

**FLORIDA DEPARTMENT OF EDUCATION
DOE INFORMATION DATA BASE REQUIREMENTS
VOLUME II: AUTOMATED STAFF INFORMATION SYSTEM
AUTOMATED STAFF DATA ELEMENTS**

Implementation Date: Fiscal Year 1992-93 July 1, 1992
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APPENDIX I

SELECTED BENEFITS DEFINITIONS

<u>CODE</u>	<u>BENEFITS</u>	<u>DEFINITION</u>
A	Health and Hospitalization	Employer contribution towards medical benefits provided through major medical insurance and/or health maintenance organizations.
B	Life Insurance	Employer contribution towards term or whole life and/or accidental death benefits.
C	Social Security	Employer contribution required under the Federal Insurance Contributions Act for retirement, survivors and disability tax (insurance tax for Old Age Survivors and Disability Insurance - OASDI).
D	Florida Retirement System	A defined benefit plan, qualified under Section 401(a) of the Internal Revenue Code and established by Chapter 121, Florida Statutes, and administrated under Chapter 22B of the Florida Administrative Code. Include the Florida Teachers' Retirement System personnel here.
E	Commercial or Mutual Insurance Annuity Plan	Tax shelter annuities reported on Internal Revenue Service Code 403(B).
F	Unemployment Compensation	Insurance to partially compensate for a specific period of time that employees' are involuntarily terminated.
G	Workers' Compensation	Insurance protecting employees and their dependents against financial loss resulting from death, disability or injury that occurs during the course of employment.
K	Cafeteria Plan	A flexible benefit plan generally that complies with the requirements of Internal Revenue Code Section 125 and offers a choice of two or more qualified benefits or a choice between cash and one or more qualified benefits. A qualified benefit is a nontaxable benefit that is included in a cafeteria plan (i.e., group term life, accident and health insurance, dependent care assistance and cash-or-deferred arrangements.)

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L	Other	Those benefits not included in codes A – G, K, M and N.
M	Medicare	Employer contributions required under Federal Insurance Contributions Act for a system of federal reimbursement for medical care to certain eligible elderly and disabled individuals.
N	Cafeteria Plan - Administrative Costs	Fees paid to a third party administrator for a Cafeteria Plan.