

**FLORIDA DEPARTMENT OF EDUCATION  
DOE INFORMATION DATABASE REQUIREMENTS  
2025-26 AUTOMATED STAFF INFORMATION SYSTEM  
APPENDIX I: SELECTED BENEFITS DEFINITIONS**

**Implementation Date:**

Fiscal Year 1992-93

July 1, 1992

CODE	BENEFITS	DEFINITION
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 60S-6.001 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.)
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.