_RTD\_SEP\_CNT corresponds to the total of these three items.

PART8 corresponds to SUBTL\_ACT\_RTD\_SEP\_CNT and is formatted as follows:

|  |
| --- |
| PART8 Value |
| None or not reported |
| 1-49 |
| 50-99 |
| 100-249 |
| 250-499 |
| 500-999 |
| 1000-4999 |
| 5000+ |

The variable LARGE is 1 if the plan has SUBTL\_ACT\_RTD\_SEP\_CNT 100 or greater and 0 otherwise.

FILINGSIZE AND FILINGSIZE2

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

|  |  |
| --- | --- |
| Value | FILINGSIZE Description |
| 1 | Plans with 100 or more Participants & Trusts |
| 2 | Plans with 100 or more Participants & No Trusts |
| 3 | Plans with less than 100 Participants & Trusts |
| Value | FILINGSIZE2 Description |
| 1 | Plans with Trusts |
| 2 | Plans with No Trusts |

## Financials

# AST21

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

# FUNDING\_ARRANGE and BENEFIT

FUNDING\_ARRANGE is the recode of FUNDING\_ARRANGEMENT\_CODE.

|  |  |
| --- | --- |
| Value | FUNDING\_ARRANGE Description |
| 1 | Insurance |
| 2 | Trust |
| 3 | Trust and Insurance |
| 4 | General Assets of the Sponsor |
| 5 | General Assets of the Sponsor and Insurance |
| 6 | Trust and General Assets of the Sponsor |
| 7 | Trust, General Assets of the Sponsor, and Insurance |
| X | Undetermined |

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

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

# BS\_SOURCE

# UNSPEC\_INVEST\_EOY\_AMT

# UNSPEC\_DIST\_BNFT\_AMT

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

# NET\_TRANSFERS

If the balance sheet source is Schedule I, then NET\_TRANSFERS is the small plan total transfers amount (SMALL\_TOT\_PLAN\_TRANSFERS\_AMT). Otherwise, NET\_TRANSFERS is the amount of assets transferred to the plan (TOT\_TRANSFERS\_TO\_AMT), less the amount of assets transferred from the plan (TOT\_TRANSFERS\_FROM\_AMT).

## Imputed Variables

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

IB\_NINC

Imputed Net Income, equal to Total Income (TOT\_INCOME\_AMT) less Total Expenses (TOT\_EXPENSES\_AMT).

IOB\_\*

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

IOH\_\*

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

ITB\_LIAB

Imputed Total Liabilities, equal to Total Assets (TOT\_ASSETS\_EOY\_AMT) less Net Assets (NET\_ASSETS\_EOY\_AMT).

IOH\_CONT\_C12

IOH\_CONT\_C12 is the variable underlying “Other or unspecified contributions.” It is the reported Total Contributions less the sum of employer contributions and participant contributions. In other words, it is an imputed “other contributions” variable that also includes noncash contributions.

# IOH\_INC\_C12

IOH\_INC\_C12 is the variable underlying “Other or unspecified income.” It is the reported Total Income less the sum of the following “income” line items on Schedule H:

* Total contributions (TOT\_CONTRIB\_AMT)
* Total interest earnings (TOTAL\_INTEREST\_AMT)
* Total dividends (TOTAL\_DIVIDENDS\_AMT)
* Gain (loss) on sale of assets (TOT\_GAIN\_LOSS\_SALE\_AST\_AMT)
* Unrealized appreciation (depreciation) of assets (TOT\_UNREALZD\_APPRCTN\_AMT)
* Net investment gain (loss) from common/collective trusts (GAIN\_LOSS\_COM\_TRUST\_AMT)
* Net investment gain (loss) from pooled separate accounts (GAIN\_LOSS\_POOL\_SEP\_AMT)
* Net investment gain (loss) from master trust investment accounts (GAIN\_LOSS\_MASTER\_TR\_AMT)
* Net investment gain (loss) from 103-12 investment entities (GAIN\_LOSS\_103\_12\_INVST\_AMT)
* Net investment gain (loss) from registered investment companies (GAIN\_LOSS\_REG\_INVST\_AMT)

In other words, IOH\_INC\_C12 is an imputed “other income” variable that also includes earnings from rents (Schedule H line 2b(3), TOTAL\_RENTS\_AMT).

SRDB\_\*

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

SRDH\_\*

SRDH\_\* variables are “sum of reported detail” variables to be used when tabulating Schedule H plans. They are computed by summing the reported line items on Schedule H for a particular category, plus the “Other” line item (if any) for that category. For example, SRDH\_EXP (sum of reported expenses detail) is the sum of total benefit payments (TOT\_DISTRIB\_BNFT\_AMT), corrective distributions (TOT\_CORRECTIVE\_DISTRIB\_AMT), deemed distributions of participant loans (TOT\_DM\_DISTRIB\_PTCP\_LNS\_A), interest expense (TOT\_INT\_EXPENSE\_AMT), and total administrative expenses (TOT\_ADMIN\_EXPENSES\_AMT). There is no “Other expenses” line on Schedule H.

### VI. Codebook

| **SAS Variable Name** | **Source** | **5500 Item Number** | **Variable Description** | **Values** |
| --- | --- | --- | --- | --- |
| ACQUIS\_INDBT\_EOY\_AMT | Schedule H | 1i | Acquisition indebtedness, end of year amount |  |
| AGGREGATE\_COSTS\_AMT | Schedule H | 2b(4)(B) | Aggregate carrying amount |  |
| AGGREGATE\_PROCEEDS\_AMT | Schedule H | 2b(4)(A) | Aggregate proceeds on sale of assets |  |
| AST21 |  |  | Total Assets EOY, formatted with commas. |  |
| BENEF\_RCVG\_BNFT\_CNT | Form 5500 | Part II, 7e | Number of deceased participants whose beneficiaries are receiving or are entitled to receive benefits | Integer |
| BENEFIT |  |  | Funding arrangement for distribution of benefits. | 1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined |
| BENEFIT\_CODE | Form 5500 | Part II, 9b | Plan Benefit Arrangement (check all that apply) | 1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor |
| BIZCODE |  |  | Business code. |  |
| BLDGS\_USED\_BOY\_AMT | Schedule H | 1e | Buildings & other property used in plan operation BOY |  |
| BLDGS\_USED\_EOY\_AMT | Schedule H | 1e | Buildings & other property used in plan operation EOY |  |
| BNFTS\_PAYABLE\_EOY\_AMT | Schedule H | 1g | Benefit claims payable EOY |  |
| BS\_SOURCE |  |  | Source of Balance Sheet items (replaces 1999 variable FORM). | H = Schedule H; I = Schedule I; N = None |
| CAST\_AST |  |  | Sum of interest- and non-interest- bearing cash reported on Schedule H. |  |
| COLLECTIVE\_BARGAIN\_IND | Form 5500 | Part I, C | Plan is a collectively bargained plan | 1 = Yes |
| COMMON\_STOCK\_EOY\_AMT | Schedule H | 1c(4)(B) | Corporate stocks - Common EOY |  |
| CONTRACT\_ADMIN\_FEES\_AMT | Schedule H | 2i(2) | Administrative expenses -- Contract administrator fees |  |
| CONTRACT\_NUM\_HEALTH |  |  | Reports the number of Schedule A contracts reported |  |
| CORP\_DEBT\_OTHER\_EOY\_AMT | Schedule H | 1c(3)(B) | Corporate debt instruments - All Other, EOY |  |
| CORP\_DEBT\_PREFERRED\_EOY\_AMT | Schedule H | 1c(3)(A) | Corporate debt instruments - Preferred, EOY |  |
| DEBT\_INST\_AST |  |  | Sum of preferred corporate debt and other corporate debt on Schedule H. |  |
| DFE\_AST |  |  | Sum of interest in common trusts, master trusts, 103-12 investment entities, and pooled separate accounts on Schedule H. |  |
| DISTRIB\_DRT\_PARTCP\_AMT | Schedule H | 2e(1) | Benefit payments directly to participants & beneficiaries, including direct rollovers |  |
| DIVND\_COMMON\_STOCK\_AMT | Schedule H | 2b(2)(B) | Dividends -- Common stock |  |
| DIVND\_PREF\_STOCK\_AMT | Schedule H | 2b(2)(A) | Dividends -- Preferred stock |  |
| EFF\_DATE |  |  | Effective date of plan. |  |
| EFFYR |  |  | Effective year of plan. |  |
| EINPN |  |  | Concatenation of OPR\_EIN and OPR\_PN. |  |
| EMPLR\_CONTRIB\_BOY\_AMT | Schedule H | 1b(1) | Receivables - employer contributions, BOY |  |
| EMPLR\_CONTRIB\_EOY\_AMT | Schedule H | 1b(1) | Receivables - employer contributions, EOY |  |
| EMPLR\_CONTRIB\_INCOME\_AMT | Schedule H | 2a(1)(A) | Contributions - received or receivable in cash from employers |  |
| EMPLR\_PROP\_EOY\_AMT | Schedule H | 1d(2) | Employer real property, EOY |  |
| EMPLR\_SEC\_EOY\_AMT | Schedule H | 1d(1) | Employer securities, EOY |  |
| ENT2 |  |  | Plan entity type. | 1 = Single Employer, 2 = Multiemployer |
| FILING\_ID |  |  | 14-digit Filing identifying number (also called Document Locator Number) |  |
| FILINGSIZE |  |  | Notes where plans fall by size and presence of a trust | 1 = Plans with 100 or more participants & trusts, 2 = Plans with 100 or more participants & no trusts, 3 = Plans with less than 100 participants & trusts |
| FILINGSIZE2 |  |  | Notes where plans fall by presence of a trust | 1 = Plans with trusts, 2 = Plans with no trusts |
| FORM\_PLAN\_YEAR\_BEGIN\_DATE | Form 5500 | Part I | Calendar plan year of fiscal plan year beginning date |  |
| FORM\_TAX\_PRD | Form 5500 | Part I | Calendar plan year of fiscal plan year ending date |  |
| FUNDING\_ARRANGE |  |  | Funding arrangement for investment of assets. | 1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined |
| FUNDING\_ARRANGEMENT\_CODE | Form 5500 | Part II, 9a | Plan funding arrangement (check all that apply) | 1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor |
| GAIN\_LOSS\_103\_12\_INVST\_AMT | Schedule H | 2b(9) | Net gain from 103-IEs |  |
| GAIN\_LOSS\_COM\_TRUST\_AMT | Schedule H | 2b(6) | Net gain from CCTs |  |
| GAIN\_LOSS\_MASTER\_TR\_AMT | Schedule H | 2b(8) | Net gain from MTIAs |  |
| GAIN\_LOSS\_POOL\_SEP\_AMT | Schedule H | 2b(7) | Net gain from PSAs |  |
| GAIN\_LOSS\_REG\_INVST\_AMT | Schedule H | 2b(10) | Net gain from registered investment companies |  |
| GOVT\_SEC\_AST |  |  | Equals GOVT\_SEC\_EOY\_AMT from Schedule H. |  |
| GOVT\_SEC\_EOY\_AMT | Schedule H | 1c(2) | U.S. government securities, EOY |  |
| H\_CONTRACT | Schedule A | Part III, 7 | Notes presence of health contract | 1 or 0 |
| H\_CONTRACT\_CNT | Schedule A | Part III, 7 | Counts number of health contracts |  |
| H\_CONTRACT\_PREM | Schedule A | Part III, 8a | Counts premium paid for health contracts |  |
| HEALTH\_ONLY |  |  | Notes whether plan provides only health benefits or health and other benefits (Form 5500) | 1=Health Benefits Only, |
|  |  |  |  | 2=Health and other benefits |
| HEALTH\_TYPE |  |  | Notes the types of welfare benefits offered by the plan (Form 5500) | 1='Health and Dental' |
|  |  |  |  | 2='Health and Vision' |
|  |  |  |  | 3='Health and Non-Health' |
|  |  |  |  | 4='Health, Dental, and Vision' |
|  |  |  |  | 5='Health, Dental, and Non-Health' |
|  |  |  |  | 6='Health, Vision, and Non-Health' |
|  |  |  |  | 7='Health, Dental, Vision, and Non-Health' |
| IB\_NINC |  |  | Net income (Sch. H and I). |  |
| INS\_CARRIER\_BNFTS\_AMT | Schedule H | 2e(2) | Payments to insurance carriers for provision of benefits |  |
| INS\_CO\_GEN\_AST |  |  | Equal to INS\_CO\_GEN\_ACCT\_EOY\_AMT from Schedule H. |  |
| INS\_CO\_GEN\_ACCT\_EOY\_AMT | Schedule H | 1c(14) | Value of funds in insurance company general acount (unallocated contracts), EOY |  |
| INS3 |  |  | Notes status of insurance | 0=Self-insured, 1=mixed-insured, 2=fully-insured |
| INSURANCE\_TYPE |  |  | Notes types of insurance contracts reported by the plan on Schedule A | 1='No Insurance' |
|  |  |  |  | 2='Health' |
|  |  |  |  | 3='Stop-Loss' |
|  |  |  |  | 4='Other' |
|  |  |  |  | 5='Health and Stop-Loss' |
|  |  |  |  | 6='Health and Other' |
|  |  |  |  | 7='Stop-Loss and Other' |
|  |  |  |  | 8='Health, Stop-Loss, and Other' |
| INT\_103\_12\_INVST\_EOY\_AMT | Schedule H | 1c(12) | Value of interest in 103-12 investment entities (103-12 IEs), EOY |  |
| INT\_BEAR\_CASH\_AMT | Schedule H | 2b(1)(A) | Interest earnings on interest-bearing cash |  |
| INT\_BEAR\_CASH\_EOY\_AMT | Schedule H | 1c(1) | Interest bearing cash, EOY |  |
| INT\_COMMON\_TR\_EOY\_AMT | Schedule H | 1c(9) | Value of interest in common/collective trusts (CCTs), EOY |  |
| INT\_MASTER\_TR\_EOY\_AMT | Schedule H | 1c(11) | Value of interest in master trust investment accounts (MTIAs), EOY |  |
| INT\_ON\_CORP\_DEBT\_AMT | Schedule H | 2b(1)(C) | Interest Earnings -- Corporate debt instruments |  |
| INT\_ON\_GOVT\_SEC\_AMT | Schedule H | 2b(1)(B) | Interest Earnings - U.S. Govt securities |  |
| INT\_ON\_OTH\_INVST\_AMT | Schedule H | 2b(1)(F) | Interest Earnings - Other |  |
| INT\_ON\_OTH\_LOANS\_AMT | Schedule H | 2b(1)(D) | Interest Earnings - Loans (other than to participants) |  |
| INT\_ON\_PARTCP\_LOANS\_AMT | Schedule H | 2b(1)(E) | Interest Earnings - Participant loans |  |
| INT\_POOL\_SEP\_ACCT\_EOY\_AMT | Schedule H | 1c(10) | Value of interest in pooled separate accounts (PSAs), EOY |  |
| INT\_REG\_INVST\_CO\_EOY\_AMT | Schedule H | 1c(13) | Value of interest in registered investment companies (e.g. mutual funds), EOY |  |
| INVST\_MGMT\_FEES\_AMT | Schedule H | 2i(3) | Administrative Expenses -- Investment advisory & management fees |  |
| IOB\_ASST |  |  | Other or unspecified assets (Sch. H and I). |  |
| IOB\_EXP |  |  | Other or unspecified expenses (Sch. H and I). |  |
| IOB\_INC |  |  | Other or unspecified income (Sch. H and I). |  |
| IOH\_AEXP |  |  | Other or unspecified administrative expenses (Sch. H only). |  |
| IOH\_APP |  |  | Unspecified appreciation (Sch. H only). |  |
| IOH\_ASST |  |  | Other or unspecified assets (Sch. H only). |  |
| IOH\_ASST\_C7 |  |  | Other or unspecified assets (Table C7) (Sch. H only). |  |
| IOH\_BEN |  |  | Other or unspecified benefits (Sch. H only). |  |
| IOH\_CONT |  |  | Unspecified contributions (Sch. H only). |  |
| IOH\_CONT\_C12 |  |  | Unspecified contributions (Table C12) (Sch. H only). |  |
| IOH\_DIV |  |  | Unspecified dividends (Sch. H only). |  |
| IOH\_EXP |  |  | Unspecified expenses (Sch. H only). |  |
| IOH\_INC |  |  | Other or unspecified income (Sch. H only). |  |
| IOH\_INC\_C12 |  |  | Other or unspecified income (Table C12) (Sch. H only). |  |
| IOH\_INT |  |  | Other or unspecified interest (Sch. H only). |  |
| IOH\_LIAB |  |  | Other liabilities (Sch. H only). |  |
| ITB\_LIAB |  |  | Total liabilities (Sch. H and I). |  |
| JOINT\_VENTURE\_EOY\_AMT | Schedule H | 1c(5) | Partnership/Joint Venture interests, EOY |  |
| LARGE |  |  | Plan is a "large" plan, i.e., 100 or more total participants. | 1 = Yes, 0 = No |
| LOANS\_AST |  |  | Sum of other loans and participant loans on Schedule H. |  |
| NET\_ASSETS\_BOY\_AMT | Schedule H | 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\_EOY\_AMT | Schedule H | 1a | Total non-interest bearing cash, EOY |  |
| OPR\_EIN |  |  | Office of Policy Research assigned Employer Identification Number | 9 digits |
| OPR\_PN |  |  | Office of Policy Research assigned Employer Plan Number | 4 digits |
| OPRTNG\_PAYABLE\_EOY\_AMT | Schedule H | 1h | Operating payables, EOY |  |
| OTH\_BNFT\_PAYMENT\_AMT | Schedule H | 2e(3) | Other benefit payment amount |  |
| OTH\_CONTRIB\_RCVD\_AMT | Schedule H | 2a(1)(C) | Other cash contributions |  |
| OTH\_INVST\_EOY\_AMT | Schedule H | 1c(15) | Other general investments, EOY |  |
| OTHER\_ADMIN\_FEES\_AMT | Schedule H | 2i(4) | Administrative Expenses -- Other |  |
| OTHER\_AST |  |  | Sum of other investments, employer securities, employer property, and buildings used from Schedule H. |  |
| OTHER\_EXPENSES\_AMT |  |  | Other expenses. |  |
| OTHER\_INCOME\_AMT | Schedule H | 2c | Other income |  |
| OTHER\_LIAB\_EOY\_AMT | Schedule H | 1j | Other liabilities, EOY |  |
| OTHER\_LOANS\_EOY\_AMT | Schedule H | 1c(7) | Loans (other than to participants), EOY |  |
| OTHER\_PREM | Schedule A | Part III, 8a | Premium paid for non-health, non-stop-loss contracts |  |
| OTHER\_RECEIVABLES\_BOY\_AMT | Schedule H | 1b(3) | Receivables - other receivables, BOY |  |
| OTHER\_RECEIVABLES\_EOY\_AMT | Schedule H | 1b(3) | Receivables - other receivables, EOY |  |
| PART8 |  |  | Total participants, formatted. |  |
| PART13 |  |  | Total participants, formatted. |  |
| PART14 |  |  | Total participants, formatted. |  |
| PARTCP\_ACCOUNT\_BAL\_CNT | Form 5500 | Part II, 7g | Number of participants with account balances as of the end of the year (defined contribution plans only) |  |
| PARTCP\_CONTRIB\_BOY\_AMT | Schedule H | 1b(2) | Receivables - participant contributions, BOY |  |
| PARTCP\_CONTRIB\_EOY\_AMT | Schedule H | 1b(2) | Receivables - participant contributions, EOY |  |
| PARTCP\_LOANS\_EOY\_AMT | Schedule H | 1c(8) | Participant loans, EOY |  |
| PARTICIPANT\_CONTRIB\_AMT | Schedule H | 2a(1)(B) | Cash contributions from participants |  |
| PART\_JOINT\_INT\_AST |  |  | Equals JOINT\_VENTURE\_EOY\_AMT from Schedule H. |  |
| PLAN\_NAME | Form 5500 | Part II, 1a | Name of plan | Text |
| PREF\_STOCK\_EOY\_AMT | Schedule H | 1c(4)(A) | Corporate stocks - Preferred, EOY |  |
| PROFESSIONAL\_FEES\_AMT | Schedule H | 2i(1) | Administrative expenses -- Professional fees |  |
| PYB |  |  | Plan year begin date |  |
| PYE |  |  | Plan year end date |  |
| REAL\_ESTATE\_AST |  |  | Equals REAL\_ESTATE\_EOY\_AMT from Schedule H. |  |
| REAL\_ESTATE\_EOY\_AMT | Schedule H | 1c(6) | Real estate (other than employer real property), EOY |  |
| RECEIVABLES\_AST |  |  | Sum of employer contributions, participant contributions, and other receivables from the Schedule H balance sheet. |  |
| REG\_INVST\_CO\_AST |  |  | Equals INT\_REG\_INVST\_CO\_EOY\_AMT from Schedule H. |  |
| RES\_TERM\_PLAN\_ADPT\_IND | Schedule H | Part II, 4k | Was a resolution to terminate the plan adopted? | 1 = Yes |
| RTD\_SEP\_PARTCP\_FUT\_CNT | Form 5500 | Part II, 7c | Number of other retired or separated participants entitled to future benefits |  |
| RTD\_SEP\_PARTCP\_RCVG\_CNT | Form 5500 | Part II, 7b | Number of retired or separated participants receiving benefits |  |
| SEP\_PARTCP\_PARTL\_VSTD\_CNT | Form 5500 | Part II, 7h | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested |  |
| SMALL\_CORRECTIVE\_DISTRIB\_AMT | Schedule I | Part I, 2f | Corrective distributions |  |
| SMALL\_DM\_DSTRB\_PTCP\_LN\_A | Schedule I | Part I, 2g | Certain deemed distributions of participant loans |  |
| SMALL\_EMPLR\_CONTRIB\_INCOME\_AMT | Schedule I | Part I, 2a1 | Employer contributions |  |
| SMALL\_EMPLR\_PROP\_EOY\_AMT | Schedule I | Part I, 3b | Employer property |  |
| SMALL\_EMPLR\_SEC\_EOY\_AMT | Schedule I | Part I, 3d | Employer securities |  |
| SMALL\_INVST\_REAL\_EST\_EOY\_A | Schedule I | Part I, 3c | Real estate investments |  |
| SMALL\_JOINT\_VENTURE\_EOY\_AMT | Schedule I | Part I, 3a | Joint ventures / partnerships |  |
| SMALL\_MORTG\_PARTCP\_EOY\_AMT | Schedule I | Part I, 3e | Participant loans |  |
| SMALL\_NET\_ASSETS\_BOY\_AMT | Schedule I | Part I, 1c | Net Assets (BOY) |  |
| SMALL\_NET\_ASSETS\_EOY\_AMT | Schedule I | Part I, 1c | Net Assets |  |
| SMALL\_NET\_INCOME\_AMT | Schedule I | Part I, 2j | Net Income |  |
| SMALL\_NON\_CASH\_CONTRIB\_BS\_AMT | Schedule I | Part I, 2b | Non-cash contributions |  |
| SMALL\_OTH\_CONTRIB\_RCVD\_AMT | Schedule I | Part I, 2a3 | Other contributions received/receivable |  |
| SMALL\_OTH\_EXPENSES\_AMT | Schedule I | Part I, 2h | Other expenses |  |
| SMALL\_OTH\_LNS\_PARTCP\_EOY\_AMT | Schedule I | Part I, 3f | Loans (other than to participants) |  |
| SMALL\_OTHER\_INCOME\_AMT | Schedule I | Part I, 2c | Other Income |  |
| SMALL\_PARTICIPANT\_CONTRIB\_AMT | Schedule I | Part I, 2a2 | Participant contributions |  |
| SMALL\_PERSONAL\_PROP\_EOY\_AMT | Schedule I | Part I, 3g | Personal property |  |
| SMALL\_TOT\_ASSETS\_BOY\_AMT | Schedule I | Part I, 1a | Total assets (BOY) |  |
| SMALL\_TOT\_ASSETS\_EOY\_AMT | Schedule I | Part I, 1a | Total assets |  |
| SMALL\_TOT\_DISTRIB\_BNFT\_AMT | Schedule I | Part I, 2e | Total Benefits paid |  |
| SMALL\_TOT\_EXPENSES\_AMT | Schedule I | Part I, 2i | Total expenses |  |
| SMALL\_TOT\_INCOME\_AMT | Schedule I | Part I, 2d | Total income |  |
| SMALL\_TOT\_LIABILITIES\_BOY\_AMT | Schedule I | Part I, 1b | Total liabilities (BOY) |  |
| SMALL\_TOT\_LIABILITIES\_EOY\_AMT | Schedule I | Part I, 1b | Total liabilities |  |
| SMALL\_TOT\_PLAN\_TRANSFERS\_AMT | Schedule I | Part I, 2k | Transfers to (from) the plan |  |
| SPONS\_DFE\_CITY | Form 5500 | Part II, 2a | Sponsor city |  |
| SPONS\_DFE\_STATE | Form 5500 | Part II, 2a | Sponsor state |  |
| SPONS\_DFE\_ZIP\_CODE | Form 5500 | Part II, 2a | Sponsor zip code |  |
| SPONSOR\_DFE\_NAME | Form 5500 | Part II, 2a | Sponsor name |  |
| SRDB\_ASST |  |  | Sum of reported detail: Assets (Sch. H and I) |  |
| SRDB\_EXP |  |  | Sum of reported detail: Expenses (Sch. H and I) |  |
| SRDB\_INC |  |  | Sum of reported detail: Income (Sch. H and I) |  |
| SRDH\_AEXP |  |  | Sum of reported detail: Admin. Expense (Sch. H) |  |
| SRDH\_APP |  |  | Sum of reported detail: Appreciation (Sch. H) |  |
| SRDH\_ASST |  |  | Sum of reported detail: Assets (Sch. H) |  |
| SRDH\_ASST\_C7 |  |  | Sum of reported detail: Assets (Sch. H), Table C7 |  |
| SRDH\_BEN |  |  | Sum of reported detail: Benefits (Sch. H) |  |
| SRDH\_CASH |  |  | Sum of reported detail: Cash (Sch. H) |  |
| SRDH\_CONT |  |  | Sum of reported detail: Contributions (Sch. H) |  |
| SRDH\_CONT\_C12 |  |  | Sum of reported detail: Contributions (Sch. H) (Table C12) |  |
| SRDH\_DIV |  |  | Sum of reported detail: Dividends (Sch. H) |  |
| SRDH\_EXP |  |  | Sum of reported detail: Expenses (Sch. H) |  |
| SRDH\_INC |  |  | Sum of reported detail: Income (Sch. H) |  |
| SRDH\_INC\_C12 |  |  | Sum of reported detail: Income (Sch. H) (Table C12) |  |
| SRDH\_INT |  |  | Sum of reported detail: Interest (Sch. H) |  |
| SRDH\_LIAB |  |  | Sum of reported detail: Liabilities (Sch. H) |  |
| SRDH\_LOANS |  |  | Sum of reported detail: Loans (Sch. H) |  |
| SRDH\_REC |  |  | Sum of reported detail: Receivables (Sch. H) |  |
| SRDH\_STOCK |  |  | Sum of reported detail: Stock (Sch. H) |  |
| STOCK\_AST |  |  | Sum of preferred and common stock from Schedule H. |  |
| STOPLOSS | Schedule A | Part III, 7 | Notes presence of stop-loss contract | 1 or 0 |
| STOPLOSS\_CNT | Schedule A | Part III, 7 | Counts number of stop-loss contracts |  |
| STOPLOSS\_PREM | Schedule A | Part III, 8a | Counts premium paid for stop-loss contracts |  |
| SUBTL\_ACT\_RTD\_SEP\_CNT | Form 5500 | Part II, 7d | Subtotal of active, retired, and separated participants |  |
| TOT\_ACT\_RTD\_SEP\_BENEF\_CNT | Form 5500 | Part II, 7f | Number of active, retired, separated, and beneficiaries of deceased participants |  |
| TOT\_ACTIVE\_PARTCP\_CNT | Form 5500 | Part II, 7a | Number of active participants |  |
| TOT\_ADMIN\_EXPENSES\_AMT | Schedule H | 2i(5) | Administrative Expenses -- Total |  |
| TOT\_ASSETS\_BOY\_AMT | Schedule H | 1f | Total Assets, Beginning of Year amount |  |
| TOT\_ASSETS\_EOY\_AMT | Schedule H | 1f | Total Assets, End of Year amount |  |
| TOT\_CONTRIB\_AMT | Schedule H | 2a(3) | Total Contributions |  |
| TOT\_CORRECTIVE\_DISTRIB\_AMT | Schedule H | 2f | Corrective distributions |  |
| TOT\_DISTRIB\_BNFT\_AMT | Schedule H | 2e(4) | Total benefit payments |  |
| TOT\_DM\_DISTRIB\_PTCP\_LNS\_A | Schedule H | 2g | Certain deemed distributions of participant loans |  |
| TOT\_EXPENSES\_AMT | Schedule H | 2j | Total Expenses |  |
| TOT\_GAIN\_LOSS\_SALE\_AST\_AMT | Schedule H | 2b(4)(C) | Net gain on sale of assets |  |
| TOT\_INCOME\_AMT | Schedule H | 2d | Total income |  |
| TOT\_INT\_EXPENSE\_AMT | Schedule H | 2h | Interest expense |  |
| TOT\_INVESTMENT\_INCOME\_AMT | Schedule H and I | 2b | Sum of all Earnings on investments |  |
| TOT\_LIABILITIES\_BOY\_AMT | Schedule H | 1k | Total liabilities, beginning of year amount |  |
| TOT\_LIABILITIES\_EOY\_AMT | Schedule H | 1k | Total liabilities, end of year amount |  |
| TOT\_PARTCP\_BOY\_CNT | Form 5500 | 3a(6) | Total participants, beginning-of-year |  |
| TOT\_PREM | Schedule A | Part III, 8a | Sum of premiums paid for all insurance contracts |  |
| TOT\_TRANSFERS\_FROM\_AMT | Schedule H | 2l(2) | Transfers of Assets from this plan |  |
| TOT\_TRANSFERS\_TO\_AMT | Schedule H | 2l(1) | Transfers of Assets to this plan |  |
| TOT\_UNREALZD\_APPRCTN\_AMT | Schedule H | 2b(5)(C) | Unrealized Appreciation -- Total |  |
| TOTAL\_DIVIDENDS\_AMT | Schedule H | 2b(2)(C) | Dividends -- Total |  |
| TOTAL\_INTEREST\_AMT | Schedule H | 2b(1)(G) | Interest Earnings -- Total |  |
| TOTAL\_RENTS\_AMT | Schedule H | 2b(3) | Rents -- Total |  |
| TPART |  |  | Total participants. Equal to SUBTL\_ACT\_RTD\_SEP\_CNT |  |
| TYPE\_PLAN\_ENTITY\_IND | Form 5500 | Part I, A | Type of plan entity. | 1= multiemployer plan, 2 = single employer plan, 3 = multiple employer plan, 4 = DFE |
| TYPE\_PLAN\_FILING\_IND | Form 5500 | Part I, B | Type of filing. | 1= the first return/report filed for the plan; 2 = an amended return/report; 3 = the final return/report filed for the plan; 4 = a short plan year return/report (less than 12 months) |
| TYPE\_WELFARE\_BNFT\_CODE | Form 5500 | Part I, 8b | Welfare characteristics code | #N/A |
| UNREALZD\_APPRCTN\_OTH\_AMT | Schedule H | 2b(5)(B) | Unrealized Appreciation -- Other |  |
| UNREALZD\_APPRCTN\_RE\_AMT | Schedule H | 2b(5)(A) | Unrealized Appreciation -- Real Estate |  |
| UNSPEC\_DIST\_BNFT\_AMT |  |  | Unspecified benefits distributed. |  |
| UNSPEC\_INVEST\_EOY\_AMT |  |  | Unspecified investments. |  |

### VII. Contents of the 2009 Form 5500 Research File CD-ROM

|  |  |  |
| --- | --- | --- |
| **File name** | **Type** | **Contents** |
| GHPB09.sas7bdat | SAS data set | The 2009 Form 5500 Group Health Plans Research File. SAS Version 9 data set created under Windows 7 containing file used to create the 2009 Group Health Plans Report. Variables are from Form 5500, Form 5500-SF, Schedule A, Schedule H, and Schedule I. See User Guide.doc for more information.  In order to use this file, must run the program “Insurance Formats.sas” located in the Formats subdirectory. |
| 2009 Group Health Plans Report.pdf | Adobe PDF | Summary report. |
| A1.sas | SAS program | Creates Bulletin Table A1. |
| A3, A4, B1, B2, … | SAS Program | More examples of PROC TABULATE code used to create Bulletin tables. |
| Insurance Formats.sas | SAS program | Creates the format library that must exist before any SAS programs can be run on the SAS data set above. |
| 2009 Form 5500 Group Health Plans Research File User Guide.pdf | Adobe PDF | Discusses variables, imputations, created variables, and other aspects of the Research File. |
| 2009-5500.pdf | Adobe PDF | Shows variable names and where they are found on the Form 5500. Located in ‘Name-Filled Forms’ subdirectory. |
| 2009-5500-Schedule-A.pdf | Adobe PDF | Shows variable names and where they are found on the Schedule A. Located in ‘Name-Filled Forms’ subdirectory. |
| 2009-5500-Schedule-H.pdf | Adobe PDF | Shows variable names and where they are found on the Schedule H. Located in ‘Name-Filled Forms’ subdirectory. |
| 2009-5500-Schedule-I.pdf | Adobe PDF | Shows variable names and where they are found on the Schedule I. Located in ‘Name-Filled Forms’ subdirectory. |
| 2009-5500-SF.pdf | Adobe PDF | Shows variable names and where they are found on the Form 5500-SF. Located in ‘Name-Filled Forms’ subdirectory. |
| ‘Excel and XML Tables’ and ‘Word Documents’ subdirectories | Microsoft Word and Excel | Word and Excel versions of all documents used in creation of 2009 Group Health Plans Report.pdf. |

1. *See* ERISA Section 101 *et seq.*, 29 U.S.C. 1021 *et seq*. and accompanying regulations. The data used for this report were taken from the Form 5500 data for plan years 2009 and earlier. For plan years beginning on or after January 1, 2009, certain eligible small plans are able to file the Form 5500-SF “Short Form Annual Return/Report of Small Employee Benefit Plan.” Small plans using the Form 5500-SF include information about total fees and commissions paid with respect to the purchase of insurance. [↑](#footnote-ref-1)
2. 29 C.F.R. 2520.104-1 *et seq*.. [↑](#footnote-ref-2)
3. An unfunded welfare benefit plan has its benefits paid as needed directly from the general assets of the employer or employee organization that sponsors the plan. A combination unfunded/insured welfare benefit plan has its benefits partially as an unfunded plan and partially as a fully-insured plan. An example of such a plan is a welfare benefit plan that provides unfunded medical benefits and life insurance benefits. [↑](#footnote-ref-3)
4. Form 5500 Part II “Basic Plan Information” line 8 “Benefits provided under the plan” item c “Welfare benefits.” [↑](#footnote-ref-4)
5. Schedule A Part III “Welfare Benefit Contract Information” line 7 “Benefit and contract type” [↑](#footnote-ref-5)
6. Form 5500 Part II “Basic Plan Information” line 9a “Plan funding arrangement” and 9b “Plan benefit arrangement.” [↑](#footnote-ref-6)
7. Form 5500 Part I “Annual Report Identification Information” line A “this return/report is for:” [↑](#footnote-ref-7)
8. The *Private Pension Plan Research File* does edit these items; however, as the funding and benefit arrangements are used to characterize plans as self-insured, fully-insured, or mixed insured, OPR felt the values should be used as submitted. [↑](#footnote-ref-8)