



## Best Practices for 403(b) Plans Information Sharing October 29, 2008

### CODING “PIPE DELIMITED” DATA

A PIPE (|) is used to delineate where a data field ends and where the next data field begins.

On a record which begins with a data field which is not required, two situations can be encountered

- 1) If there is a value for Field 1, the record begins with the data value itself (without a leading PIPE) and the first data value is then followed by a PIPE to signify the end of the first data field and the beginning of the second.
  - 2) If the first data field is optional or conditional and no value is to be reported, the record layout begins with a single PIPE to signify that the first data field is NULL and the second data field is beginning
- There is no PIPE at the end of the last data field on the record if the last data field has a value, since no additional data field follows, if however the last data field is NULL, then there is a single PIPE at the end.

Field 1 – Optional data field, say Employer EIN

In Example 1 the value “AL-1234567” is reported, in Example 2 NULL is reported (no value)

Field 2 – Required data field, say Vendor EIN; the value “CT-0012345” is reported in both Examples

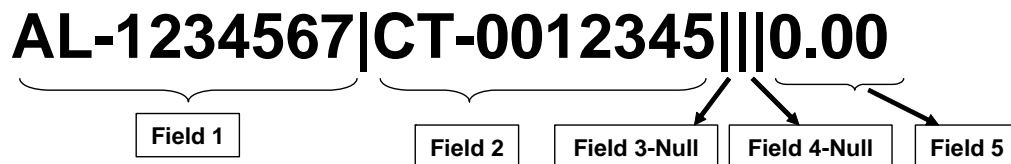
Field 3 – Optional data field, Employee ID, is not available (i.e. NULL) in both examples

Field 4 – Optional data field, Latest Hardship Distribution Date...no hardship has ever been taken, so NULL is reported in both examples

Field 5 – Optional data field, Latest Hardship Distribution Amount requires that “0.00” be reported if no value.

This is the last data field on this particular record in both examples

**Example 1: Values reported for Fields 1,2, and 5 but NULLs reported for Fields 3,4**



**Example 2: Values reported for Fields 2 and 5 only but NULLs reported for Fields 1,3,4**

