PBGC Business Rule Edits Performed After Filing Submission

This document outlines business rule edits that PBGC enforces once a paper or uploaded electronic filing has been submitted to PBGC. Filings that do not adhere to these rules will go into 'suspense' where manual intervention is required to process the filings. The table lists the data element to be validated, the form(s) on which it appears, the validation performed to detect the error, the error level, the corresponding error message, and, for fatal errors, the transaction that is suspended.

Columns in the table are interpreted as follows:

<u>Column</u>	<u>Definition</u>
DATA ELEMENT	Name of the data element upon which the validation is performed
FORM 1, SCH A (2000 and before), SCH A (2001 and after), FORM 1-EZ, FORM 1-ES, OTHR	Indication of the form for which the validation is performed. Forms are indicated with a tick mark in the appropriate column or are listed in the "OTHR" column. Different validations or resulting error messages may apply to the same data element in different forms.
VALIDATION	The conditions that must be met in order for the data element to pass the validation
ERR LVL	Type of error that results from failing the associated validation: <u>Fatal Error (F):</u> suspend the transaction indicated and initiate workflow for suspense processing <u>Warning Error Requiring Approval (WA):</u> post the transaction and flag or provide notification of the error. Require supervisor review of the service request prior to closing <u>Warning Error No Approval (WN):</u> post the transaction and flag or provide notification of the error. The analyst may research and close the service request at their own discretion
ERR MESSAGE	The message generated by the system when the conditions stated in the validation are not met
TRANSACTION SUSPENDED	The transaction that is suspended as a result of a Fatal Error. The suspended transaction can be the entire form (e.g., Form 1/Schedule A) or a subsequent transaction that would be triggered by a sub-set of form data (e.g., Update Demographic Information)

FORM VALIDATIONS { TC "Table C-2. Common Edits" \l 8 }

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Accrual Factor		X	X				If filing method is "ACM" (item 1(b)(1) or 1(b)(2) of Schedule A), should be 1.07. If filing method is "Modified ACM" (item 1(c) of Schedule A), should be 1 plus the product of .07 times the number of years (rounded to the nearest hundredth of a year) between the date in item 2 of Schedule A and the date in item 1(c) of Schedule A.	WN	Inaccurate accrual factor	
Adjusted Value of Plan Assets		X	X				Must equal Value of Plan Assets (a) – Contribution Receivables (b) + Discounted Paid Contributions (c)	WN	Adjusted Value of Plan Assets calculated incorrectly	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Adjusted Value of Vested Benefits - ACM		X	X				The AVVB reported in item 2(b)(1) of the variable-rate premium information (on the premium form) must be one of the following three numbers: (1) The value of vested benefits in item 2(a)(1), but this alternative exists only if the Required Interest Rate for the plan entered in item 2 is equal to or greater than the plan interest rate entered in items 2(a)(1) and 2(a)(2); (2) The value of vested benefits in item 2(a)(1) multiplied by $.94^{(RIR - BIR)}$, where RIR is the Required Interest Rate for the plan entered in item 2 and BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2) (note: this is the alternative to use when doing a PBGC VRP estimate); or (3) The value of vested benefits in item 2(a)(1) multiplied by the applicable "substitution factor" found in the substitution factor table (see Appendix E: ACM Substitution Factors) based on the difference between RIR and BIR.	WN	ACM AVVB Calculated Incorrectly for Retirees/Beneficiaries Receiving Payments	
Adjusted Value of Vested Benefits - ACM		X	X				The AVVB reported in item 2(b)(2) of the variable-rate premium information (on the premium form) must be one of the following three numbers (note: 2(b)(2) need not be determined using the method that corresponds to the method used to determine 2(b)(1)):* (1) The value of vested benefits in item 2(a)(2) multiplied by 1.07, but this alternative exists only if the Required Interest Rate for the plan entered in item 2 is equal to	WN	ACM AVVB Calculated Incorrectly for Participants Not Receiving Payments	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							or greater than the plan interest rate entered in items 2(a)(1) and 2(a)(2);			
							(2) The value of vested benefits in item 2(a)(2) multiplied by 1.07, further multiplied by $((100 + BIR) / (100 + RIR))^{(ARA - 50)}$, and further multiplied by $.94^{(RIR - BIR)}$, where RIR is the Required Interest Rate for the plan entered in item 2, BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2), and ARA is the assumed retirement age entered in item 2 (note: this is the alternative to use when doing a PBGC VRP estimate); or			
							(3) The value of vested benefits in item 2(a)(2) multiplied by 1.07, further multiplied by $((100 + BIR) / (100 + RIR))^{(ARA - 50)}$, and further multiplied by the applicable "substitution factor" found in the substitution factor tables (see Appendix E: ACM Substitution Factors) based on the difference between RIR and BIR, where RIR is the Required Interest Rate for the plan entered in item 2, BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2), and ARA is the assumed retirement age entered in item 2.			
Adjusted Value of Vested Benefits - Modified ACM		X	X				The AVVB reported in item 2(b)(1) of the variable-rate premium information (on the premium form) must be one of the following three numbers:* (1) The value of vested benefits in item 2(a)(1), but this alternative exists only if the Required Interest Rate for the plan entered in item 2 is equal to or greater than the plan interest rate entered in items	WN	Modified ACM AVVB Calculated Incorrectly for Retirees/Beneficiaries Receiving Payments	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							2(a)(1) and 2(a)(2);			
							(2) The value of vested benefits in item 2(a)(1) multiplied by $.94^{(RIR - BIR)}$, where RIR is the Required Interest Rate for the plan entered in item 2 and BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2) (note: this is the alternative to use when doing a PBGC VRP estimate); or			
							(3) The value of vested benefits in item 2(a)(1) multiplied by the applicable "substitution factor" found in the substitution factor table (see Appendix E) based on the difference between RIR and BIR.			
							Note: All item numbers refer to fields on the Schedule A			
Adjusted Value of Vested Benefits - Modified ACM		X	X				The AVVB reported in item 2(b)(2) of the variable-rate premium information (on the premium form) must be one of the following three numbers (note: 2(b)(2) need not be determined using the method that corresponds to the method used to determine 2(b)(1)):* (1) The value of vested benefits in item 2(a)(2) multiplied by the sum of 1 plus the product of .07 times the number of years (rounded to the nearest hundredth of a year) from the determination date reported in item 2 to the date of plan termination reported in item 1(c), but this alternative exists only if the Required Interest Rate for the plan entered in item 2 is equal to or greater than the plan interest rate entered in items 2(a)(1) and 2(a)(2);	WN	Modified ACM AVVB Calculated Incorrectly for Participants Not Receiving Payments	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							(2) The value of vested benefits in item 2(a)(2) multiplied by the sum of 1 plus the product of .07 times the number of years (rounded to the nearest hundredth of a year) from the determination date reported in item 2 to the date of plan termination reported in item 1(c), further multiplied by $((100 + BIR) / (100 + RIR))^{(ARA - 50)}$, and further multiplied by $.94^{(RIR - BIR)}$, where RIR is the Required Interest Rate for the plan entered in item 2, BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2), and ARA is the assumed retirement age entered in item 2 (note: this is the alternative to use when doing a PBGC VRP estimate); or			
							(3) The value of vested benefits in item 2(a)(2) multiplied by the sum of 1 plus the product of .07 times the number of years (rounded to the nearest hundredth of a year) from the determination date reported in item 2 to the date of plan termination reported in item 1(c), further multiplied by $((100 + BIR) / (100 + RIR))^{(ARA - 50)}$, and further multiplied by the applicable "substitution factor" found in the substitution factor tables (see Appendix E: ACM Substitution Factors) based on the difference between RIR and BIR, where RIR is the Required Interest Rate for the plan entered in item 2, BIR is the plan interest rate entered in items 2(a)(1) and 2(a)(2), and ARA is the assumed retirement age entered in item 2.			

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Adjusted Value of Vested Benefits		X	X				For "General Rule" filing method, must be numeric or null	F	Reported Adjusted Value of Vested Benefits is non-numeric	
Adjusted Value of Vested Benefits		X	X				Total (3) must equal value for "Retirees/beneficiaries receiving payment" (1) + value for "Participants not receiving payments" (2)	WN	Total Adjusted Value of Vested Benefits calculated incorrectly	
Amount Due	X						Must equal 14(a) + 14(b) + 14(c) – 15(a) – 15(b), or if result of calculation is less than zero, entry must be zero or null	WN	Amount due calculated incorrectly	
Amount Due					X		Must equal 6(a) + 6(b) – 7, or if result of calculation is less than zero, entry must be zero or null	WN	Amount due calculated incorrectly	
Amount Due				X			Must equal 14 – 15(a) – 15(b), or if result of calculation is less than zero, entry must be zero or null	WN	Amount due calculated incorrectly	
Assumed Retirement Age		X	X				Must be greater than or equal to 55, and less than or equal to 70	WN	Assumed Retirement Age outside of probable range	
AUVB		X	X				AUVB must be numeric or null	F	AUVB is non-numeric	Form 1/Schedule A
AUVB		X	X				If AUVB is 0 or null, then variable-rate premium must be 0	F	Variable rate premium incorrect based on AUVB	Form 1/Schedule A
AUVB		X	X				Must equal calculated value	F	AUVB calculated incorrectly	Form 1/Schedule A
AUVB – ACM Logic		X	X				For a General Rule filing, the system should validate that if the amount in item 2(b)(3) of the VRP data is less than or equal to the amount in item 3(d) of the VRP data, then the amount in item 4 of the VRP data is zero	F	AUVB should be zero for General Rule filings if assets equal or exceed liabilities	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
AUVB – ACM Logic		X	X				For a General Rule filing, the system should validate that if the amount in item 2(b)(3) of the VRP data is greater than the amount in item 3(d) of the VRP data, then the amount in item 4 of the VRP data is equal to the item 2(b)(3) amount minus the item 3(d) amount, with the result (if it is not evenly divisible by 1,000) rounded up to the next even thousand.	F	AUVB calculated incorrectly – General Rule	
AUVB – ACM Logic		X	X				For an ACM or Modified ACM filing where the participant count is less than 500, the system should validate that if the amount in item 2(b)(3) of the VRP data is less than or equal to the amount in item 3(d) of the VRP data, then the amount in item 4 of the VRP data is zero.	F	AUVB should be zero for small plans if assets equal or exceed liabilties	
AUVB – ACM Logic		X	X				For an ACM or Modified ACM filing where the participant count is less than 500, the system should validate that if the amount in item 2(b)(3) of the VRP data is greater than the amount in item 3(d) of the VRP data, then the amount in item 4 of the VRP data is equal to the difference between the item 2(b)(3) amount and the item 3(d) amount, multiplied by $(1 + RIR / 100)^{Y}$, with the result (if it is not evenly divisible by 1,000) rounded up to the next even thousand, where RIR is the Required Interest Rate for the plan entered in item 2 and: (1) Y is equal to 1 if either: (a) the PYC reported in the most recently filed premium filing for the plan year preceding the premium payment year is the same day of the same month as the PYC	F	AUVB calculated incorrectly – ACM or Modified ACM Small Plan	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							reported in the most recently filed premium filing for the premium payment year, or			
							(b) the PYC and PYE reported in the most recently filed premium filing for the plan year preceding the premium payment year are for a valid 52-53-week year.			
							(2) Otherwise, Y is equal to the number of days in the plan year preceding the premium payment year (counting both the first day and the last day of the short plan year) divided by 365, expressed as a decimal fraction of 1.0 with two digits to the right of the decimal point.			
AUVB – ACM Logic		X	X				For an ACM or Modified ACM filing where the participant count is 500 or more, the system should check to make sure that* — (1) the amount in item 4 is zero if the following algebraic sum is negative or zero: (a) the (positive, negative, or zero) "amount included ... due to significant events" reported in item 7 (which should be positive if UVBs have increased due to sig events), plus (b) the (positive, negative, or zero) amount by which the amount in item 2(b)(3) of the VRP data exceeds the amount in item 3(d), multiplied by $(1 + RIR / 100)^Y$, where RIR is the Required Interest Rate for the plan entered in item 2 and — (i) Y is equal to 1 if either — (A) the PYC reported in the most	F	AUVB calculated incorrectly – ACM or Modified ACM Large Plan	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							recently filed premium filing for the plan year preceding the premium payment year is the same day of the same month as the PYC reported in the most recently filed premium filing for the premium payment year, or			
							(B) the PYC and PYE reported in the most recently filed premium filing for the plan year preceding the premium payment year are for a valid 52-53-week year; and			
							(ii) otherwise, Y is equal to the number of days in the plan year preceding the premium payment year (counting both the first day and the last day of the short plan year) divided by 365, expressed as a decimal fraction of 1.0 with two digits to the right of the decimal point;			
							(2) Otherwise, the amount in item 4 is equal to the algebraic sum — rounded up (if it is not evenly divisible by 1,000) to the next even thousand — of:			
							(a) the (positive, negative, or zero) "amount included ... due to significant events" reported in item 7 (which should be positive if UVBs have increased due to sig events), plus			
							(b) the (positive, negative, or zero) amount by which the amount in item 2(b)(3) of the VRP data exceeds the amount in item 3(d), multiplied by $(1 + RIR / 100)^Y$, where RIR is the Required Interest Rate for the plan entered in item 2 and —			
							(i) Y is equal to 1 if either —			
							(A) the PYC reported in the most recently filed premium filing for the plan year preceding the premium payment year is the same day of the			

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
							same month as the PYC reported in the most recently filed premium filing for the premium payment year, or			
							(B) the PYC and PYE reported in the most recently filed premium filing for the plan year preceding the premium payment year are for a valid 52-53-week year; and			
							(ii) otherwise, Y is equal to the number of days in the plan year preceding the premium payment year (counting both the first day and the last day of the short plan year) divided by 365, expressed as a decimal fraction of 1.0 with two digits to the right of the decimal point			
Business/Industry Code	X			X			Must be a valid code from the Code Table (from the PBGC Premium instructions for that plan year)	WN	Invalid Industry Code	
Certification of Enrolled Actuary		X	X				If (a) is selected, filing method must be "General Rule"	WN	General Rule filing method with certification of (a)	Pre 2005
Certification of Enrolled Actuary		X					If (c) is selected, filing method must be "General Rule"	WN	General Rule filing method with certification of (c)	
Certification of Enrolled Actuary			X				If (b) is selected, filing method must be "General Rule"	WN	General Rule filing method with certification of (b)	Pre 2005
Certification of Enrolled Actuary		X					If (b) is selected, exemption for fully funded plan with fewer than 500 participants must be selected	WN	Certification of (b) without selection of exemption for fully funded plan with fewer than 500 participants	
Certification of Enrolled Actuary		X					If (e) is selected, exemption for plan at full funding limit must be selected	WN	Certification of (e) without selection of exemption for plan at full funding limit	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Certification of Enrolled Actuary		X					If (d) is selected, filing method must be ACM or modified ACM, and participant count must be 500 or more	WN	(d) selected and filing method is not ACM or modified ACM, or participant count is fewer than 500	
Certification of Enrolled Actuary			X				If (c) is selected, filing method must be ACM or modified ACM, and participant count must be 500 or more	WN	(c) selected and filing method is not ACM or modified ACM, or participant count is fewer than 500	Pre 2005
Certification of Enrolled Actuary		X					If (d) is selected, one or more of the S.E. boxes must be selected	WN	(d) selected with no S.E. selection	
Certification of Enrolled Actuary			X				If (c) is selected, one or more of the S.E. boxes must be selected	WN	(c) selected with no S.E. selection	
Certification of Enrolled Actuary			X				If the Significant Events item is populated, filing method must be ACM or modified ACM, and participant count must be 500 or more	WN	(c) selected and filing method is not ACM or modified ACM, or participant count is fewer than 500	2005 only (new requirement)
Certification of Enrolled Actuary		X					If a negative amount due to significant events is indicated (the box in (d)2 is selected), S.E. (3) must be selected	WN	Negative amount due to significant events is indicated for significant event other than S.E. (3)	
Certification of Enrolled Actuary			X				If a negative amount due to significant events is indicated (the box in (c)2 is selected), S.E. (3) must be selected	WN	Negative amount due to significant events is indicated for significant event other than S.E. (3)	
Certification of Enrolled Actuary			X				If a negative amount due to significant events is indicated, S.E. (3) must be selected	WN	Negative amount due to significant events is indicated for significant event other than S.E. (3)	2005 only (new requirement)
Certification of Enrolled Actuary		X					If any S.E. selection (1) through (7) has been made, an amount must be entered in (d)2	WN	S.E. selection has been made with no amount due to significant events entered	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Certification of Enrolled Actuary			X				If any S.E. selection (1) through (7) has been made, an amount must be entered in (c)2	WN	S.E. selection has been made with no amount due to significant events entered	
Certification of Enrolled Actuary			X				If any S.E. selection (1) through (7) has been made, a significant events amount must be entered	WN	S.E. selection has been made with no amount due to significant events entered	2005 only (new requirement)
Certification of the Enrolled Actuary – Enrollment Number, Signature, Date, Printed or Typed Name		X	X				If filing method is General Rule or if the participant count is 500 or more on the Form 1, must be present	WA	Filing method is General Rule or if the participant count is 500 or more with no certification by enrolled actuary	
Certification of the Enrolled Actuary – Enrollment Number, Signature, Date, Printed or Typed Name		X		X			If "Fully funded plan with fewer than 500 participants" or "plan at full funding limit" is selected, must be present	WA	"Fully funded plan with fewer than 500 participants" or "plan at full funding limit" with no certification by enrolled actuary	
Certification of the Enrolled Actuary – Street Address, City, State, Zip Code		X	X				If filing method is General Rule or if the participant count is 500 or more on the Form 1, must be present	WN	Filing method is General Rule or if the participant count is 500 or more with no address information for enrolled actuary	
Certification of the Enrolled Actuary – Street Address, City, State, Zip Code		X		X			If "Fully funded plan with fewer than 500 participants" or "plan at full funding limit" is selected, must be present	WN	"Fully funded plan with fewer than 500 participants" or "plan at full funding limit" with no address information for enrolled actuary	
Contribution Receivables		X	X				Must be numeric or null	F	Contribution Receivables non-numeric	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
CUSIP	X			X			The first six characters of a CUSIP are alphanumeric, with the first three characters numeric only	WN	CUSIP not correctly formatted (first three alphanumeric, next three numeric)	2005 and after
Discounted Paid Contributions		X	X				Must be numeric or null	F	Discounted Paid Contributions non-numeric	
Does EIN/PN match entry on (prior year) 5500	X			X			One and only one check box must be selected	WN	Multiple selections for 5500 form match	
								WN	No selection for 5500 form match	
Does EIN/PN match entry on (prior year) 5500	X			X			If "No" is selected, 5500 EIN/PN must be populated	WN	Required 5500 EIN/PN not given	
EIN/PN	X	X	X	X	X	SOA, Pay-ment	Must be non-zero and numeric. The EIN and PN must be 9 and 3 characters in length NOTE: although this is technically 2 fields, they should be edited as one, since when one fails, the other does also	F	EIN/PN non-numeric or 0	Form 1/Schedule A, Form 1-EZ, Form 1-ES
EIN/PN (page 2)	X	X	X	X			Must equal EIN/PN from page 1	F	Page 2 EIN/PN not equal to page 1 EIN/PN	Form 1/Schedule A, Form 1-EZ
EIN/PN Effective Date of Change	X			X	X		IF Prior EIN/PN non-blank, then must be non-blank	WA	EIN/PN change effective date not provided	
EIN/PN Effective Date of Change	X			X	X		IF Prior EIN/PN non-blank, then Must be a valid date.	F	Invalid EIN/PN change effective date	
EIN/PN Effective Date of Change	X			X	X		IF Prior EIN/PN non-blank, then Must not be <1974	WA	EIN/PN change effective date < 1974	
Exemption Category				X			A box must be selected	F	No exemption category selected	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Exemption Category		X		X			Only one box may be selected	WN	Multiple exemption categories selected	
Exemption Category		X		X			If "fully funded plan with fewer than 500 Participants" is selected, participant count must be less than 500	F	"fully funded plan with fewer than 500 Participants" selected with greater than 500 participants	
Exemption Category		X		X			If standard termination exemption is selected the date must be present, valid, and on or before the PYC	F	Standard Termination date not present, invalid, or after PYC start date	
Filing Method			X				One and only one of the following Filing Methods must be present (General Rule, Alt method – less than 500, Alt method – 500 or more, Terminated - distress).	F	Plan indicated no or multiple filing methods	
Filing Method		X					One and only one of the following Filing Methods must be present (General Rule, Alt method – less than 500, Alt method – 500 or more, Terminated - distress, Exempt – no vested participants, Exempt – 412(i) plans, Exempt – fully funded < 500, Exempt - terminated, or Exempt – funding limit).	F	Plan indicated no or multiple filing methods	Form 1/Schedule A
Filing Method		X	X				If "plan with 500 or more participants" is selected, participant count on the Form 1 must be 500 or more	F	"Plan with 500 or more participants" selected, with participant count of fewer than 500 on the Form 1	
Filing Method		X	X				If "plan with fewer than 500 participants" is selected, participant count on the Form 1 must be less than 500	F	"Plan with fewer than 500 participants" selected, with participant count of 500 or more on the Form 1	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Filing Method		X	X				If "Termination with a (prior year) Plan Year termination date of" is selected, date must be present, valid, and on or before the PYC of the filing	F	"Termination with a (prior year) Plan Year termination date of" is selected with no date, an invalid date, or a date after the PYC	
Filing Method		X	X				If "General Rule" is selected, plan value of vested benefits must be null	WN	"General Rule" selected with vested benefits reported	
Filing Method		X	X				If "General Rule" is selected, the accrual factor must be null	WN	"General Rule" selected with accrual factor reported	
Filing Method		X					If "plan with 500 or more participants" is selected, Enrolled Actuary must certify that adjusted UVBs reflect the occurrence, if any, of significant events (by initialing box 7(d))	F	"Plan with 500 or more participants" is selected, without Enrolled Actuary certifying that adjusted UVBs reflect the occurrence, if any, of significant events (by initialing box 7(d))	
Filing Method			X				If "plan with 500 or more participants" is selected, Enrolled Actuary must certify that adjusted UVBs reflect the occurrence, if any, of significant events (by checking box 7(c))	F	"Plan with 500 or more participants" is selected, without Enrolled Actuary certifying that adjusted UVBs reflect the occurrence, if any, of significant events (by checking box 7(c))	
Multiemployer Plan Certification - date	X						If Plan Type is ME (Multiemployer), then date of certification must be on or before the receipt date of the filing and on or after the PYC	WN	Plan Administrator did provided an invalid date on Form 1	
Multiemployer Plan Certification – "print or type name"	X						If Plan Type is ME (Multiemployer), then printed or typed name must be present on Form 1	WN	Plan administrator did not print or type name on Form 1	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Multiemployer Plan Certification - signature	X						If Plan Type is ME (Multiemployer), then signature must be present on Form 1	F	Plan administrator did not sign Form 1	
Multiemployer premium	X						If plan type is single-employer, must be zero or null	WN	Multiemployer premium reported for single-employer plan	
N/A – Form Level Validation	X	X	X				For single-employer plans, a Form 1 must have a corresponding Schedule A with the same EIN-PN-PYC.	F	No Schedule A with same EIN/PN/PYC for the single-employer Form 1	Form 1/Schedule A
N/A – Form Level Validation	X	X	X				For multiemployer plans, a Form 1 must not have a corresponding Schedule A with the same EIN-PN-PYC.	F	Schedule A with the same EIN/PN/PYC received for a multiemployer Form 1	Form 1/Schedule A
N/A – Form Level Validation	X	X	X	X	X		No two forms of the same type in the same envelope may have the same EIN/PN/PYC	F	Multiple forms of the same type with same EIN/PN/PYC	Form 1/Schedule A, Form 1-ES, or Form 1-EZ
N/A – Form Level Validation	X	X	X	X	X		No two final filings (Form 1, Form 1/Schedule A or Form 1-EZ) or estimated filings (Form 1-ES) in the same envelope may have the same EIN/PN/PYC	F	Multiple final filings or estimated filings with same EIN/PN/PYC	Form 1/Schedule A, Form 1-ES, or Form 1-EZ
N/A – Form Level Validation		X	X				Within the envelope with a Schedule A, there must be a Form 1 with the same EIN/PN/PYC	F	Schedule A does not have a Form 1 with same EIN/PN/PYC	Form1/Schedule A
Overpayment	X						Must equal 15(a) + 15(b) – 14(a) – 14(b) – 14(c), or if result of calculation is less than zero, entry must be zero or null	WA	Overpayment calculated incorrectly	
Overpayment				X			Must equal 15(a) + 15(b) – 14, or if result of calculation is less than zero, entry must be zero or null	WA	Overpayment calculated incorrectly	
Overpayment	X			X			Overpayment is zero or null and the refund checkbox is marked	WN	Plan is requesting a refund for zero amount.	2005

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Overpayment	X			X			Overpayment is greater than zero and the refund and credit checkboxes are marked.	WA	Plan has not properly indicated if they would like a refund or credit for the overpayment.	2005
Participant count	X			X	X		Must be numeric	F	Participant count is non-numeric	Form 1/Schedule A, Form 1-ES
Participant count	X				X		The flat rate portion of the premium must equal (participant count from form) * (appropriate flat premium rate based on plan type and PYC)	F	Verify the participant count, plan type, and flat rate premium	Form 1/Schedule A, Form 1-ES
Participant count				X			The flat rate portion of the premium must equal (participant count from form) * (appropriate flat premium rate based on plan type and PYC)	F	Verify the participant count and flat rate premium	Form 1-EZ
Participant Count (Single Employer AND Multi Employer)					X		One and only one participant count must be completed	F	Both or neither Single- and Multi- employer participant count indicated	Form 1-ES
Participant Notice Certification		X	X	X			One and only one box must be selected	WN	No or multiple selections made for P-Notice Certification	
Participant Notice Certification		X	X	X			If "was not required to be issued" is selected, variable rate premium for the prior plan year must be zero or null	WN	Variable rate premium paid in prior plan year for plan reporting P-Notice not required	
Plan Administrator Address	X			X	X		Populate only if Addr 1 OR Addr 2 and city, state and Zip are non-blank	N/A		
Plan Administrator Address	X			X	X		Address must successfully be normalized per USPS standards	F	Plan Administrator Address could not be normalized	Update Demographic Information
Plan Administrator Address	X			X	X		Normalized Address must be valid, per a 3rd party database	F	Plan Administrator Address Invalid	Update Demographic Information

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Plan Administrator Name	X			X	X		Populate only if non-blank. If blank, leave header on database as is.	N/A		
Plan Administrator Name and Address	X			X	X		If the field "Check if same as plan sponsor and go to item 3" is blank, and if all the fields of the Plan Administrator name and address are blank and if plan administrator was the same as plan sponsor on the most recent filing, then the Plan Administrator fields will be populated from the Plan Sponsor fields.	N/A		
Plan Adoption Date	X			X			If first year's premium filing is yes, then must be present	F	First time filing without plan Adoption date	Form 1/Schedule A, Form 1-EZ
Plan Adoption Date	X			X			If present, must be a valid date before the end of the period of the filing form	F	Invalid Plan Adoption Date	Form 1/Schedule A, Form 1-EZ
Plan Coverage Date	X			X			If first year's premium filing is yes, then must be present	F	First time filing without plan Coverage date	Form 1/Schedule A, Form 1-EZ
Plan Coverage Date	X			X			If present, must be a valid date within the applicable period for the filing form, based on the form code	F	Invalid Plan Coverage Date or Coverage Date not current	Form 1/Schedule A, Form 1-EZ
Plan Coverage Date	X			X			Cannot be earlier than the earlier of the Plan Adoption Date and Plan Effective Date	F	Invalid Plan Coverage Date	Form 1/Schedule A, Form 1-EZ
Plan Coverage Status	X			X			One and only one box must be selected	WN	No coverage status or both covered and uncertain status indicated	
Plan Coverage Status	X			X			If "uncertain" then send notification for Coverage Determination	WN	Plan uncertain of coverage status. Send e-mail to STCD	
Plan Effective Date	X			X			If first year's premium filing is yes, then must be present.	F	First time filing without plan Effective date	Form 1/Schedule A, Form 1-EZ

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Plan Effective Date	X			X			If present, must be a valid date before the end of the period of the filing form	F	Invalid Plan Effective Date	Form 1/Schedule A, Form 1-EZ
Plan Sponsor Address	X			X	X		Populate only if Addr 1 OR Addr 2 and city, state and Zip are non-blank	N/A		
Plan Sponsor Address	X			X	X		Address must successfully be normalized per USPS standards	F	Plan Sponsor Address could not be normalized	Update Demographic Information
Plan Sponsor Address	X			X	X		Normalized Address must be valid, per a 3rd party database	F	Plan Sponsor Address Invalid	Update Demographic Information
Plan Sponsor Name	X			X	X		Populate only if non-blank. If blank, leave header on database as is.	N/A		
Plan Type	X						If single employer field is non-blank on Form 1, then Schedule A must be present	F	Single Employer did not provide Schedule A	Form 1/Schedule A
Plan Type	X						If Multiemployer box is selected, then there must not be a Schedule A for the EIN/PN/PYC	F	Multiemployer plan submitted Schedule A	Form 1/Schedule A
Plan Type	X						One and only one plan type check box must be selected	F	Both multi and single plan type blank	Form 1/Schedule A
								F	Both multi and single plan type checked	Form 1/Schedule A
Plan Value of Vested Benefits – Interest Rate		X	X				If present, reported interest rates must be equal	WN	Different interest rates used for plan value of vested benefits	
Plan Value of Vested Benefits – Value		X	X				If present, must be numeric	F	Plan Value of Vested Benefits non-numeric	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Plan Value of Vested Benefits – Value		X	X				Total (3) must equal value for "Retirees/beneficiaries receiving payment" (1) + value for "Participants not receiving payments" (2)	WN	Total Value of Vested Benefits calculated incorrectly	
Plan Values are determined as of		X	X				If "General Rule" is selected as the filing method, must be equal to the PYC or PYC – 1 day; If ACM is selected as the filing method, must equal the most recent prior year PYC; If Modified ACM is selected as the filing method, must equal any prior year PYC.	WN	Invalid date based on filing method	
Premium Credits – Amount paid with Form 1-ES	X			X			Must equal amount paid as shown on Form 1-ES (item 8)	WA	Credit for estimated payment not equal to amount shown on Form 1-ES	
Prior Year 5500 EIN/PN	X						If present, must be non-zero and numeric. The EIN and PN must be 9 and 3 characters in length	WN	Invalid prior year 5500 EIN/PN	
PYC (Plan year beginning date)	X	X	X	X	X		Must be a valid date.	F	PYC is an invalid date	Form 1/Schedule A, Form 1-EZ, Form 1-ES
PYC (Plan year beginning date)	X	X	X	X	X		PYC must be within the period covered by the Form, based on the Form Code	F	PYC not within the period covered by the Form	Form 1/Schedule A, Form 1-EZ, Form 1-ES
PYC (Plan year beginning date)	X			X			PYC must not be before the Plan Effective Date	F	PYC before Plan Effective Date	Form 1/Schedule A, Form 1-EZ
PYE	X			X	X		PYE must be a valid date not < 1975	F	PYE invalid or <1975	Form 1/Schedule A, Form 1-EZ, Form 1-ES
PYE	X			X	X		PYE must not be more than 53 weeks after the PYC	F	PYE is more than 53 weeks after PYC	
PYE	X			X	X		PYE must be on or after the PYC for the same plan year	F	PYE before PYC	Form 1/Schedule A, Form 1-EZ, Form 1-ES

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Refund electronic funds transfer data	X						If any data is present, the refund check box must be selected	WA	EFT data present without refund check box selected	
Required Interest Rate		X	X				Must equal appropriate Required Interest Rate for the PYC, based the published tables	WA	Inaccurate RIR for the PYC	
Signature of Plan Administrator		X	X	X	X		Must be present	F	No signature present	
Signature of Plan Administrator – "print or type name"		X	X	X	X		Printed or typed name must be present	WN	Printed or typed name not present	
Signature of Plan Administrator – date		X	X	X	X		Date of certification must be on or before the receipt date of the filing and on or after the PYC	WN	Invalid date of certification	
Single Employer flat rate premium	X						If plan type is multiemployer, must be zero or null	WN	Single employer flat rate premium reported for multiemployer plan type	
Single Employer Total Premium	X						Must be equal to Single Employer flat rate premium (b) + Single Employer variable-rate premium (c)	F	N/A	
Single Employer Total Premium	X						If plan type is multiemployer, must be zero or null	WN	Single employer total premium reported for multiemployer plan type	
Single Employer Variable Rate Premium	X						Must equal variable rate premium from Schedule A	F	Variable rate premium on Form 1 does not match Schedule A	Form 1/Schedule A
Single Employer Variable Rate Premium	X						If plan type is multiemployer, must be zero or null	WN	Single employer variable rate premium reported for multiemployer plan type	
Total Credit	X			X			Must equal sum of amount paid with Form 1-ES + Other Credits	WA	Total Credit not equal to amount paid with Form 1-ES + Other Credits	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Transfer Type	X			X	X		One and only one Transfer Type must be checked for a given transfer	F	Plan indicates more than 1 transfer type for 1 transfer	Merger/Consolidation/Spin-Off/Split-up
Transfer Type	X			X			If Transfer Type is "C" then filing must be first year's filing for the EIN/PN in the database	F	Transfer Type is "C" and prior year filings exist for the EIN/PN	
Transfer Type	X						If Transfer Type is "C", two transferors must be present	WN	Consolidation indicated with less than two transferors	
Transfer Type					X		Transfer Type must not be "C"	F	Transfer Type "C" indicated on Form 1-ES	
Transfer Type				X			If Transfer Type is "C", attachments must be indicated	WN	Consolidation indicated with no attachments indicated	
Transfers from disappearing plans	X			X	X		If Transferor EIN/PN is present then Transfer date must be present	F	Plan did Not Provide Transfer date	Merger/Consolidation/Spin-Off/Split-up
Transfers from disappearing plans	X			X	X		If Transfer Date is present, then Transferor EIN/PN must be present	F	Plan did not provide Transferor EIN/PN	Merger/Consolidation/Spin-Off/Split-up
Transfers from disappearing plans	X			X	X		If "yes" is selected, then at least one Transferor, Transfer Date, and type must be present	F	Transfer indicated with no detail provided	Merger/Consolidation/Spin-Off/Split-up
Transfers from disappearing plans	X			X	X		If "no" is selected, then no Transfer data should be present	F	Transfer data present with no Transfer indicated	Merger/Consolidation/Spin-Off/Split-up
Transfers from disappearing plans	X			X	X		If present, Transfer Date must be a valid date	F	Transfer Date is not a valid Date	Merger/Consolidation/Spin-Off/Split-up
Value of Plan Assets		X	X				Must be numeric or null	F	Value of Plan Assets non-numeric	
Value of Plan Assets – Date		X	X				Must equal the "Plan Values are determined as of" date	WN	Date of Valuation of Plan Assets not equal to date Plan Values were determined	

DATA ELEMENT	FORM 1	SCH A (2000 and before)	SCH A (2001 and after)	FORM 1-EZ	FORM 1-ES	OTHR	VALIDATION	ERR LVL	ERR MESSAGE	TRANSACTION SUSPENDED
Variable Rate Premium		X	X				Must equal AUVB * 0.009	F	Variable Rate Premium calculated incorrectly	Form 1/Schedule A
Variable Rate Premium		X					If filing method is (Exempt – no vested part, Exempt – 412(i) plans, Exempt – full fund < 500, Exempt - terminated, Exempt – funding limit) then Variable Rate Premium must = 0 or null	F	Exemption and variable rate premium both reported	Form 1/Schedule A