**User Guide**

**2011 Form 5500 Group Health Plans Research File**

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# **I. Introduction**

# The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), and the Internal Revenue Code of 1986, as amended (“the Code”), establish certain reporting and disclosure requirements for private-sector employee benefit plans. In 1975, the Department of Labor (the “Department”), the Internal Revenue Service, and the Pension Benefit Guaranty Corporation (collectively, the “Agencies”) jointly developed the Form 5500 Series to allow employers who sponsor an employee benefit plan for their employees to satisfy the annual reporting requirements under Title I and Title IV of ERISA and under the Code. Today, filing the Form 5500 together with any required Schedules and Attachments (the “Form 5500”) generally satisfies these annual reporting requirements.[[1]](#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 a health benefit to the covered participants. Each year the Department’s Employee Benefits Security Administration’s (EBSA) Office of Policy and Research (OPR) creates this dataset in order to analyze the group health plans market. Most importantly, the *Form 5500 Health Plans Research File* underlies the *Group Health Plans Report*, which analyzes aggregate statistics on the plan, participant, and financial characteristics of private-sector employer sponsored group health plans published by EBSA. EBSA also publishes a zipped file that contains the *Group Health Plans Report,* the SAS Version 9 *Form 5500 Group Health Plans Research File* data file, accompanying SAS tabulation programs, a SAS formats program, and documentation. Both files are available at <http://www.dol.gov/ebsa/publications/form5500dataresearch.html#healthplan>.

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

Prior to January 1, 2010, filings received on paper were scanned; each month these electronic images were loaded into an Oracle relational database called the EFAST Master File (EMF). The EMF consists of all information from the Form 5500 Series, as well as some generated summary information, for each plan year. EBSA received a subset of the EMF that primarily included the Form 5500 Annual Return/Report, schedules and attachments for retirement plans, welfare plans, and direct filing entities[[4]](#footnote-4) (DFEs). This subset of tables, known as the Electronic Disclosure System (EDS), was the source of unedited data for the *Form 5500 Group Health Plans Research File*. The subset excluded such items as Form 5500-EZ filings and IRS entity information.

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

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

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

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

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

# A major characteristic of group health plans is the method the plan uses to pay for the benefits offered. OPR used information from the 2011 Form 5500 on the plans’ funding arrangements, together with information from Schedule A “Insurance Information,” Schedule H “Financial Information,” and Schedule I “Financial Information - Small

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

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

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

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

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

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

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

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

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

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

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

**IV. Editing**

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

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

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

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

The following flags are created first:

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

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

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

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

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

The funding and benefit arrangements values are not adjusted.[[8]](#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.

# Removal of Duplicate Filings

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

# Individual Participation Edits

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

# Individual Financial Edits

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

# Edited Variables

Beginning with the *2010* *Form 5500 Group Health Plans Research File*, all original variables drawn from EDS and EFAST2 have remained unchanged. OPR researchers have created new variables whose values are set equal to the edited values for the corresponding original variables. These variables should be used to produce aggregate statistics from the *2011* *Form 5500 Group Health Plans Research File*. The edited variables are equal to the original variable when no edits are made. They can be found in the Codebook in section VI of this document.

# **V. OPR Generated Variables**

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

# OPR\_EIN and OPR\_PN

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

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

# ENT2

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

|  |  |
| --- | --- |
| 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.

## 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). For plans that are determined to be mixed- or fully-insured that report no Schedule A health contracts, this value is set to 1 to represent the presumably missing Schedule A.

HEALTH\_ONLY\_PREM, HEALTH\_STOPLOSS\_PREM, HEALTH\_STOPLOSS\_OTHER\_PREM, HEALTH\_OTHER\_PREM, STOPLOSS\_ONLY\_PREM, STOPLOSS\_OTHER\_PREM, OTHER\_ONLY\_PREM

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

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

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

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

# INS3

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

|  |  |
| --- | --- |
| 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.

## 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** |
| --- | --- | --- | --- | --- |
| ACK\_ID |  |  | 30-digit Filing identifying code in text format. First 8 digits indicate the date the filing was uploaded to EFAST2. |  |
| ACQUIS\_INDBT\_EOY\_AMT | Schedule H | Part I, 1i | Acquisition indebtedness, end of year amount |  |
| ACQUIS\_INDBT\_EOY\_AME |  |  |  |  |
| AGGREGATE\_COSTS\_AMT | Schedule H | Part II, 2b(4)(B) | Aggregate carrying amount |  |
| AGGREGATE\_COSTS\_AME |  |  |  |  |
| AGGREGATE\_PROCEEDS\_AMT | Schedule H | Part II, 2b(4)(A) | Aggregate proceeds on sale of assets |  |
| AGGREGATE\_PROCEEDS\_AME |  |  |  |  |
| AMENDED\_IND | Form 5500 | Part I, B | This return/report is an amended return/report | ‘1’=yes  ‘ ‘=no |
| AST21 |  |  | Total Assets EOY, formatted with commas. |  |
| BENEF\_RCVG\_BNFT\_CNT | Form 5500 | Part II, 6e | Number of deceased participants whose beneficiaries are receiving or are entitled to receive benefits | Integer |
| BENEF\_RCVG\_BNFT\_CNE |  |  |  |  |
| BENEFIT\_ARRANGEMENT |  |  | Funding arrangement for distribution of benefits. | 1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined |
| BENEFIT\_GEN\_ASSET\_IND | Form 5500 | Part I, 9(b)(4) | Plan benefit arrangement – General assets of the sponsor | ‘1’=yes,  ‘ ‘=no |
| BENEFIT\_INSURANCE\_IND | Form 5500 | Part I, 9(b)(1) | Plan benefit arrangement – Insurance | ‘1’=yes,  ‘ ‘=no |
| BENEFIT\_SEC412\_IND | Form 5500 | Part I, 9(b)(2) | Plan benefit arrangement – Section 412(e)(3) insurance contracts | ‘1’=yes,  ‘ ‘=no |
| BENEFIT\_TRUST\_IND | Form 5500 | Part I, 9(b)(3) | Plan benefit arrangement – Trust | ‘1’=yes,  ‘ ‘=no |
| BIZCODE |  |  | Business code. |  |
| BLDGS\_USED\_EOY\_AMT | Schedule H | Part I, 1e | Buildings & other property used in plan operation EOY |  |
| BLDGS\_USED\_EOY\_AME |  |  |  |  |
| BNFTS\_PAYABLE\_EOY\_AMT | Schedule H | Part I, 1g | Benefit claims payable EOY |  |
| BNFTS\_PAYABLE\_EOY\_AME |  |  |  |  |
| BS\_SOURCE |  |  | Source of Balance Sheet items (replaces 1999 variable FORM). | H = Schedule H; I = Schedule I; N = None |
| BUSINESS\_CODE | Form 5500 | Part II, 2(d) | Business Code |  |
| BUSINESS\_CODE\_E |  |  |  |  |
| CAST\_AST |  |  | Sum of interest- and non-interest- bearing cash reported on Schedule H. |  |
| COLLECTIVE\_BARGAIN\_IND | Form 5500 | Part I, C | Plan is a collectively bargained plan | 1 = Yes |
| COLLECTIVE\_BARGAIN\_IND\_E |  |  |  |  |
| COMMON\_STOCK\_EOY\_AMT | Schedule H | Part I, 1c(4)(B) | Corporate stocks - Common EOY |  |
| COMMON\_STOCK\_EOY\_AME |  |  |  |  |
| CONTRACT\_ADMIN\_FEES\_AMT | Schedule H | Part II, 2i(2) | Administrative expenses -- Contract administrator fees |  |
| CONTRACT\_ADMIN\_FEES\_AME |  |  |  |  |
| CONTRACT\_NUM\_HEALTH |  |  | Reports the number of Schedule A contracts reported |  |
| CORP\_DEBT\_OTHER\_EOY\_AMT | Schedule H | Part I, 1c(3)(B) | Corporate debt instruments - All Other, EOY |  |
| CORP\_DEBT\_OTHER\_EOY\_AME |  |  |  |  |
| CORP\_DEBT\_PREFERRED\_EOY\_AMT | Schedule H | Part I, 1c(3)(A) | Corporate debt instruments - Preferred, EOY |  |
| CORP\_DEBT\_PREFERRED\_EOY\_AME |  |  |  |  |
| DEBT\_INST\_AST |  |  | Sum of preferred corporate debt and other corporate debt on Schedule H. |  |
| 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 | Part II, 2e(1) | Benefit payments directly to participants & beneficiaries, including direct rollovers |  |
| DISTRIB\_DRT\_PARTCP\_AME |  |  |  |  |
| DIVND\_COMMON\_STOCK\_AMT | Schedule H | Part II, 2b(2)(B) | Dividends -- Common stock |  |
| DIVND\_COMMON\_STOCK\_AME |  |  |  |  |
| DIVND\_PREF\_STOCK\_AMT | Schedule H | Part II, 2b(2)(A) | Dividends -- Preferred stock |  |
| DIVND\_PREF\_STOCK\_AME |  |  |  |  |
| EFFYR |  |  | Effective year of plan. |  |
| EINPN |  |  | Concatenation of OPR\_EIN and OPR\_PN. |  |
| EMPLR\_CONTRIB\_EOY\_AMT | Schedule H | Part I, 1b(1) | Receivables - employer contributions, EOY |  |
| EMPLR\_CONTRIB\_EOY\_AME |  |  |  |  |
| EMPLR\_CONTRIB\_INCOME\_AMT | Schedule H | Part II, 2a(1)(A) | Contributions - received or receivable in cash from employers |  |
| EMPLR\_CONTRIB\_INCOME\_AME |  |  |  |  |
| EMPLR\_PROP\_EOY\_AMT | Schedule H | Part I, 1d(2) | Employer real property, EOY |  |
| EMPLR\_PROP\_EOY\_AME |  |  |  |  |
| EMPLR\_SEC\_EOY\_AMT | Schedule H | 1d(1) | Employer securities, EOY |  |
| EMPLR\_SEC\_EOY\_AME |  |  |  |  |
| ENT2 |  |  | Plan entity type. | 1 = Single Employer, 2 = Multiemployer |
| FILINGSIZE |  |  | Notes where plans fall by size and presence of a trust | 1 = Plans with 100 or more participants & trusts, 2 = Plans with 100 or more participants & no trusts, 3 = Plans with less than 100 participants & trusts |
| FILINGSIZE2 |  |  | Notes where plans fall by presence of a trust | 1 = Plans with trusts, 2 = Plans with no trusts |
| FINAL\_FILING\_IND | Form 5500 | Part I, B | This return/report is the final return/report | ‘1’=yes,  ‘ ‘=no |
| FORM\_PLAN\_YEAR\_BEGIN\_DATE | Form 5500 | Part I | Calendar plan year of fiscal plan year beginning date |  |
| FORM\_TAX\_PRD | Form 5500 | Part I | Calendar plan year of fiscal plan year ending date |  |
| FSOURCE |  |  | Describes source of information | ‘F’= main Form 5500,  ‘S’ = Form 5500-SF |
| FUNDING\_ARRANGEMENT |  |  | Funding arrangement for investment of assets. | 1 = Insurance, 2 = Trust, 3 = Trust and Insurance, 4 = General assets of the sponsor, 5 = General assets of the sponsor and Insurance, 6 = Trust and General Assets of the Sponsor, 7 = Trust, General Assets of the Sponsor, and Insurance, and X = Undetermined |
| FUNDING\_GEN\_ASSET\_IND | Form 5500 | Part I, 9(a)(4) | Plan funding arrangement – General assets of the sponsor | ‘1’=yes,  ‘ ‘=no |
| FUNDING\_INSURANCE\_IND | Form 5500 | Part I, 9(a)(1) | Plan funding arrangement – Insurance | ‘1’=yes,  ‘ ‘=no |
| FUNDING\_SEC412\_IND | Form 5500 | Part I, 9(a)(2) | Plan funding arrangement – Section 412(e)(3) insurance contracts | ‘1’=yes,  ‘ ‘=no |
| FUNDING\_TRUST\_IND | Form 5500 | Part I, 9(a)(3) | Plan funding arrangement – Trust | ‘1’=yes,  ‘ ‘=no |
| GAIN\_LOSS\_103\_12\_INVST\_AMT | Schedule H | Part II, 2b(9) | Net gain from 103-IEs |  |
| GAIN\_LOSS\_103\_12\_INVST\_AME |  |  |  |  |
| GAIN\_LOSS\_COM\_TRUST\_AMT | Schedule H | Part II, 2b(6) | Net gain from CCTs |  |
| GAIN\_LOSS\_COM\_TRUST\_AME |  |  |  |  |
| GAIN\_LOSS\_MASTER\_TR\_AMT | Schedule H | Part II, 2b(8) | Net gain from MTIAs |  |
| GAIN\_LOSS\_MASTER\_TR\_AME |  |  |  |  |
| GAIN\_LOSS\_POOL\_SEP\_AMT | Schedule H | Part II, 2b(7) | Net gain from PSAs |  |
| GAIN\_LOSS\_POOL\_SEP\_AME |  |  |  |  |
| GAIN\_LOSS\_REG\_INVST\_AMT | Schedule H | Part II, 2b(10) | Net gain from registered investment companies |  |
| GAIN\_LOSS\_REG\_INVST\_AME |  |  |  |  |
| GOVT\_SEC\_AST |  |  | Equals GOVT\_SEC\_EOY\_AMT from Schedule H. |  |
| GOVT\_SEC\_EOY\_AMT | Schedule H | Part I, 1c(2) | U.S. government securities, EOY |  |
| GOVT\_SEC\_EOY\_AME |  |  |  |  |
| HEALTH\_ONLY |  |  | Notes whether plan provides only health benefits or health and other benefits (Form 5500) | 1=Health Benefits Only, 2=Health and other benefits |
| HEALTH\_ONLY\_PREM | Schedule A | Various | Counts premium paid for health insurance contracts that cover no other benefit types |  |
| HEALTH\_OTHER\_PREM | Schedule A | Various | Counts premium paid for health insurance contracts that cover other benefits (except stop-loss) |  |
| HEALTH\_STOPLOSS\_OTHER\_PREM | Schedule A | Various | Counts premium paid for health insurance contracts that cover stop-loss and some other benefit type |  |
| HEALTH\_STOPLOSS\_PREM | Schedule A | Various | Counts premium paid for health insurance contracts and stop-loss contracts |  |
| HEALTH\_TYPE |  |  | Notes the types of welfare benefits offered by the plan (Form 5500) | 1='Health and Dental', 2='Health and Vision', 3='Health and Non-Health', 4='Health, Dental, and Vision', 5='Health, Dental, and Non-Health', 6='Health, Vision, and Non-Health', 7='Health, Dental, Vision, and Non-Health' |
| IB\_NINC |  |  | Net income (Sch. H and I). |  |
| INITIAL\_FILING\_IND | Form 5500 | Part I, B | This return/report is the first return/report | ‘1’=yes,  ‘ ‘=no |
| INS\_CARRIER\_BNFTS\_AMT | Schedule H | Part II, 2e(2) | Payments to insurance carriers for provision of benefits |  |
| INS\_CARRIER\_BNFTS\_AME |  |  |  |  |
| INS\_CO\_GEN\_AST |  |  | Equal to INS\_CO\_GEN\_ACCT\_EOY\_AMT from Schedule H. |  |
| INS\_CO\_GEN\_ACCT\_EOY\_AMT | Schedule H | 1c(14) | Value of funds in insurance company general account (unallocated contracts), EOY |  |
| INS\_CO\_GEN\_ACCT\_EOY\_AME |  |  |  |  |
| INS3 |  |  | Notes status of insurance | 0=Self-insured, 1=mixed-insured, 2=fully-insured |
| INSURANCE\_TYPE |  |  | Notes types of insurance contracts reported by the plan on Schedule A | 1='No Insurance', 2='Health', 3='Stop-Loss', 4='Other', 5='Health and Stop-Loss', 6='Health and Other', 7='Stop-Loss and Other', 8='Health, Stop-Loss, and Other' |
| INT\_103\_12\_INVST\_EOY\_AMT | Schedule H | Part I, 1c(12) | Value of interest in 103-12 investment entities (103-12 IEs), EOY |  |
| INT\_103\_12\_INVST\_EOY\_AME |  |  |  |  |
| INT\_BEAR\_CASH\_AMT | Schedule H | Part II, 2b(1)(A) | Interest earnings on interest-bearing cash |  |
| INT\_BEAR\_CASH\_AME |  |  |  |  |
| INT\_BEAR\_CASH\_EOY\_AMT | Schedule H | Part I, 1c(1) | Interest bearing cash, EOY |  |
| INT\_BEAR\_CASH\_EOY\_AME |  |  |  |  |
| INT\_COMMON\_TR\_EOY\_AMT | Schedule H | Part I, 1c(9) | Value of interest in common/collective trusts (CCTs), EOY |  |
| INT\_COMMON\_TR\_EOY\_AME |  |  |  |  |
| INT\_MASTER\_TR\_EOY\_AMT | Schedule H | Part I, 1c(11) | Value of interest in master trust investment accounts (MTIAs), EOY |  |
| INT\_MASTER\_TR\_EOY\_AME |  |  |  |  |
| INT\_ON\_CORP\_DEBT\_AMT | Schedule H | Part II, 2b(1)(C) | Interest Earnings -- Corporate debt instruments |  |
| INT\_ON\_CORP\_DEBT\_AME |  |  |  |  |
| INT\_ON\_GOVT\_SEC\_AMT | Schedule H | Part II, 2b(1)(B) | Interest Earnings - U.S. Govt securities |  |
| INT\_ON\_GOVT\_SEC\_AME |  |  |  |  |
| INT\_ON\_OTH\_INVST\_AMT | Schedule H | Part II, 2b(1)(F) | Interest Earnings - Other |  |
| INT\_ON\_OTH\_INVST\_AME |  |  |  |  |
| INT\_ON\_OTH\_LOANS\_AMT | Schedule H | Part II, 2b(1)(D) | Interest Earnings - Loans (other than to participants) |  |
| INT\_ON\_OTH\_LOANS\_AME |  |  |  |  |
| INT\_ON\_PARTCP\_LOANS\_AMT | Schedule H | Part II, 2b(1)(E) | Interest Earnings - Participant loans |  |
| INT\_ON\_PARTCP\_LOANS\_AME |  |  |  |  |
| INT\_POOL\_SEP\_ACCT\_EOY\_AMT | Schedule H | Part I, 1c(10) | Value of interest in pooled separate accounts (PSAs), EOY |  |
| INT\_POOL\_SEP\_ACCT\_EOY\_AME |  |  |  |  |
| INT\_REG\_INVST\_CO\_EOY\_AMT | Schedule H | Part I, 1c(13) | Value of interest in registered investment companies (e.g. mutual funds), EOY |  |
| INT\_REG\_INVST\_CO\_EOY\_AME |  |  |  |  |
| INVST\_MGMT\_FEES\_AMT | Schedule H | Part II, 2i(3) | Administrative Expenses -- Investment advisory & management fees |  |
| INVST\_MGMT\_FEES\_AME |  |  |  |  |
| IOB\_ASST |  |  | Other or unspecified assets (Sch. H and I). |  |
| IOB\_EXP |  |  | Other or unspecified expenses (Sch. H and I). |  |
| IOB\_INC |  |  | Other or unspecified income (Sch. H and I). |  |
| IOH\_AEXP |  |  | Other or unspecified administrative expenses (Sch. H only). |  |
| IOH\_APP |  |  | Unspecified appreciation (Sch. H only). |  |
| IOH\_ASST |  |  | Other or unspecified assets (Sch. H only). |  |
| IOH\_ASST\_C7 |  |  | Other or unspecified assets (Table C7) (Sch. H only). |  |
| IOH\_BEN |  |  | Other or unspecified benefits (Sch. H only). |  |
| IOH\_CONT |  |  | Unspecified contributions (Sch. H only). |  |
| IOH\_CONT\_C12 |  |  | Unspecified contributions (Table C12) (Sch. H only). |  |
| IOH\_DIV |  |  | Unspecified dividends (Sch. H only). |  |
| IOH\_EXP |  |  | Unspecified expenses (Sch. H only). |  |
| IOH\_INC |  |  | Other or unspecified income (Sch. H only). |  |
| IOH\_INC\_C12 |  |  | Other or unspecified income (Table C12) (Sch. H only). |  |
| IOH\_INT |  |  | Other or unspecified interest (Sch. H only). |  |
| IOH\_LIAB |  |  | Other liabilities (Sch. H only). |  |
| ITB\_LIAB |  |  | Total liabilities (Sch. H and I). |  |
| JOINT\_VENTURE\_EOY\_AMT | Schedule H | Part I, 1c(5) | Partnership/Joint Venture interests, EOY |  |
| JOINT\_VENTURE\_EOY\_AME |  |  |  |  |
| LARGE |  |  | Plan is a "large" plan, i.e., 100 or more total participants. | 1 = Yes, 0 = No |
| LAST\_RPT\_PLAN\_NUM | Form 5500 | Part II, 4(c) | Last reported plan number of the plan |  |
| LAST\_RPT\_SPONS\_EIN | Form 5500 | Part II, 4(b) | Last reported EIN of the sponsor |  |
| LAST\_RPT\_SPONS\_NAME | Form 5500 | Part II, 4(a) | Last reported name of the sponsor |  |
| LOANS\_AST |  |  | Sum of other loans and participant loans on Schedule H. |  |
| NET\_ASSETS\_EOY\_AMT | Schedule H | Part I, 1l | Net Assets, EOY |  |
| NET\_ASSETS\_EOY\_AME |  |  |  |  |
| NET\_INCOME\_AMT | Schedule H | Part II, 2k | Net Income |  |
| NET\_INCOME\_AME |  |  |  |  |
| NON\_CASH\_CONTRIB\_BS\_AMT | Schedule H | Part II, 2a(2) | Noncash contributions |  |
| NON\_CASH\_CONTRIB\_BS\_AME |  |  |  |  |
| NON\_INT\_BEAR\_CASH\_EOY\_AMT | Schedule H | Part I, 1a | Total non-interest bearing cash, EOY |  |
| NON\_INT\_BEAR\_CASH\_EOY\_AME |  |  |  |  |
| OPRTNG\_PAYABLE\_EOY\_AMT | Schedule H | Part I, 1h | Operating payables, EOY |  |
| OPRTNG\_PAYABLE\_EOY\_AME |  |  |  |  |
| OTH\_BNFT\_PAYMENT\_AMT | Schedule H | Part II, 2e(3) | Other benefit payment amount |  |
| OTH\_BNFT\_PAYMENT\_AME |  |  |  |  |
| OTH\_CONTRIB\_RCVD\_AMT | Schedule H | Part II, 2a(1)(C) | Other cash contributions |  |
| OTH\_CONTRIB\_RCVD\_AME |  |  |  |  |
| OTH\_INVST\_EOY\_AMT | Schedule H | Part I, 1c(15) | Other general investments, EOY |  |
| OTH\_INVST\_EOY\_AME |  |  |  |  |
| OTHER\_ADMIN\_FEES\_AMT | Schedule H | Part II, 2i(4) | Administrative Expenses -- Other |  |
| OTHER\_ADMIN\_FEES\_AME |  |  |  |  |
| OTHER\_AST |  |  | Sum of other investments, employer securities, employer property, and buildings used from Schedule H. |  |
| OTHER\_EXPENSES\_AME |  |  | Other expenses. |  |
| OTHER\_INCOME\_AMT | Schedule H | Part II, 2c | Other income |  |
| OTHER\_INCOME\_AME |  |  |  |  |
| OTHER\_LIAB\_EOY\_AMT | Schedule H | Part I, 1j | Other liabilities, EOY |  |
| OTHER\_LIAB\_EOY\_AME |  |  |  |  |
| OTHER\_LOANS\_EOY\_AMT | Schedule H | Part I, 1c(7) | Loans (other than to participants), EOY |  |
| OTHER\_LOANS\_EOY\_AME |  |  |  |  |
| OTHER\_ONLY\_PREM | Schedule A | Part III, 8a | Premium paid for non-health, non-stop-loss contracts |  |
| OTHER\_RECEIVABLES\_EOY\_AMT | Schedule H | Part I, 1b(3) | Receivables - other receivables, EOY |  |
| OTHER\_RECEIVABLES\_EOY\_AME |  |  |  |  |
| PART8 |  |  | Total participants, formatted. |  |
| PART13 |  |  | Total participants, formatted. |  |
| PART14 |  |  | Total participants, formatted. |  |
| PARTCP\_ACCOUNT\_BAL\_CNT | Form 5500 | Part II, 7g | Number of participants with account balances as of the end of the year (defined contribution plans only) |  |
| PARTCP\_ACCOUNT\_BAL\_CNE |  |  |  |  |
| PARTCP\_CONTRIB\_EOY\_AMT | Schedule H | Part I, 1b(2) | Receivables - participant contributions, EOY |  |
| PARTCP\_CONTRIB\_EOY\_AME |  |  |  |  |
| PARTCP\_LOANS\_EOY\_AMT | Schedule H | Part I, 1c(8) | Participant loans, EOY |  |
| PARTCP\_LOANS\_EOY\_AME |  |  |  |  |
| PARTICIPANT\_CONTRIB\_AMT | Schedule H | Part II, 2a(1)(B) | Cash contributions from participants |  |
| PARTICIPANT\_CONTRIB\_AME |  |  |  |  |
| PART\_JOINT\_INT\_AST |  |  | Equals JOINT\_VENTURE\_EOY\_AMT from Schedule H. |  |
| PLAN\_NAME | Form 5500 | Part II, 1a | Name of plan | Text |
| PLAN\_NAME\_E |  |  |  |  |
| PREF\_STOCK\_EOY\_AMT | Schedule H | Part I, 1c(4)(A) | Corporate stocks - Preferred, EOY |  |
| PREF\_STOCK\_EOY\_AME |  |  |  |  |
| PROFESSIONAL\_FEES\_AMT | Schedule H | Part II, 2i(1) | Administrative expenses -- Professional fees |  |
| PROFESSIONAL\_FEES\_AME |  |  |  |  |
| PYB |  |  | Plan year begin date |  |
| PYE |  |  | Plan year end date |  |
| REAL\_ESTATE\_AST |  |  | Equals REAL\_ESTATE\_EOY\_AMT from Schedule H. |  |
| REAL\_ESTATE\_EOY\_AMT | Schedule H | Part I, 1c(6) | Real estate (other than employer real property), EOY |  |
| REAL\_ESTATE\_EOY\_AME |  |  |  |  |
| RECEIVABLES\_AST |  |  | Sum of employer contributions, participant contributions, and other receivables from the Schedule H balance sheet. |  |
| REG\_INVST\_CO\_AST |  |  | Equals INT\_REG\_INVST\_CO\_EOY\_AMT from Schedule H. |  |
| REGISTERED\_INVST\_AMT | Schedule H` | Part II, 2b(2)(c) | Dividends from registered investment company shares |  |
| REGISTERED\_INVST\_AME |  |  |  |  |
| RES\_TERM\_PLAN\_ADPT\_IND | Schedule H | Part IV, 5a | Was a resolution to terminate the plan adopted? | 1 = Yes |
| RTD\_SEP\_PARTCP\_FUT\_CNT | Form 5500 | Part II, 6c | Number of other retired or separated participants entitled to future benefits |  |
| RTD\_SEP\_PARTCP\_FUT\_CNE |  |  |  |  |
| RTD\_SEP\_PARTCP\_RCVG\_CNT | Form 5500 | Part II, 6b | Number of retired or separated participants receiving benefits |  |
| RTD\_SEP\_PARTCP\_RCVG\_CNT |  |  |  |  |
| SEP\_PARTCP\_PARTL\_VSTD\_CNT | Form 5500 | Part II, 6h | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested |  |
| SEP\_PARTCP\_PARTL\_VSTD\_CNE |  |  |  |  |
| SF\_ADMIN\_SRVC\_PROVIDERS\_AMT | Form 5500-SF | Part III, 8f | Expenses paid to administrative service providers |  |
| SF\_ADMIN\_SRVC\_PROVIDERS\_AME |  |  |  |  |
| SF\_CORRECTIVE\_DEEMED\_DISTR\_AMT | Form 5500-SF | Part III, 8e | Certain deemed and/or corrective distributions |  |
| SF\_CORRECTIVE\_DEEMED\_DISTR\_AME |  |  |  |  |
| SF\_EMPLR\_CONTRIB\_INCOME\_AMT | Form 5500-SF | Part III, 8a(1) | Employer contributions |  |
| SF\_EMPLR\_CONTRIB\_INCOME\_AME |  |  |  |  |
| SF\_NET\_ASSETS\_EOY\_AMT | Form 5500-SF | Part III, 7c | Net assets as of the end of the plan year |  |
| SF\_NET\_ASSETS\_EOY\_AME |  |  |  |  |
| SF\_NET\_INCOME\_AMT | Form 5500-SF | Part III, 8i | Net income |  |
| SF\_NET\_INCOME\_AME |  |  |  |  |
| SF\_OTH\_CONTRIB\_RCVD\_AMT | Form 5500-SF | Part III, 8a(3) | Other contributions |  |
| SF\_OTH\_CONTRIB\_RCVD\_AME |  |  |  |  |
| SF\_OTH\_EXPENSES\_AMT | Form 5500-SF | Part III, 8g | Other expenses |  |
| SF\_OTH\_EXPENSES\_AME |  |  |  |  |
| SF\_OTHER\_INCOME\_AMT | Form 5500-SF | Part III, 8b | Other income |  |
| SF\_OTHER\_INCOME\_AME |  |  |  |  |
| SF\_PARTICIP\_CONTRIB\_INCOME\_AMT | Form 5500-SF | Part III, 8a(2) | Participant contributions |  |
| SF\_PARTICIP\_CONTRIB\_INCOME\_AME |  |  |  |  |
| SF\_RES\_TERM\_PLAN\_ADPT\_IND | FORM 5500-SF | Part VII, 13a | Was a resolution to terminate the plan adopted? | 1 = Yes |
| SF\_TOT\_ASSETS\_EOY\_AMT | Form 5500-SF | Part III, 7a | Total assets as of the end of the plan year |  |
| SF\_TOT\_ASSETS\_EOY\_AME |  |  |  |  |
| SF\_TOT\_DISTRIB\_BNFT\_AMT | Form 5500-SF | Part III, 8d | Benefits paid |  |
| SF\_TOT\_DISTRIB\_BNFT\_AME |  |  |  |  |
| SF\_TOT\_EXPENSES\_AMT | Form 5500-SF | Part III, 8h | Total expenses |  |
| SF\_TOT\_EXPENSES\_AME |  |  |  |  |
| SF\_TOT\_INCOME\_AMT | Form 5500-SF | Part III, 8c | Total income |  |
| SF\_TOT\_INCOME\_AME |  |  |  |  |
| SF\_TOT\_LIABILITIES\_EOY\_AMT | Form 5500-SF | Part III, 7b | Total liabilities as of the end of the plan year |  |
| SF\_TOT\_LIABILITIES\_EOY\_AME |  |  |  |  |
| SHORT\_PLAN\_YR\_IND | Form 5500 | Part I, B | This return/report is a short plan year return/report (less than 12 months) |  |
| SMALL\_ADMIN\_SRVC\_PROVIDERS\_AMT | Schedule I | Part I, 2h |  |  |
| SMALL\_ADMIN\_SRVC\_PROVIDERS\_AME |  |  |  |  |
| SMALL\_CORRECTIVE\_DISTRIB\_AMT | Schedule I | Part I, 2f | Corrective distributions |  |
| SMALL\_CORRECTIVE\_DISTRIB\_AME |  |  |  |  |
| SMALL\_DEEM\_DSTRB\_PARTCP\_LN\_AMT | Schedule I | Part I, 2g | Certain deemed distributions of participant loans |  |
| SMALL\_DEEM\_DSTRB\_PARTCP\_LN\_AME |  |  |  |  |
| SMALL\_EMPLR\_CONTRIB\_INCOME\_AMT | Schedule I | Part I, 2a1 | Employer contributions |  |
| SMALL\_EMPLR\_CONTRIB\_INCOME\_AME |  |  |  |  |
| SMALL\_EMPLR\_PROP\_EOY\_AMT | Schedule I | Part I, 3b | Employer property |  |
| SMALL\_EMPLR\_PROP\_EOY\_AME |  |  |  |  |
| SMALL\_EMPLR\_SEC\_EOY\_AMT | Schedule I | Part I, 3d | Employer securities |  |
| SMALL\_EMPLR\_SEC\_EOY\_AME |  |  |  |  |
| SMALL\_INV\_REAL\_ESTATE\_EOY\_AMT | Schedule I | Part I, 3c | Real estate investments |  |
| SMALL\_INV\_REAL\_ESTATE\_EOY\_AME |  |  |  |  |
| SMALL\_JOINT\_VENTURE\_EOY\_AMT | Schedule I | Part I, 3a | Joint ventures / partnerships |  |
| SMALL\_JOINT\_VENTURE\_EOY\_AME |  |  |  |  |
| SMALL\_MORTG\_PARTCP\_EOY\_AMT | Schedule I | Part I, 3e | Participant loans |  |
| SMALL\_MORTG\_PARTCP\_EOY\_AME |  |  |  |  |
| SMALL\_NET\_ASSETS\_EOY\_AMT | Schedule I | Part I, 1c | Net Assets |  |
| SMALL\_NET\_ASSETS\_EOY\_AME |  |  |  |  |
| SMALL\_NET\_INCOME\_AMT | Schedule I | Part I, 2k | Net Income |  |
| SMALL\_NET\_INCOME\_AME |  |  |  |  |
| SMALL\_NON\_CASH\_CONTRIB\_BS\_AMT | Schedule I | Part I, 2b | Non-cash contributions |  |
| SMALL\_NON\_CASH\_CONTRIB\_BS\_AME |  |  |  |  |
| SMALL\_OTH\_CONTRIB\_RCVD\_AMT | Schedule I | Part I, 2a3 | Other contributions received/receivable |  |
| SMALL\_OTH\_CONTRIB\_RCVD\_AME |  |  |  |  |
| SMALL\_OTH\_EXPENSES\_AMT | Schedule I | Part I, 2i | Other expenses |  |
| SMALL\_OTH\_EXPENSES\_AME |  |  |  |  |
| SMALL\_OTH\_LNS\_PARTCP\_EOY\_AMT | Schedule I | Part I, 3f | Loans (other than to participants) |  |
| SMALL\_OTH\_LNS\_PARTCP\_EOY\_AME |  |  |  |  |
| SMALL\_OTHER\_INCOME\_AMT | Schedule I | Part I, 2c | Other Income |  |
| SMALL\_OTHER\_INCOME\_AME |  |  |  |  |
| SMALL\_PARTICIPANT\_CONTRIB\_AMT | Schedule I | Part I, 2a2 | Participant contributions |  |
| SMALL\_PARTICIPANT\_CONTRIB\_AME |  |  |  |  |
| SMALL\_PERSONAL\_PROP\_EOY\_AMT | Schedule I | Part I, 3g | Personal property |  |
| SMALL\_PERSONAL\_PROP\_EOY\_AME |  |  |  |  |
| SMALL\_RES\_TERM\_PLAN\_ADPT\_IND | Schedule I | Part II, 5a | Was a resolution to terminate the plan adopted? | 1 = Yes |
| SMALL\_TOT\_ASSETS\_EOY\_AMT | Schedule I | Part I, 1a | Total assets |  |
| SMALL\_TOT\_ASSETS\_EOY\_AME |  |  |  |  |
| SMALL\_TOT\_DISTRIB\_BNFT\_AMT | Schedule I | Part I, 2e | Total Benefits paid |  |
| SMALL\_TOT\_DISTRIB\_BNFT\_AME |  |  |  |  |
| SMALL\_TOT\_EXPENSES\_AMT | Schedule I | Part I, 2j | Total expenses |  |
| SMALL\_TOT\_EXPENSES\_AME |  |  |  |  |
| SMALL\_TOT\_INCOME\_AMT | Schedule I | Part I, 2d | Total income |  |
| SMALL\_TOT\_INCOME\_AME |  |  |  |  |
| SMALL\_TOT\_LIABILITIES\_EOY\_AMT | Schedule I | Part I, 1b | Total liabilities |  |
| SMALL\_TOT\_LIABILITIES\_EOY\_AME |  |  |  |  |
| SPONS\_DFE\_CITY | Form 5500 | Part II, 2a | Sponsor city |  |
| SPONS\_DFE\_EIN | Form 5500 | Part II, 2b | Sponsor EIN |  |
| SPONS\_DFE\_PN | Form 5500 | Part II, 1b | Plan Number |  |
| SPONS\_DFE\_STATE | Form 5500 | Part II, 2a | Sponsor state |  |
| SPONS\_DFE\_ZIP\_CODE | Form 5500 | Part II, 2a | Sponsor zip code |  |
| SPONSOR\_DFE\_NAME | Form 5500 | Part II, 2a | Sponsor name |  |
| SRDB\_ASST |  |  | Sum of reported detail: Assets (Sch. H and I) |  |
| SRDB\_EXP |  |  | Sum of reported detail: Expenses (Sch. H and I) |  |
| SRDB\_INC |  |  | Sum of reported detail: Income (Sch. H and I) |  |
| SRDH\_AEXP |  |  | Sum of reported detail: Admin. Expense (Sch. H) |  |
| SRDH\_APP |  |  | Sum of reported detail: Appreciation (Sch. H) |  |
| SRDH\_ASST |  |  | Sum of reported detail: Assets (Sch. H) |  |
| SRDH\_ASST\_C7 |  |  | Sum of reported detail: Assets (Sch. H), Table C7 |  |
| SRDH\_BEN |  |  | Sum of reported detail: Benefits (Sch. H) |  |
| SRDH\_CASH |  |  | Sum of reported detail: Cash (Sch. H) |  |
| SRDH\_CONT |  |  | Sum of reported detail: Contributions (Sch. H) |  |
| SRDH\_CONT\_C12 |  |  | Sum of reported detail: Contributions (Sch. H) (Table C12) |  |
| SRDH\_DIV |  |  | Sum of reported detail: Dividends (Sch. H) |  |
| SRDH\_EXP |  |  | Sum of reported detail: Expenses (Sch. H) |  |
| SRDH\_INC |  |  | Sum of reported detail: Income (Sch. H) |  |
| SRDH\_INC\_C12 |  |  | Sum of reported detail: Income (Sch. H) (Table C12) |  |
| SRDH\_INT |  |  | Sum of reported detail: Interest (Sch. H) |  |
| SRDH\_LIAB |  |  | Sum of reported detail: Liabilities (Sch. H) |  |
| SRDH\_LOANS |  |  | Sum of reported detail: Loans (Sch. H) |  |
| SRDH\_REC |  |  | Sum of reported detail: Receivables (Sch. H) |  |
| SRDH\_STOCK |  |  | Sum of reported detail: Stock (Sch. H) |  |
| STOCK\_AST |  |  | Sum of preferred and common stock from Schedule H. |  |
| STOPLOSS\_ONLY\_PREM | Schedule A | Various | Counts premium paid for stop-loss contracts that cover no other benefits |  |
| STOPLOSS\_OTHER\_PREM | Schedule A | Various | Counts premium paid for stop-loss contracts that cover benefits other than health |  |
| SUBTL\_ACT\_RTD\_SEP\_CNT | Form 5500 | Part II, 6d | Subtotal of active, retired, and separated participants |  |
| SUBTL\_ACT\_RTD\_SEP\_CNE |  |  |  |  |
| TOT\_ACT\_RTD\_SEP\_BENEF\_CNT | Form 5500 | Part II, 6f | Number of active, retired, separated, and beneficiaries of deceased participants |  |
| TOT\_ACT\_RTD\_SEP\_BENEF\_CNE |  |  |  |  |
| TOT\_ACTIVE\_PARTCP\_CNT | Form 5500 | Part II, 6a | Number of active participants |  |
| TOT\_ACTIVE\_PARTCP\_CNE |  |  |  |  |
| TOT\_ADMIN\_EXPENSES\_AMT | Schedule H | Part II, 2i(5) | Administrative Expenses -- Total |  |
| TOT\_ADMIN\_EXPENSES\_AME |  |  |  |  |
| TOT\_ASSETS\_BOY\_AMT | Schedule H | Part I, 1f | Total Assets, Beginning of Year amount |  |
| TOT\_ASSETS\_BOY\_AME |  |  |  |  |
| TOT\_ASSETS\_EOY\_AMT | Schedule H | Part I, 1f | Total Assets, End of Year amount |  |
| TOT\_ASSETS\_EOY\_AME |  |  |  |  |
| TOT\_CONTRIB\_AMT | Schedule H | Part II, 2a(3) | Total Contributions |  |
| TOT\_CONTRIB\_AME |  |  |  |  |
| TOT\_CORRECTIVE\_DISTRIB\_AMT | Schedule H | Part II, 2f | Corrective distributions |  |
| TOT\_CORRECTIVE\_DISTRIB\_AME |  |  |  |  |
| TOT\_DISTRIB\_BNFT\_AMT | Schedule H | Part II, 2e(4) | Total benefit payments |  |
| TOT\_DISTRIB\_BNFT\_AME |  |  |  |  |
| TOT\_DEEMED\_DISTR\_PART\_LNS\_AMT | Schedule H | Part II, 2g | Certain deemed distributions of participant loans |  |
| TOT\_DM\_DISTRIB\_PTCP\_LNS\_E |  |  |  |  |
| TOT\_EXPENSES\_AMT | Schedule H | Part II, 2j | Total Expenses |  |
| TOT\_EXPENSES\_AME |  |  |  |  |
| TOT\_GAIN\_LOSS\_SALE\_AST\_AMT | Schedule H | Part II, 2b(4)(C) | Net gain on sale of assets |  |
| TOT\_GAIN\_LOSS\_SALE\_AST\_AME |  |  |  |  |
| TOT\_INCOME\_AMT | Schedule H | Part II, 2d | Total income |  |
| TOT\_INCOME\_AME |  |  |  |  |
| TOT\_INT\_EXPENSE\_AMT | Schedule H | Part II, 2h | Interest expense |  |
| TOT\_INT\_EXPENSE\_AMT |  |  |  |  |
| TOT\_INVESTMENT\_INCOME\_AME | Schedule H and I | Part II, 2b | Sum of all Earnings on investments |  |
| TOT\_LIABILITIES\_EOY\_AMT | Schedule H | Part I, 1k | Total liabilities, end of year amount |  |
| TOT\_LIABILITIES\_EOY\_AME |  |  |  |  |
| TOT\_PARTCP\_BOY\_CNT | Form 5500 | 3a(6) | Total participants, beginning-of-year |  |
| TOT\_PARTCP\_BOY\_CNE |  |  |  |  |
| TOT\_PREM | Schedule A | Part III, 8a | Sum of premiums paid for all insurance contracts |  |
| TOT\_UNREALZD\_APPRCTN\_AMT | Schedule H | Part II, 2b(5)(C) | Unrealized Appreciation -- Total |  |
| TOT\_UNREALZD\_APPRCTN\_AME |  |  |  |  |
| TOTAL\_DIVIDENDS\_AMT | Schedule H | Part II, 2b(2)(D) | Dividends -- Total |  |
| TOTAL\_DIVIDENDS\_AME |  |  |  |  |
| TOTAL\_INTEREST\_AMT | Schedule H | Part II, 2b(1)(G) | Interest Earnings -- Total |  |
| TOTAL\_INTEREST\_AME |  |  |  |  |
| TOTAL\_RENTS\_AMT | Schedule H | Part II, 2b(3) | Rents -- Total |  |
| TOTAL\_RENTS\_AME |  |  |  |  |
| TPART |  |  | Total participants. Equal to SUBTL\_ACT\_RTD\_SEP\_CNT |  |
| TYPE\_PLAN\_ENTITY\_CD | Form 5500 | Part I, A | Type of plan entity. | 1= multiemployer plan, 2 = single employer plan, 3 = multiple employer plan, 4 = DFE |
| TYPE\_PLAN\_ENTITY\_CD\_E |  |  |  |  |
| TYPE\_WELFARE\_BNFT\_CODE | Form 5500 | Part I, 8b | Welfare characteristics code | #N/A |
| TYPE\_WELFARE\_BNFT\_CODE\_E |  |  |  |  |
| UNREALZD\_APPRCTN\_OTH\_AMT | Schedule H | Part II, 2b(5)(B) | Unrealized Appreciation -- Other |  |
| UNREALZD\_APPRCTN\_OTH\_AME |  |  |  |  |
| UNREALZD\_APPRCTN\_RE\_AMT | Schedule H | Part II, 2b(5)(A) | Unrealized Appreciation -- Real Estate |  |
| UNREALZD\_APPRCTN\_RE\_AME |  |  |  |  |
| UNSPEC\_DIST\_BNFT\_AME |  |  | Unspecified benefits distributed. |  |
| UNSPEC\_INVEST\_EOY\_AME |  |  | Unspecified investments. |  |

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

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

1. *See* ERISA Section 101 *et seq.*, 29 U.S.C. 1021 *et seq*. and accompanying regulations. The data used for this report were taken from the Form 5500 data for plan year 2011. For plan years beginning on or after January 1, 2009, certain eligible small plans are able to file the Form 5500-SF “Short Form Annual Return/Report of Small Employee Benefit Plan.” Small plans using the Form 5500-SF include information about total fees and commissions paid with respect to the purchase of insurance. [↑](#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. Some retirement benefit plans participate in investment arrangements that either are required to file a Form 5500 or can choose to do so. In these instances, the participating plans receive certain relief in financial reporting. These investment arrangement entities are referred to as Direct Filing Entities. [↑](#footnote-ref-4)
5. Form 5500 Part II “Basic Plan Information” line 8 “Benefits provided under the plan” item c “Welfare benefits.” [↑](#footnote-ref-5)
6. Although Schedule A health insurance contracts reporting a per capita premium of less than $1,700 are not considered as such to determine the plan funding classification, they are ultimately counted as health insurance contracts in the event that the plan is deemed fully insured. [↑](#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; 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)