User Guide
Form 5500 Pension Research File
Contract J-9-P-2-0032

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I. Introduction

The Form 5500 Pension Plan Research File is an annual edited database consisting of all large private pension plans, and a 5% of small private pension plans for a plan year. It is created by the Employee Benefits Security Administration's Office of Policy and Research at the Department of Labor and is used to generate and analyze aggregate statistics on the plan, participant, and financial characteristics of the private pension plan universe. Specifically, the Research File underlies the Private Pension Plan Bulletin published by the Employee Benefits Security Administration. The Research File is a SAS version 9 output file and is issued on CD-ROM with accompanying SAS tabulation programs, a SAS formats program, and documentation.

This User Guide explains the process for selecting plans for the Research File, the weights that are applied, the editing of the data, and the addition of certain variables on the file that are not found on the 5500 forms and schedules.

II. Selection of Plans for the Research File

Under the EFAST (ERISA Filing Acceptance System) processing effort, processed filings are loaded into an Oracle relational database called the EFAST Master File (EMF) each month. The EMF consists of all forms and schedules, as well as some generated summary information, for each plan year. The Employee Benefits Security Administration (EBSA) receives a subset of the EMF which primarily includes the Form 5500 report 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. This subset of tables, known as the Electronic Disclosure System (EDS) is the source of raw data for the Private Pension Plan Research File.

The 2000 Research File draws from both the 2000 and 2001 EDS data. In creating the 1999 Research File, EBSA used a modified version of the IRS's analytical plan year, and for longitudinal consistency, the concept has been carried forward to the 2000 Research File. The analytical year for 2000 comprises filings with plan year ending dates in the range 12/31/2000 to 12/30/2001. This roughly corresponds with the instructions for the 2000 Form 5500, which specify that 2000 return/reports should be filed for plan years (not to exceed 12 months in length) that began in 2000. The Research File contains a variable (F_SOURCE) indicating whether the source of the filing is the 2000 EDS (F_SOURCE = 2) or the 2001 EDS data (F_SOURCE = 3).

Within the date range criterion, the Research File consists of all pension plans having 100 or more participants or attaching a Schedule H ("Financial Information"), and a 5% sample of all other plans (i.e., small plans). The sampling is implemented by selecting small plans whose seventh and eighth Employer Identification Number (EIN) digits form the number 91, 92, 94, 98, or 99. While the two digits could be any five numbers in the range 00 to 99 in order to create a 5% sample, using the same five numbers for each Research File facilitates longitudinal consistency.

A small percentage of plans correctly filed two 5500 forms for two non-overlapping filing periods with plan year ending dates in this period. Two reasons why this may occur are:

- The mid-year termination of a calendar-year filer should result in two 1999 filings. For example, a calendar-year filer that terminates on June 30, 2000 should file one form 5500 for calendar year 1999, and one for the final six-month period that from January 1, 2000 through June 30, 2000.
- A calendar year filer that changes to a plan year beginning July 1, 2000 should submit 5500 filings both for calendar year 1999 and for the first six months of 2000.

For plans in these rare situations, the 1999 5500 research file has two records, one for each of the non-overlapping 1999 filing periods, because both are needed to capture the "flow quantities" such as contributions, benefits, and expenses for 1999 filing periods.

Although these situations result in the inclusion of flows for more than 12 months for some plans, there are offsetting situations such as mid-year effective dates and mid-year terminations that can result in the inclusion of flows for fewer than 12 months. Of course, for purposes of measuring quantities that are not flows, but stocks (such as plan counts, participant counts, and asset levels), inclusion of two records per plan risks double counting. We avoid this problem through use of two statistical weights, which are described in Section III, "Plan Weights".

The following entities are excluded from the Research File: DFEs, welfare plans, one-participant plans, public pension plans, and duplicate filings of other pension plans.

III. Plan Weights

Plan weights on the Form 5500 Research File allow calculations to be extrapolated to all private pension plans nationwide. The weights accomplish two goals: (1) to account for the sampling of small plans on the Research File, and (2) to account for filings that are missing from the Electronic Disclosure System (EDS) database. Records may not make it onto the EDS database because they were not filed on standard forms, and thus could not be scanned, or there was no record of them having filed.

To determine whether a plan (that is, an EIN/PN) is missing from the database, a "straddling" concept is implemented. This concept is based on the idea that plans that filed Form 5500s in either a prior or following year but are not showing up in the current year's database may be missing. For example, a plan that filed in 1999 and either 2001 or 2002 is assumed to be missing from the 2000 database as long as the 1999 filing does not indicate plan termination and as long as the 2001/2002 filing does not indicate that it is an initial filing for a new plan.

Plan weights are calculated by tabulating, for each of seven strata, the unedited Research File and the Universe, and dividing the Universe plan counts by the Research File plan counts. The strata are:
   1. Mega plans (assets of $2.5 billion or more)
   2. Large, single-employer (including multiple-employer), defined benefit plans
   3. Large, single-employer (including multiple-employer), defined contribution plans
   4. Large, multiemployer, defined benefit plans
   5. Large, multiemployer, defined contribution plans
   6. Small defined benefit plans
   7. Small defined contribution plans

For example, if the count of small defined contribution plans in the 2000 Universe was 617,816, and the count of small defined contribution plans in the sample was 28,804, then small defined contribution plans are assigned a weight of 21.449 (617,186/28,804).

Although mega plans are included as a stratum in this tabulation—primarily so that they are **not** included in one of the other six groups—they are in fact a certainty group, and are unweighted on the Research File. The treatment of mega plans is discussed further in the section titled "Mega Plans".

Every record on the Research File has two weight fields: a stock quantities weight and a flow quantities weight. The stock weight (S_WGT) is zero for all filings of a plan except for the filing marked "best", and equal to the calculated weight (as explained above) for the "best" filing. The flow weight (F_WGT) is equal to the calculated weight for all of a plan's filings. This insures that stock quantities (participants, assets, liabilities) will be counted only once for each plan, and that flow quantities (income, expenses) will be tabulated for each of a plan's filings on the Research File.

IV. Mega Plans

The term "mega" is used here to describe pension plans with end-of-year total assets of $2.5 billion or more. Special attention is given to the mega plans because, as the largest plans on the Research File, they will have the greatest effect on aggregate pension plan statistics. Two primary goals of this attention are to insure that no mega plans are missing from the Research File, and to exclude all DFEs from the list of mega plans.

There are 217 mega plans on the 2000 Research File. Of these, 28 plans did not have data on the 2000 Electronic Disclosure System. The data for 23 of these missing plans were key-entered from hard copies of the filings. For the remaining five, the 2001 filings were used as substitutes, with the 2001 beginning-of-year asset and liability data used as the 2000 end-of-year data. The end-of-year asset and liability information was taken from the 1999 Research File for these plans and used as 2000 beginning-of-year data. All other data, including income and expenses, was taken directly from the 2001 filings, with no adjustments.

A variable (F_SOURCE) on the Research File indicates which of the mega plans were key-entered (value = 4) and which were taken from 2001 (value = 5).

Because they are a certainty group, the mega plans are unweighted (they receive a weight of 1.0). Note that two plans were identified as missing and were key-entered along with the other missing mega plans, but in fact were not mega plans in 2000 (their assets were less than $2.5 billion). Because of their certainty, however, they also were assigned a weight of 1.0. These plans are:
- FirstEnergy Corp. Pension Plan (34-1843785/001). Total end-of-year assets of $1.76 billion.
- R. J. Reynolds Retirement Plan (56-0950247/002). Total end-of-year assets of $2.36 billion.

V. Editing

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

The Research File correction process uses two types of edits to fix problems not corrected by EFAST. The first type consists of automated global edits. If, for example, the sum of all "Contributions" line items (Employer contributions + Participant contributions + Other contributions + Noncash contributions) does not equal Total Contributions, but the sum of these items plus all other income items are equal to Total Income, then Total Contributions is made equal to the sum of the contribution components. Records with errors remaining after the global edits are applied are corrected manually by examining images of the filings and attachments such as accountants' reports to obtain the corrected information. These corrections are referred to as "plan-specific" edits.

EBSA's Office of Policy and Research (OPR) uses a tool called the OPR Editor to facilitate the correction process. The OPR Editor performs automated global edits, and flags filings that may require plan-specific edits. It displays a number of screens which allow the user to input correct data elements. The OPR Editor's output is in the form of Oracle tables which can be merged with the Research File to replace original data elements with the corrected ones. For these corrected filings, the variable F_SOURCE is set equal to 1 to indicate that the OPR Editor is the source of the data.

Corrections for which the OPR Editor is not practical, or not capable of making, are implemented in separate computer programs. A discussion of the most significant edits follows.

Plan Entity Type Edit

The Form 5500 asks filers to identify the type of plan entity for which they are submitting information. This plan entity type may be multiemployer, single-employer, multiple-employer, or Direct Filing Entity (DFE). Prior to any editing, the weighted 2000 Research File showed 18,171 multiemployer plans; 715,396 single-employer; 4,561 multiple-employer; and 700 other or unknown. The objective of the Plan Entity Type Edit was to reduce the aggregate number of plans coded as "multiemployer" to a number consistent with the historic level of approximately 3,000 plans, while still retaining the

historical characteristics of multiemployer plans reported in the 1998 and 1999 Research Files. 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).
- Roughly 55-57% of multiemployer plans are defined benefit (43-45% are defined contribution).

Edits were applied sequentially, starting with the most general (global edits) and ending with the most specific (plan-specific). Plan-specific edits, noted after examining a filing's image, overrode changes that resulted from global edits. After comparison with the 1999 Research File, some plans were recoded using the edited plan entity type and collective bargaining status from the 1999 Research File. After all edits, if plan was coded as multiemployer, then it was coded as collectively bargained as well.

Pension Features/Benefits/Characteristics Edit

The Office of Policy and Research's Private Pension Plan Bulletin classifies pension plans by the following types:

Defined Benefit
- Cash Balance
- Other defined benefit

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

Pension plans can report a number of features or characteristics on line 8a of the Form 5500, but may not uniquely identify themselves as being in one of the aforementioned categories. Edits are performed to determine whether ambiguous plans can be placed in one of the specific categories; if not, they are placed in the appropriate "Other" category. Edits are also designed to identify 401(k) plans and employee stock ownership plans (ESOPs) when plans did not report the codes of those features.

Global edits, performed in both the OPR Editor and in separate programs, rely primarily on string searches of the plan name in order to identify the type of plan, and then append the corresponding code from the 5500 Instructions to the variable TYPE_PENSION_BNFT_CODE. A list of these codes is provided in the Appendix. For example, if a plan called "THE ACME COMPANY 401(K) PLAN" reports only code 2G ("Total participant-directed account plan"), then code 2J ("Code section 401(k) feature")

would be added, based on the presence of "401(K)" in the plan's name. Additionally, plans with a 401(k) feature that do not report the code of one of the specific defined contribution plan types listed above are considered profit-sharing plans; accordingly, code 2E ("Profit-sharing") is appended to TYPE_PENSION_BNFT_CODE.

Edits of Funding and Benefit Arrangements

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

> The "funding arrangement" is the method for the receipt, holding, investment, and transmittal of plan assets prior to the time the plan actually provides benefits. The "benefit arrangement" is the method by which the plan provides benefits to participants.

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

Edits of the funding and benefit arrangements seek to place each filing into one of the following categories; otherwise, the plan's method of funding is deemed "not determinable": 1) Insurance, 2) Section 412(i) Insurance Contracts, 3) Trust, and 4) Trust and Insurance. While some plan-specific edits of the funding and benefit arrangements are performed, these data elements are largely corrected by the creation of variables FUNDING_ARRANGE and BENEFIT_ARRANGE, which take into account relevant financial information from the Schedule H in determining the method of funding. These variables are fully explained in the section titled "Additional Variables".

Edit of Business Code

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

VI. Additional Variables

A number of variables that were not present in the raw data sources were added to the Research File. Some of these are simply recodes of existing variables, and are used in creating the Private Pension Plan Bulletin. Other variables provided enhanced information for research by synthesizing information collected on the 5500 forms and schedules. Many of these additional variables are assigned a custom display format in SAS (see the "Format Source.sas" program that accompanies the Research File on CDROM).

OPR_EIN and OPR_PN

OPR_EIN is simply the plan's EIN for the majority of filings. For filings that report an unusable EIN, such as '000000000', '999999999', or blank, the first nine characters of the sponsor name are used as the OPR_EIN.

Whereas the reported plan number (item 1b on Form 5500) is three characters long, the OPR_PN adds a fourth character which distinguishes among filings with the same EIN/PN. The "best" filing will have the traditional three-character PN, while additional filings have a character (A, B, C, …) appended to their plan number.

F_SOURCE

F_SOURCE indicates the source of a filing.

Value	F_SOURCE Description
1	Filing's data elements come from OPR Editor tables.
2	Filing taken from data year 2000 Electronic Disclosure System (EDS) tables.
3	Filing taken from data year 2001 EDS tables.
4	Filing was key-entered from hard copies of missing mega plan filings.
5	Missing mega plan whose filing was taken from 2001 EDS, with beginning-of-year data elements taken from the 1999 Form 5500 Research File.

ENT2

ENT2 is the recode of the edited plan entity type variable, TYPE_PLAN_ENTITY_IND, and is the variable used in the Private Pension Plan Bulletins for tabulating by type of plan entity.

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

BIZCODE

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

<u>PRI_SUP_CODE</u>

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

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

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

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

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

1. Where sponsors had more than one DB plan and no DC plan it was assumed that each of the DB plans covered different groups of workers (such as hourly or salary), with no overlap in coverage. An exception was made if the plan name contained the word "supplemental" or "past service".
2. Where sponsors had more than one DC plan and no DB plan, it was assumed that if the DC plans were the same type (for example, all money purchase plans) the plans covered different groups of employees, and if the plans were different types (for example money purchase and profit sharing) they provided dual coverage to the same group of workers. In the latter case the plan covering the largest group of participants was categorized as the primary plan.
3. Where sponsors provided both DB and DC plans it was assumed that the DB plan(s) provided primary coverage and the DC plan(s) provided supplemental coverage. Where sponsors had more than one type of DC plan, the largest plan was designated as the initial supplemental plan and the other DC plan was designated as a third plan covering the firm's employees.

If the number of participants in a DC plan substantially exceeded the number of participants in all DB plans sponsored by the same employer, the summary plan descriptions were examined to determine the types of employees eligible for coverage under each plan. If the DB and DC plans covered different groups of workers they were both assigned as primary plans. If it was found that DB coverage was limited to salaried employees but the firm also had its hourly employees covered under a multiemployer DB

plan with a different EIN, the DB plan was designated as a primary plan and the DC plan as a supplemental plan.

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

	any, is equal to or greater than 4 times the combined participant count of the DB plan(s).	
24	DC plan. Firm offers one or more DB plans, with combined participation of 10 or more. Plan is Primary; firm may offer another identical plan or unique plan. This plan's participant count, combined with the participant count(s) of its twin(s), if any, is equal to or greater than 4 times the combined participant count of the DB plan(s).	
25	DB plan. Total participation in firm's DB plan is 10 or more. Combined participant count in any ONE of the firm's DC plan TYPES is greater than or equal to 4 times the combined DB participation.	

PRI_SUP_CODE is assigned a format which displays "Primary plans" for values 0,1,2,4,5,7,9,19,23,24,25; "Initial supplemental plans" for values 3,6,8,10,11,13,15,16,20,21; and "Second supplemental plans" for values 12,14,18,22.

SOLEPLAN

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

Dates

PYB and PYE

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

EFF_DATE and EFFYR

EFF_DATE is the effective date of plan (PLAN_EFF_DATE) in the date format MM/DD/YYYY. EFFYR is the four-digit year portion of EFF_DATE, and is assigned a custom format which casts it into one of the following bands:
1. Prior to 1970
2. 1970-1979
3. 1980-1989
4. 1990-1994
5. 1995-1999
6. 2000-2004
7. Date not specified

Plan Type and Features

<u>DB, DC, TYPE2, TYPE3, and TYPE9</u>

DB equals 1 if the plan is defined benefit and 0 otherwise. DC equals 1 if the plan is defined contribution and 0 otherwise.

Three TYPE variables provide more information on defined benefit or defined contribution status of a plan, and are used in organizing information to be displayed in the <u>Private Pension Plan Bulletin</u> tables.

TYPE2 indicates whether a plan is defined benefit (value = 1) or defined contribution (value = 2).

TYPE3 indicates defined contribution plan (value = 1), "Cash Balance" defined benefit plan (value = 2), or "Other" defined benefit plan (value = 3).

TYPE9 has the following values:

Value	TYPE9 Description
1	Defined benefit
2	Profit-sharing
3	Stock bonus
4	Target benefit
5	Money purchase
6	403(b)(1)
8	403(b)(7)
9	IRSs (Code section 408)
X	Other defined contribution

<u>ESOPCODE and K401</u>

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

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

<u>PDIR</u>

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

Value	PDIR Description

0   No participant direction
1   Partial participant direction
2   Total participant direction

Participants

ADJ_ACTIVE
TPART
GTPART
PART13
PART14
LARGE

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

1. The instructions specify that active participants include "**any** individuals who are eligible to elect to have the employer make payments to a Code section 401(k) qualified cash or deferred arrangement" (emphasis added). For defined contribution plans that have participants with account balances, the number of non-retired/separated participants with account balances is used as the "adjusted" active participants number, provided it is at least 40% of the unadjusted active participants number.

2. The instructions specify that active participants exclude "nonvested former employees who have incurred the break in service period specified in the plan". Presumably, nonvested former employees who have **not yet** incurred the break in service are still included; therefore, the adjustment excludes an estimate of the number of these individuals. For defined benefit plans, and defined contribution plans that were unaffected by the adjustment in (1.), the "number of non-excludable employees who benefit under the plan" (line 4c(5) from Schedule T, "Qualified Pension Plan Coverage Information") is used as the "adjusted" active participants number, provided it is at least 75% of the unadjusted active participants number. For all plans, if the number of non-excludable employees who benefit under the plan is greater than the adjusted active participant count and less than or equal to the original active participant count, then the number of non-excludable employees who benefit is used as the adjusted active participants number.

The same groups who are excluded from active participants as a result of the adjustment are subtracted from the "Subtotal" (line 7d, SUBTL_ACT_RTD_SEP_CNT) and "Total"

(line 7f, TOT_ACT_RTD_SEP_BENEF_CNT) participants lines, to create variables TPART and GTPART, respectively.

In the Private Pension Plan Bulletin, the underlying variable for tabulations of "Active Participants" is ADJ_ACTIVE, and for "Total Participants" is TPART.

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

The variable LARGE is set equal to 1 for plans with 100 or more participants (as measured by TPART). It is used in the Private Pension Plan Bulletin in determining which records will be tabulated for tables restricted to pension plans with 100 or more participants. Please note that this subset of plans is largely composed of plans filing Schedule H, but also includes a small number of plans filing the less detailed Schedule I ("Financial Information – Small Plan")

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

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

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

The method of funding for investment of assets is "trust" if one or more of the following conditions apply:
1. The plan indicated "Trust" as its funding arrangement on line 9a of Form 5500.
2. The plan did not indicate any funding arrangement, or checked "General assets of the sponsor", on line 9a, and had assets in one or more of the following investments:

        a. Interest-bearing cash
        b. U.S. Government securities
        c. Corporate debt instruments
        d. Corporate stocks
        e. Partnership/joint venture interests
        f. Real estate
        g. Common/collective trusts
        h. Master trust investment accounts
        i. 103-12 investment entities
        j. Registered investment companies (e.g., mutual funds)
        k. Employer securities
        l. Employer real property
        m. Other investments

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

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

BENEFIT_ARRANGE

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

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

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

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

was **not** attached, and that the method of funding for investment of assets was "Trust" only (FUNDING_ARRANGE = 3).

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

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 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 Private Pension Plan Bulletin 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" on Bulletin Tables C12, "Percentage Distribution of Income of Defined Benefit Plans with

100 or more Participants" and C13, "Percentage Distribution of Income of Defined Contribution Plans with 100 or more Participants". It is the reported Total Contributions less the sum of employer contributions and participant contributions. In other words, it is an imputed "other contributions" variable that also includes noncash contributions.

IOH_INC_C12

IOH_INC_C12 is the variable underlying "Other or unspecified income" on Bulletin Tables C12 and C13. It is the reported Total Income less the sum of the following "income" line items on Schedule H:

- Total contributions (TOT_CONTRIB_AMT)
- Total interest earnings (TOTAL_INTEREST_AMT)
- Total dividends (TOTAL_DIVIDENDS_AMT)
- Gain (loss) on sale of assets (TOT_GAIN_LOSS_SALE_AST_AMT)
- Unrealized appreciation (depreciation) of assets (TOT_UNREALZD_APPRCTN_AMT)
- Net investment gain (loss) from common/collective trusts (GAIN_LOSS_COM_TRUST_AMT)
- Net investment gain (loss) from pooled separate accounts (GAIN_LOSS_POOL_SEP_AMT)
- Net investment gain (loss) from master trust investment accounts (GAIN_LOSS_MASTER_TR_AMT)
- Net investment gain (loss) from 103-12 investment entities (GAIN_LOSS_103_12_INVST_AMT)
- Net investment gain (loss) from registered investment companies (GAIN_LOSS_REG_INVST_AMT)

In other words, IOH_INC_C12 is an imputed "other income" variable that also includes earnings from rents (Schedule H line 2b(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.

VII. Codebook

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
ACQUIS_INDBT_BOY_AMT	Schedule H	1i	Acquisition indebtedness, beginning of year amount	
ACQUIS_INDBT_EOY_AMT	Schedule H	1i	Acquisition indebtedness, end of year amount	
ADJ_ACTIVE			Active Participants, adjusted to exclude employees who are eligible to participate in a plan but do not participate.	
AGGREGATE_COSTS_AMT	Schedule H	2b(4)(B)	Aggregate carrying amount	
AGGREGATE_PROCEEDS_AMT	Schedule H	2b(4)(A)	Aggregate procceeds on sale of assets	
ALL_PLAN_AST_DISTRIB_IND	Schedule H	Part IV, 4k	All plan assets distributed.	1 = Yes
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_ARRANGE			Funding arrangement for payment of benefits.	1 = Insurance, 2 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor, 5 = Not determinable
BENEFIT_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
BEST_FOR_PLAN			Filing is considered "best" for its combination of EIN, PN, and plan year ending date.	1 = Yes, 0 = No
BIZCODE			Business code.	
BLDGS_USED_BOY_AMT	Schedule H	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_BOY_AMT	Schedule H	1g	Benefit claims payable BOY	
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
COLLECTIVE_BARGAIN_IND	Form 5500	Part I, C	Plan is a collectively bargained plan	1 = Yes

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
COMMON_STOCK_BOY_AMT	Schedule H	1c(4)(B)	Corporate stocks - Common BOY	
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	
CORP_DEBT_OTHER_BOY_AMT	Schedule H	1c(3)(B)	Corporate debt instruments - All Other, BOY	
CORP_DEBT_OTHER_EOY_AMT	Schedule H	1c(3)(B)	Corporate debt instruments - All Other, EOY	
CORP_DEBT_PREFERRED_BOY_AMT	Schedule H	1c(3)(A)	Corporate debt instruments - Preferred, BOY	
CORP_DEBT_PREFERRED_EOY_AMT	Schedule H	1c(3)(A)	Corporate debt instruments - Preferred, EOY	
DB			Plan is Defined Benefit	1 = Yes
DC			Plan is Defined Contribution	1 = Yes
DISTRIB_DRT_PARTCP_AMT	Schedule H	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_BOY_AMT	Schedule H	1d(2)	Employer real property, BOY	
EMPLR_PROP_EOY_AMT	Schedule H	1d(2)	Employer real property, EOY	
EMPLR_SEC_BOY_AMT	Schedule H	1d(1)	Employer securities, BOY	
EMPLR_SEC_EOY_AMT	Schedule H	1d(1)	Employer securities, EOY	
ENT2			Plan entity type.	1 = Single Employer, 2 = Multiemployer
ESOPCODE			ESOP, leveraged or not leveraged.	1 = Leveraged, 2 = Nonleveraged

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
F_SOURCE			Source of filing (replaces 1999 variable SOURCE).	1 = 2000 OPR Editor tables, 2 = 2000 EDS tables, 3 = 2001 EDS tables, 4 = Mega plan from 1999 Bulletin File, 5 = Mega plan from 2001 EDS
F_WGT			Plan weight used for computation of "flow" quantities, e.g., contributions, benefits, income, and expenses.	= WGT
FILING_ID			14-digit Filing identifying number (also called Document Locator Number)	
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 = Section 412(i) insurance contracts, 3 = Trust, 4 = General assets of the sponsor, 5 = Not determinable
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_BOY_AMT	Schedule H	1c(2)	U.S. government securities, BOY	
GOVT_SEC_EOY_AMT	Schedule H	1c(2)	U.S. government securities, EOY	
GTPART			Grand total participants	
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_ACCT_BOY_AMT	Schedule H	1c(14)	Value of funds in insurance company general acount (unallocated contracts), BOY	
INS_CO_GEN_ACCT_EOY_AMT	Schedule H	1c(14)	Value of funds in insurance company general acount (unallocated contracts), EOY	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
INT_103_12_INVST_BOY_AMT	Schedule H	1c(12)	Value of interest in 103-12 investment entities (103-12 IEs), BOY	
INT_103_12_INVST_EOY_AMT	Schedule H	1c(12)	Value of interest in 103-12 investment entities (103-12 IEs), EOY	
INT_BEAR_CASH_AMT	Schedule H	2b(1)(A)	Interest earnings on interest-bearing cash	
INT_BEAR_CASH_BOY_AMT	Schedule H	1c(1)	Interest bearing cash, BOY	
INT_BEAR_CASH_EOY_AMT	Schedule H	1c(1)	Interest bearing cash, EOY	
INT_COMMON_TR_BOY_AMT	Schedule H	1c(9)	Value of interest in common/collective trusts (CCTs), BOY	
INT_COMMON_TR_EOY_AMT	Schedule H	1c(9)	Value of interest in common/collective trusts (CCTs), EOY	
INT_MASTER_TR_BOY_AMT	Schedule H	1c(11)	Value of interest in master trust investment accounts (MTIAs), BOY	
INT_MASTER_TR_EOY_AMT	Schedule H	1c(11)	Value of interest in master trust investment accounts (MTIAs), EOY	
INT_ON_CORP_DEBT_AMT	Schedule H	2b(1)(C)	Interest Earnings -- Corporate debt instruments	
INT_ON_GOVT_SEC_AMT	Schedule H	2b(1)(B)	Interest Earnings - U.S. Govt securities	
INT_ON_OTH_INVST_AMT	Schedule H	2b(1)(F)	Interest Earnings - Other	
INT_ON_OTH_LOANS_AMT	Schedule H	2b(1)(D)	Interest Earnings - Loans (other than to participants)	
INT_ON_PARTCP_LOANS_AMT	Schedule H	2b(1)(E)	Interest Earnings - Participant loans	
INT_POOL_SEP_ACCT_BOY_AMT	Schedule H	1c(10)	Value of interest in pooled separate accounts (PSAs), BOY	
INT_POOL_SEP_ACCT_EOY_AMT	Schedule H	1c(10)	Value of interest in pooled separate accounts (PSAs), EOY	
INT_REG_INVST_CO_BOY_AMT	Schedule H	1c(13)	Value of interest in registered investment companies (e.g. mutual funds), BOY	
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).	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
IOB_INC			Other or unspecified income (Sch. H and I).	
IOH_AEXP			Other or unspecified administrative expenses (Sch. H only).	
IOH_APP			Unspecified appreciation (Sch. H only).	
IOH_ASST			Other or unspecified assets (Sch. H only).	
IOH_ASST_C7			Other or unspecified assets (Table C7) (Sch. H only).	
IOH_BEN			Other or unspecified benefits (Sch. H only).	
IOH_CONT			Unspecified contributions (Sch. H only).	
IOH_CONT_C12			Unspecified contributions (Table C12) (Sch. H only).	
IOH_DIV			Unspecified dividends (Sch. H only).	
IOH_EXP			Unspecified expenses (Sch. H only).	
IOH_INC			Other or unspecified income (Sch. H only).	
IOH_INC_C12			Other or unspecified income (Table C12) (Sch. H only).	
IOH_INT			Other or unspecified interest (Sch. H only).	
IOH_LIAB			Other liabilities (Sch. H only).	
ITB_LIAB			Total liabilities (Sch. H and I).	
JOINT_VENTURE_BOY_AMT	Schedule H	1c(5)	Partnership/Joint Venture interests, BOY	
JOINT_VENTURE_EOY_AMT	Schedule H	1c(5)	Partnership/Joint Venture interests, EOY	
K401			Plan is a defined contribution plan with Code section 401(k) feature.	1 = Yes, 0 = No
LARGE			Plan is a "large" plan, i.e., 100 or more total participants.	1 = Yes, 0 = No
LAST_RPT_PLAN_NUM	Form 5500	Part II, 4c	Plan number from last return/report	
LAST_RPT_SPONS_EIN	Form 5500	Part II, 4b	EIN from last return/report	
NET_ASSETS_BOY_AMT	Schedule H	1l	Net Assets, BOY	
NET_ASSETS_EOY_AMT	Schedule H	1l	Net Assets, EOY	
NET_INCOME_AMT	Schedule H	2k	Net Income	
NET_TRANSFERS			Net transfers.	
NON_CASH_CONTRIB_BS_AMT	Schedule H	2a(2)	Noncash contributions	
NON_INT_BEAR_CASH_BOY_AMT	Schedule H	1a	Total non-interest bearing cash, BOY	
NON_INT_BEAR_CASH_EOY_AMT	Schedule H	1a	Total non-interest bearing cash, EOY	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
OPR_EIN			Office of Policy Research assigned Employer Identification Number	9 digits
OPR_PN			Office of Policy Research assigned Employer Plan Number	4 digits
OPRTNG_PAYABLE_BOY_AMT	Schedule H	1h	Operating payables, BOY	
OPRTNG_PAYABLE_EOY_AMT	Schedule H	1h	Operating payables, EOY	
OTH_BNFT_PAYMENT_AMT	Schedule H	2e(3)	Other benefit payment amount	
OTH_CONTRIB_RCVD_AMT	Schedule H	2a(1)(C)	Other cash contributions	
OTH_INVST_BOY_AMT	Schedule H	1c(15)	Other general investments, BOY	
OTH_INVST_EOY_AMT	Schedule H	1c(15)	Other general investments, EOY	
OTHER_ADMIN_FEES_AMT	Schedule H	2i(4)	Administrative Expenses -- Other	
OTHER_EXPENSES_AMT			Other expenses.	
OTHER_INCOME_AMT	Schedule H	2c	Other income	
OTHER_LIAB_BOY_AMT	Schedule H	1j	Other liabilities, BOY	
OTHER_LIAB_EOY_AMT	Schedule H	1j	Other liabilities, EOY	
OTHER_LOANS_BOY_AMT	Schedule H	1c(7)	Loans (other than to participants), BOY	
OTHER_LOANS_EOY_AMT	Schedule H	1c(7)	Loans (other than to participants), EOY	
OTHER_RECEIVABLES_BOY_AMT	Schedule H	1b(3)	Receivables - other receivables, BOY	
OTHER_RECEIVABLES_EOY_AMT	Schedule H	1b(3)	Receivables - other receivables, EOY	
PART13			Total participants, formatted.	
PART14			Total participants, formatted.	
PARTCP_ACCOUNT_BAL_CNT	Form 5500	Part II, 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_BOY_AMT	Schedule H	1c(8)	Participant loans, BOY	
PARTCP_LOANS_EOY_AMT	Schedule H	1c(8)	Participant loans, EOY	
PARTICIPANT_CONTRIB_AMT	Schedule H	2a(1)(B)	Cash contributions from participants	
PDIR			Participant-direction flag.	0 = None; 1 = Partial; 2 = Total
PENSION_BENEFIT_PLAN_IND	Form 5500	Part II, 8a	Plan provides pension benefits	1 = Yes
PLAN_NAME	Form 5500	Part II, 1a	Name of plan	Text
PREF_STOCK_BOY_AMT	Schedule H	1c(4)(A)	Corporate stocks - Preferred, BOY	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
PREF_STOCK_EOY_AMT	Schedule H	1c(4)(A)	Corporate stocks - Preferred, EOY	
PRI_SUP_CODE			Primary/Supplemental plan indicator.	There are 25 different possible values for this item – see Table following this codebook
PROFESSIONAL_FEES_AMT	Schedule H	2i(1)	Administrative expenses -- Professional fees	
PYB			Plan year begin date	
PYE			Plan year end date	
REAL_ESTATE_BOY_AMT	Schedule H	1c(6)	Real estate (other than employer real property), BOY	
REAL_ESTATE_EOY_AMT	Schedule H	1c(6)	Real estate (other than employer real property), EOY	
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	
S_WGT			Plan weight used for computing stock quantities, such as assets, liabilities, and participation.	= WGT * BEST_FOR_PLAN
SAMPLE_TYPE			Sample type assigned by the best filing routine.	"L" = Large, "H" = Schedule H attached, but not large, "S" = plan included in a 5% sample of all other plans.
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	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
SMALL_NON_CASH_CONTRIB_BS_AMT	Schedule I	Part I, 2b	Non-cash contributions	
SMALL_OTHER_INCOME_AMT	Schedule I	Part I, 2c	Other Income	
SMALL_OTH_CONTRIB_RCVD_AMT	Schedule I	Part I, 2a3	Other contributions received/receivable	
SMALL_OTH_EXPENSES_AMT	Schedule I	Part I, 2h	Other expenses	
SMALL_OTH_LNS_PARTCP_EOY_AMT	Schedule I	Part I, 3f	Loans (other than to participants)	
SMALL_PARTICIPANT_CONTRIB_AMT	Schedule I	Part I, 2a2	Participant contributions	
SMALL_PERSONAL_PROP_EOY_AMT	Schedule I	Part I, 3g	Personal property	
SMALL_TOT_ASSETS_BOY_AMT	Schedule I	Part I, 1a	Total assets (BOY)	
SMALL_TOT_ASSETS_EOY_AMT	Schedule I	Part I, 1a	Total assets	
SMALL_TOT_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	
SOLEPLAN			Plan is the sole plan offered by employer.	1 = Yes
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	
SPONSOR_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)	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
SRDH_INC			Sum of reported detail: Income (Sch. H)	
SRDH_INC_C12			Sum of reported detail: Income (Sch. H) (Table C12)	
SRDH_INT			Sum of reported detail: Interest (Sch. H)	
SRDH_LIAB			Sum of reported detail: Liabilities (Sch. H)	
SRDH_LOANS			Sum of reported detail: Loans (Sch. H)	
SRDH_REC			Sum of reported detail: Receivables (Sch. H)	
SRDH_STOCK			Sum of reported detail: Stock (Sch. H)	
SUBTL_ACT_RTD_SEP_CNT	Form 5500	Part II, 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_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_PARTCP_BOY_CNT			Total participants, beginning-of-year	
TOT_TRANSFERS_FROM_AMT	Schedule H	2l(2)	Transfers of Assets from this plan	
TOT_TRANSFERS_TO_AMT	Schedule H	2l(1)	Transfers of Assets to this plan	
TOT_UNREALZD_APPRCTN_AMT	Schedule H	2b(5)(C)	Unrealized Appreciation -- Total	
TOTAL_DIVIDENDS_AMT	Schedule H	2b(2)(C)	Dividends -- Total	
TOTAL_INTEREST_AMT	Schedule H	2b(1)(G)	Interest Earnings -- Total	

SAS Variable Name	Source	5500 Item Number	Variable Description	Values
TOTAL_RENTS_AMT	Schedule H	2b(3)	Rents -- Total	
TPART			Total participants.	
TYPE_PENSION_BNFT_CODE	Form 5500	Part II, 8a	Pension characteristics codes	1A - 1H, 2A - 2P, 3A - 3H (see Form 5500 instructions for details)
TYPE_PLAN_ENTITY_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)
TYPE2			Plan type (2 values).	1 = DB, 2 = DC
TYPE3			Plan type (3 values).	1 = Defined Contribution (total), 2 = Cash Balance or similar, 3 = Other defined benefit
TYPE9			Plan type (9 values).	1 = Defined Benefit (total), 2 = Profit-sharing (including thrift-savings), 3 = Stock bonus, 4 = Target benefit, 5 = Money purchase, 6 = 403(b)(1), 8 = 403(b)(7), 9 = Code 408, X = Other defined contribution
UNREALZD_APPRCTN_OTH_AMT	Schedule H	2b(5)(B)	Unrealized Appreciation -- Other	
UNREALZD_APPRCTN_RE_AMT	Schedule H	2b(5)(A)	Unrealized Appreciation -- Real Estate	
UNSPEC_DIST_BNFT_AMT			Unspecified benefits distributed.	
UNSPEC_INVEST_EOY_AMT			Unspecified investments.	
WGT			Plan weight	

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

The following benefit codes are taken directly from pages 16 and 17 of the <u>2000 Instructions for Form 5500</u> promulgated by the IRS, PWBA, and PBGC. The complete document can be accessed at http://www.dol.gov/ebsa/pdf/2000-5500inst.pdf

Code	Defined Benefit Pension Features
1A	Benefits are primarily pay related.
1B	Benefits are primarily flat dollar (includes dollars per year of service)
1C	Cash balance or similar plan – Plan has a "cash balance" formula. For this purpose, a "cash balance" formula is a benefit formula in a defined benefit plan by whatever name (e.g., personal cash account plan, pension equity plan, life cycle plan, cash account plan, etc.) that rather than, or in addition to, expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a defined contribution plan such as a single sum distribution amount (e.g., 10 percent of final average pay times years of service, or the amount of the employee's hypothetical account balance).
1D	Offset arrangement – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
1E	Code section 401(h) arrangement – Plan contains separate accounts under Code section 401(h) to provide employee health benefits.
1F	Code section 414(k) arrangement – Benefits are based partly on the balance of the separate account of the participant (also include appropriate defined contribution pension feature codes)
1G	Covered by PBGC – Plan is covered under the PBGC insurance program (see ERISA section 4021)
1H	Plan covered by PBGC that was terminated and closed out for PBGC purposes – Before the end of the plan year (or a prior plan year), (1) the plan terminated in a standard (or distress) termination and completed the distribution of plan assets in satisfaction of all benefit liabilities (or all ERISA Title IV benefits for distress termination); or (2) a trustee was appointed for a terminated plan pursuant to ERISA section 4042.

Code	Defined Contribution Pension Features
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability of Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).
2B	Target benefit plan
2C	Money purchase (other than target benefit)
2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
2E	Profit-sharing
2F	ERISA section 404(c) Plan – This plan, or any part of it is intended to meet the conditions of 29 CFR 2550.404c-1.
2G	Total participant-directed account plan – Participants have the opportunity to direct the investment of all the assets allocated to their individual accounts, regardless of whether 29 CFR 2550.404c-1 is intended to be met.
2H	Partial participant-directed account plan – Participants have the opportunity to direct the investment of a portion of the assets allocated to their individual accounts, regardless of whether 29 CFR 2550.404c-1 is intended to be met.

2I	Stock bonus
2J	Code section 401(k) feature – A cash or deferred arrangement described in Code section 401(k) that is part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation or receive these amounts in cash.
2K	Code section 401(m) arrangement – Employee contributions are allocated to separate accounts under the plan or employer contributions are based, in whole or in part, on employee deferrals or contributions to the plan. Not applicable if plan is 401(k) plan with only QNECs and/or QMACs. Also not applicable if Code section 403(b)(1), 403(b)(7) or 408 arrangements/accounts/annuities.
2L	Code section 403(b)(1) arrangement – See Limited Pension Plan Reporting instructions for Code section 403(b)(1) arrangements for certain exempt organizations.
2M	Code section 403(b)(7) accounts – See Limited Pension Plan Reporting instructions for Code section 403(b)(7) custodial accounts for regulated investment company stock for certain exempt organizations.
2N	Code section 408 accounts and annuities – See Limited Pension Plan Reporting instructions for pension plan utilizing individual Code section 408 retirement accounts or annuities as the funding vehicle for providing benefits.
2O	ESOP other than a leveraged ESOP – A completed Schedule E must be attached to a Form 5500 filed for an ESOP.
2P	Leveraged ESOP – An ESOP that acquires employer securities with borrowed money or other debt-financing techniques. A completed Schedule E must be attached to a Form 5500 filed for an ESOP.
Code	**Other Pension Benefit Features**
3A	Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.
3B	Plan covering Self-Employed individuals.
3C	Plan not intended to be qualified – A plan not intended to be qualified under Code sections 401, 403, or 408.
3D	Master plan – A pension plan that is made available by a sponsor for adoption by employers; that is the subject of a favorable opinion letter; and for which a single funding medium (for example, a trust or custodial account) is established for the joint use of all adopting employers.
3E	Prototype plan – A pension plan that is made available by a sponsor for adoption by employers; that is the subject of a favorable opinion or notification letter; and under which a separate funding medium (for example, a separate trust or custodial account) is established for each adopting employer.
3F	Plan sponsor(s) received services of leased employees, as defined in Code section 414(n), during the plan year.
3G	One-participant plan – A plan without employees as defined in 29 CFR 2510.3-3(b)
3H	Plan sponsor(s) is (are) a member(s) of a controlled group (Code sections 414(b), (c), or (m)).

IX. Contents of the 2000 Form 5500 Research File CD-ROM

File name	Type	Contents
BUL00.sas7bdat	SAS data set	The 2000 Form 5500 Pension Research File. SAS Version 9 data set created under Windows 2000 Professional containing file used to create the 2000 Private Pension Plan Bulletin. Variables are from Form 5500, Schedule H, and Schedule I. See User Guide.doc.
A1.sas	SAS program	Creates Bulletin table A1, and illustrates the use of weight F_WGT for variables that are flows, and S_WGT for variables that are stocks. More examples of PROC Tabulate code available upon request. Run SETUP.SAS and Format source.sas before running this program.
A3, A4, C4, C9	SAS Program	More examples of PROC TABULATE code to create bulletin tables.
Format source.sas	SAS program	Creates the format library that must exist before any SAS programs can be run on the SAS data set above.
Form 5500 Research File User Guide.doc	MS Word	This document
SETUP.SAS	SAS program	Copies BUL00.sas7bdat from Network drive to Work Library. Creates a macro variable used to left justify footnotes in SAS program A1 and other Tabulate code. Sample PROC TABULATE code assumes that this little program has been run first.