

Private Pension Plan Bulletin

Abstract of 2010 Form 5500 Annual Reports

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TABLE OF CONTENTS

Highlights.....1-2

SECTION A: SUMMARY TABLES

A1. Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits *by type of plan, 2010*.....3

A1(a). Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits for Plans with 100 or More Participants *by type of plan, 2010*.....4

A1(b). Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits for Plans with Fewer than 100 Participants *by type of plan, 2010*.....5

A2. Number of Participants in Pension Plans *by type of plan, and type of participant, 2010*.....6

A3. Balance Sheet of Pension Plans *by type of plan, 2010*.....7

A4. Income Statement of Pension Plans *by type of plan, 2010*.....8

A5. Amount of Assets in Pension Plans *by type of plan and method of funding, 2010*.....9

A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets *by type of plan, 2010*.....10

SECTION B: PLANS AND PARTICIPANTS TABLES

B1. Distribution of Pension Plans *by type of plan and number of participants, 2010*.....11

B2. Distribution of Pension Plans *by type of plan and amount of assets, 2010*.....12

B3. Distribution of Pension Plans *by type of plan and industry, 2010*.....13

B4. Distribution of Participants *by type of plan and number of participants, 2010*.....14

B5. Distribution of Participants *by type of plan and amount of assets, 2010*.....15

B6. Distribution of Participants *by type of plan and industry, 2010*.....16

B7. Distribution of Active Participants *by type of plan, 2010*.....17

B8. Number of Plans *by type of plan and method of funding, 2010*.....18

B9.	Number of Participants <i>by type of plan and method of funding, 2010</i>	19
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SECTION C: FINANCIAL TABLES

C1.	Distribution of Assets <i>by number of participants, 2010</i>	20
C2.	Distribution of Assets <i>by asset size, 2010</i>	21
C3.	Distribution of Assets <i>by industry, 2010</i>	22
C4.	Balance Sheet of Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	23-24
C5.	Balance Sheet of Single Employer Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	25-26
C6.	Balance Sheet of Multiemployer Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	27-28
C7.	Percentage Distribution of Assets in Defined Benefit Plans with 100 or More Participants <i>by type of asset and size of plan, 2010</i>	29
C8.	Percentage Distribution of Assets in Defined Contribution Plans with 100 or More Participants <i>by type of asset and size of plan, 2010</i>	30

C9.	Income Statement of Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	31-32
C10.	Income Statement of Single Employer Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	33-34
C11.	Income Statement of Multiemployer Pension Plans with 100 or More Participants <i>by type of plan, 2010</i>	35-36
C12.	Percentage Distribution of Income of Defined Benefit Plans with 100 or More Participants <i>by source of income and size of plan, 2010</i>	37
C13.	Percentage Distribution of Income of Defined Contribution Plans with 100 or More Participants <i>by source of income and size of plan, 2010</i>	38
C14.	Percentage of Defined Benefit Plans, Active Participants, and Assets Affected by the Suspension of Benefit Accruals <i>by number of participants, 2010</i>	39
C15.	Percentage of Defined Benefit Plans, Active Participants, and Assets Affected by the Suspension of Benefit Accruals <i>by industry, 2010</i>	40

SECTION D: DEFINED CONTRIBUTION PLANS TABLES

D1.	Balance Sheet of Defined Contribution Plans with 100 or More Participants <i>by type of plan, 2010</i>	41-42
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D2.	Income Statement of Defined Contribution Plans with 100 or More Participants <i>by type of plan, 2010</i>	43-44	D9.	Balance Sheet of 401(k) Type Plans with 100 or More Participants <i>by extent of participant direction of investments, 2010</i>	53-54
D3.	Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits <i>by type of plan, 2010</i>	45	D10.	Income Statement of 401(k) Type Plans with 100 or More Participants <i>by extent of participant direction of investments, 2010</i>	55-56
D4.	Number of 401(k) Type Plans <i>by number of participants and primary or supplemental status, 2010</i>	46	D11.	Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits <i>by type of plan, 2010</i>	57
D5.	Number of Active Participants in 401(k) Type Plans <i>by number of participants and primary or supplemental status, 2010</i>	47	D12.	Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits <i>by type of ESOP, 2010</i>	58
D6.	Number of Defined Contribution Plans and Active Participants <i>by size of plan and extent of participant direction of investments, 2010</i>	48	D13.	Number of Employee Stock Ownership Plans (ESOPs) <i>by number of participants and primary or supplemental status, 2010</i>	59
D6(a).	Number of non-401(k) Defined Contribution Plans and Active Participants <i>by size of plan and extent of participant direction of investments, 2010</i>	49	D14.	Balance Sheet of Employee Stock Ownership Plans (ESOPs) with 100 or More Participants <i>by leveraged status, 2010</i>	60-61
D6(b).	Number of 401(k) Type Plans and Active Participants <i>by size of plan and extent of participant direction of investments, 2010</i>	50	D15.	Income Statement of Employee Stock Ownership Plans (ESOPs) with 100 or More Participants <i>by leveraged status, 2010</i>	62-63
D7.	Balance Sheet of 401(k) Type Plans <i>by extent of participant direction of investments, 2010</i>	51	D16.	Number of Defined Contribution Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits <i>by 401(k) and ESOP status, 2010</i>	64
D8.	Income Statement of 401(k) Type Plans <i>by extent of participant direction of investments, 2010</i>	52		Appendix: Changes for the 2010 Private Pension Plan Research File and the 2010 Private Pension Plan Bulletin.....	65

HIGHLIGHTS FROM THE 2010 FORM 5500 REPORTS

Appendix: Changes for the 2010 Private Pension Plan Research File and the 2010 Private Pension Plan Bulletin details the changes to the *Private Pension Plan Research File*, the *Private Pension Plan Bulletin*, and the *Private Pension Plan Bulletin Historical Tables and Graphs (Historical Publication)*. These changes were made due to the improved quality of electronically collected Form 5500 data.

Over the past three decades, as the U.S. private pension system has shifted from defined benefit (DB) plans toward defined contribution (DC) plans, often to a 401(k) type DC plan, the financing of retirement benefits has shifted from employers to participants. In 1978, when legislation was enacted authorizing 401(k) type plans that allow employees to contribute to their own retirement plan on a pre-tax basis, participants contributed 29 percent of the contributions to DC plans and only 11 percent of total contributions to all DB and DC pension plans. In the years following 1978, employee contributions¹ to DC plans steadily rose to a peak of approximately 60 percent in 1999, where it has remained.

Other findings from Form 5500 series reports for 2010 plan years are summarized below.

- The total amount of assets held by pension plans increased 14 percent to \$6.3 trillion in 2010. DB plan assets increased 12 percent to \$2.4 trillion, while DC plan assets increased by 16 percent to \$3.8 trillion. (See *Historical Publication Table E11*.)

¹ In this case, the contributions considered are those made by the employer and employee, not those from other sources.

- The total number of pension plans decreased in 2010 to approximately 701,000 plans, a 0.8 percent decrease over 2009. The number of DC plans declined by 0.8 percent, while the number of DB plans decreased by 1.2 percent. (See *Historical Publication Table E1*.)

- In 2010, the total active participant² count increased from 90.1 million to 90.6 million. The number of active participants in DB plans decreased for the eleventh straight year, by 5.1 percent in 2010. The number of active participants in DC plans increased to 73.4 million in 2010, up 2.0 percent from 72.0 million in 2009. (See *Historical Publication Table E8*.)

- The number of 401(k) type plans increased from 512,000 to 519,000 in 2010. The number of active participants in 401(k) type plans grew by 0.4 percent. (See *Historical Publication Tables E24 and E25*.)

- DC plan contributions increased by 5.2 percent, to \$314.2 billion. DB plan contributions increased by 14.2 percent to \$131.1 billion. Overall, contributions to pension plans increased by 7.7 percent in 2010 to \$445.3 billion. (See *Historical Publication Table E14*.)

- In 2010, pension plans disbursed \$456.9 billion for payment of benefits, with \$169.7 billion being disbursed from DB plans and \$287.2 billion from DC plans. These payments were made either directly to retirees, beneficiaries, and terminating

² Note that the Form 5500 instructions set forth a particularly inclusive definition of active participant that counts, for example, individuals who are merely eligible to elect to have the employer make payments to a 401(k) type plan and nonvested former employees who have not yet incurred a break in service. For Form 5500 Short Form filers, all reported participants are assumed to be active. For more information, please see the *Instructions for Form 5500* at <http://www.dol.gov/ebsa/pdf/2010-5500inst.pdf>.

employees or to insurance carriers for payment of benefits. These amounts reflect an increase from 2009 of 1.1 percent for DB plans and 19.0 percent for DC plans. (See *Historical Publication* Table E17.)

- Overall, pension plans disbursed \$11.6 billion more than they received in contributions, 2.6 percent of contributions. DB plans disbursed \$38.6 billion more than they collected in contributions, while DC plans disbursed \$27.0 billion less than they received in contributions. (See *Historical Publication* Tables E14 and E17.)

- The number of DB plans that report being fully frozen increased again in 2010 to 10,500 from 9,600 in 2009. In 2010, 870 DB plans having 50-99 participants reported being frozen, decreasing from 900 in 2009. The share of DB plan assets in plans that were frozen jumped from 10.5 percent in 2009 to 11.3 percent in 2010. (See Table C14.)

- Among the 519,000 401(k) type plans in 2010, 87.2 percent allowed participants to direct investment of all of their assets, 3.1 percent allowed participants to direct investment of a portion of their assets, and 9.7 percent did not allow any participant direction. (See *Historical Publication* Table E24.)

The following chart summarizes certain trends discussed above.

Table of Highlights for 2010 and 2009

	2010	2009	Percentage Change from previous year
Number of Pension Plans			
All Plans	701,000	707,000	-0.8%
DB Plans	46,591	47,137	-1.3
DC Plans	654,421	659,530	-0.8
401(k) Type Plans	519,000	512,000	1.2
Plans with Fewer than 100 participants	615,436	621,007	-0.9
Plans with 100 or more participants	85,575	85,660	-0.1
Amount of Assets 1/			
All Plans	\$6.30	\$5.50	14.0%
DB Plans	2.4	2.2	11.6
DC Plans	3.8	3.3	15.6
Plan Contributions 2/			
All Plans	\$445.30	\$413.50	7.7%
DB Contributions	131.1	114.8	14.1
DC Contributions	314.2	298.7	5.2
Total Participants	129.7	129.3	0.4%
Active Participants 3/	90.6	90.1	0.6%

NOTE: Certain statistics may not be directly comparable between 2009 and 2010 due to methodological changes in creating this document. Please see the Form 5500 Private Pension Plan User Guide and the Sampling Methodology Changes Appendix of this document for more information.

1/ Amounts in trillions.

2/ Amounts in billions.

3/ Amounts in millions.

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2010**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	701,012	129,724	90,601	\$6,281,749	\$445,325	\$456,927
Defined Benefit	46,543	41,423	17,172	2,448,361	131,055	169,645
Cash balance	7,635	12,040	5,326	798,886	35,542	53,912
Other defined benefit	38,908	29,383	11,846	1,649,475	95,513	115,732
Defined Contribution	654,469	88,301	73,429	3,833,388	314,270	287,282
Profit sharing and thrift-savings	611,366	75,513	63,412	3,270,108	275,647	256,559
Stock bonus	3,164	1,482	1,074	128,291	4,812	7,355
Target benefit	684	59	48	3,098	142	240
Money purchase	14,557	2,928	2,142	120,227	7,377	7,470
Annuity-403(b)(1)	17,654	5,806	4,718	229,546	18,102	11,537
Custodial account-403(b)(7)	3,149	1,111	958	31,352	2,933	1,576
Other defined contribution	3,895	1,403	1,076	50,767	5,257	2,545

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. As of 2009, annuity-403(b)(1) plans and custodial account-403(b)(7) plans established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are required to file participation and financial information. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans that are not required to file this information may or may not choose to do so. In the event that this information is provided, it is tabulated.

2/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

3/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

4/ Includes both employer and employee contributions.

5/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A1(a). Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits for Plans with 100 or More Participants
by type of plan, 2010**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	85,575	117,638	79,009	\$5,639,905	\$386,248	\$388,348
Defined Benefit	10,155	40,965	16,761	2,405,597	125,831	160,144
Cash balance	1,264	11,946	5,234	793,341	34,264	52,914
Other defined benefit	8,891	29,019	11,527	1,612,256	91,567	107,230
Defined Contribution	75,420	76,673	62,248	3,234,308	260,418	228,205
Profit sharing and thrift-savings	64,783	64,618	52,912	2,715,717	224,755	201,257
Stock bonus	1,231	1,402	1,013	123,245	4,488	7,010
Target benefit	44	52	42	2,578	112	191
Money purchase	1,948	2,759	1,985	106,547	6,588	5,675
Annuity-403(b)(1)	5,561	5,453	4,373	216,645	16,802	10,530
Custodial account-403(b)(7)	959	1,054	902	29,072	2,731	1,425
Other defined contribution	894	1,335	1,020	40,503	4,941	2,118

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. As of 2009, annuity-403(b)(1) plans and custodial account-403(b)(7) plans established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are required to file participation and financial information. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans that are not required to file this information may or may not choose to do so. In the event that this information is provided, it is tabulated.

2/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

3/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

4/ Includes both employer and employee contributions.

5/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A1(b). Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits, for Plans with Fewer than 100 Participants
by type of plan, 2010**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	615,436	12,086	11,592	\$641,844	\$59,076	\$68,579
Defined Benefit	36,388	458	411	42,764	5,224	9,501
Cash balance	6,371	94	92	5,545	1,278	999
Other defined benefit	30,017	364	319	37,219	3,946	8,502
Defined Contribution	579,049	11,629	11,181	599,080	53,852	59,078
Profit sharing and thrift-savings	546,582	10,895	10,501	554,391	50,892	55,302
Stock bonus	1,934	80	61	5,045	323	346
Target benefit	640	6	6	520	29	49
Money purchase	12,609	169	157	13,680	789	1,795
Annuity-403(b)(1)	12,093	353	344	12,900	1,300	1,008
Custodial account-403(b)(7)	2,189	58	56	2,280	202	151
Other defined contribution	3,000	68	56	10,264	316	427

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. As of 2009, annuity-403(b)(1) plans and custodial account-403(b)(7) plans established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are required to file participation and financial information. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans that are not required to file this information may or may not choose to do so. In the event that this information is provided, it is tabulated.

2/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

3/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

4/ Includes both employer and employee contributions.

5/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2010**
(numbers in thousands)

Type of Participant	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Active participants 3/	90,601	17,172	73,429	82,813	12,803	70,010	7,788	4,369	3,419
Retired or separated participants receiving benefits	12,393	11,380	1,013	9,196	8,284	912	3,197	3,096	101
Other retired or separated participants with vested right to benefits	26,730	12,871	13,859	22,685	9,746	12,939	4,046	3,125	920
Total Participants	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
Participants with account balances 4/	65,875	57	65,819	62,587	55	62,533	3,288	2	3,286
Beneficiaries 5/	2,271	2,038	233	1,662	1,446	216	608	591	17
Total participants and beneficiaries	131,995	43,461	88,535	116,356	32,278	84,077	15,639	11,182	4,457

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

4/ Participants with account balances are a subset of Total Participants and Beneficiaries

5/ Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Form 5500 Short Form filers do not report this value.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A3. Balance Sheet of Pension Plans
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$88,339	\$83,097	\$5,242
Employer real property	648	141	507
Real estate (other than employer real property)	17,711	13,375	4,336
Employer securities	259,325	2,881	256,444
Participant loans	56,989	199	56,790
Loans (other than to participants)	9,365	6,096	3,269
Other investments 1/	5,367,188	2,312,037	3,055,152
Form 5500 Short Form Assets 2/	<u>482,184</u>	<u>30,536</u>	<u>451,647</u>
Total Assets	6,281,749	2,448,361	3,833,388
Total Liabilities	131,374	58,965	72,409
Net Assets	6,150,375	2,389,396	3,760,978

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

1/ This table summarizes assets that appear on both the Schedule H (for plans with 100 or more participants) and Schedule I (for plans with fewer than 100 participants). All asset items that appear on the more detailed Schedule H but not the Schedule I are grouped under "Other investments." Tables C4-C6 summarize the more detailed Schedule H asset information for large plans.

2/ The Form 5500 Short Form shares no asset items with Schedule H nor Schedule I. Therefore, the total assets reported by Form 5500 Short Form filers are summarized on this line item.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A4. Income Statement of Pension Plans
by type of plan, 2010**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Employer contributions	\$245,499	\$127,443	\$118,056
Participant contributions	176,546	760	175,787
Contributions from others (including rollovers)	19,300	326	18,975
Noncash contributions	3,978	2,527	1,452
All other income 1/	<u>693,596</u>	<u>283,576</u>	<u>410,020</u>
Total Income	1,138,921	414,631	724,290
Expenses			
Total benefit payments	456,927	169,645	287,282
Certain deemed and/or corrective distributions 2/	1,728	24	1,704
Administrative expenses 3/	13,780	9,769	4,011
Other or unspecified expenses	<u>1,540</u>	<u>107</u>	<u>1,433</u>
Total Expenses	473,975	179,545	294,430
Net Income	664,946	235,085	429,861

NOTE: Excludes plans covering only one participant.

1/ This table summarizes income and expenses that appear on the Schedule H (for plans with 100 or more participants), the Schedule I (for plans with fewer than 100 participants), and the Form 5500 Short Form. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Short Form (e.g., Interest earnings, Dividends, Rents, and several line items reporting realized or unrealized gains/losses on investments) are grouped under "All other income" or "Other expenses." Tables C9-C11 summarize the more detailed Schedule H income information for large plans.

2/ For plans filing Schedule H or Schedule I, this line item represents the combination of "Corrective distributions" and "Certain deemed distributions of participant loans" to be consistent with the Form 5500 Short Form line item "Certain deemed and/or corrective distributions."

3/ For Schedule H filers, "Administrative expenses" is equal to the "Total administrative expenses" line item, while for Schedule I and Form 5500 Short Form filers, "Administrative expenses" includes only the "Administrative service providers" line item.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2010**
(amounts in millions)

Method of Funding	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution

Funding arrangement for investment of assets

Total	\$6,281,749	\$2,448,361	\$3,833,388	\$5,650,811	\$1,982,230	\$3,668,581	\$630,937	\$466,131	\$164,806
Form 5500 Short Form 3/	482,184	30,536	451,647	482,178	30,536	451,642	6	-	6
Insurance	65,097	22,168	42,929	64,787	22,017	42,770	309	151	159
Section 412(i) ins.	280	76	204	280	76	204	-	-	-
Trust	3,907,865	1,551,915	2,355,950	3,619,008	1,376,175	2,242,833	288,857	175,741	113,117
Trust and insurance	1,826,253	843,652	982,601	1,484,488	553,412	931,076	341,765	290,240	51,525
Not determinable	70	13	57	70	13	57	-	-	-

Funding arrangement for payment of benefits

Total	\$6,281,749	\$2,448,361	\$3,833,388	\$5,650,811	\$1,982,230	\$3,668,581	\$630,937	\$466,131	\$164,806
Form 5500 Short Form 3/	482,184	30,536	451,647	482,178	30,536	451,642	6	-	6
Insurance	75,641	24,233	51,408	75,342	24,104	51,238	299	130	169
Section 412(i) ins.	399	147	252	323	72	252	76	76	-
Trust	4,274,607	1,754,729	2,519,879	3,843,289	1,463,740	2,379,549	431,318	290,988	140,330
Trust and insurance	1,448,848	638,702	810,146	1,249,609	463,765	785,844	199,239	174,937	24,302
Not determinable	70	13	57	70	13	57	-	-	-

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Form 5500 Short Form filers do not report on the plan funding nor benefit arrangements.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2010**

Collective Bargaining Status / Plan Entity		Total Plans			Defined Benefit			Defined Contribution		
		Number of Plans	Total Participants (thousands)	Total Assets (millions) 1/	Number of Plans	Total Participants (thousands)	Total Assets (millions) 1/	Number of Plans	Total Participants (thousands)	Total Assets (millions) 1/
Total	Total	701,012	129,724	\$6,281,749	46,543	41,423	\$2,448,361	654,469	88,301	\$3,833,388
	Single Employer 2/ Multiemployer 3/	698,186 2,826	114,694 15,031	5,650,811 630,937	45,072 1,471	30,832 10,591	1,982,230 466,131	653,114 1,355	83,861 4,440	3,668,581 164,806
Noncollectively bargained plans	Total	691,449	98,582	4,584,306	42,476	22,856	1,352,930	648,972	75,726	3,231,376
	Single Employer 2/	691,449	98,582	4,584,306	42,476	22,856	1,352,930	648,972	75,726	3,231,376
Collective bargaining plans	Total	9,563	31,142	1,697,443	4,067	18,567	1,095,431	5,496	12,576	602,011
	Single Employer 2/	6,737	16,111	1,066,505	2,595	7,976	629,300	4,142	8,136	437,205
	Multiemployer 3/	2,826	15,031	630,937	1,471	10,591	466,131	1,355	4,440	164,806

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Some collectively bargained plans cover nonbargaining unit employees under a separate non-negotiated benefit structure.

NOTE: Excludes plans covering only one participant.

1/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

2/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

3/ Includes multiemployer plans and multiple-employer collectively bargained plans.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2010**

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	701,012	46,543	654,469	698,186	45,072	653,114	2,826	1,471	1,355
None or not reported	36,258	3,247	33,011	36,220	3,237	32,983	39	10	28
2-9	246,667	21,755	224,912	246,646	21,754	224,892	21	1	20
10-24	165,008	6,218	158,791	164,993	6,215	158,778	15	3	12
25-49	98,635	2,750	95,885	98,600	2,737	95,863	35	12	22
50-99	68,868	2,418	66,450	68,787	2,387	66,399	81	31	51
100-249	43,819	2,764	41,055	43,589	2,665	40,924	230	99	131
250-499	17,839	1,933	15,906	17,445	1,750	15,696	393	183	210
500-999	9,999	1,557	8,442	9,490	1,268	8,222	509	289	220
1,000-2,499	7,291	1,737	5,555	6,621	1,374	5,246	671	362	308
2,500-4,999	3,074	872	2,201	2,706	678	2,028	368	194	173
5,000-9,999	1,750	585	1,165	1,527	467	1,061	223	118	104
10,000-19,999	937	322	615	819	240	579	118	82	37
20,000-49,999	598	256	342	522	204	318	76	53	23
50,000 or more	269	129	140	222	96	126	47	33	14

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2010**

Amount of Assets	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	701,012	46,543	654,469	698,186	45,072	653,114	2,826	1,471	1,355
None or not reported	38,324	3,852	34,473	38,287	3,842	34,444	38	9	28
\$1-24K	22,121	216	21,906	22,104	209	21,895	17	7	10
25-49K	17,991	216	17,776	17,982	212	17,770	9	4	5
50-99K	34,231	898	33,333	34,221	892	33,329	10	6	4
100-249K	89,336	3,920	85,416	89,303	3,905	85,398	33	15	18
250-499K	110,201	6,133	104,068	110,172	6,126	104,045	29	7	22
500-999K	129,623	8,430	121,193	129,582	8,417	121,165	42	13	28
1-2.49M	137,718	10,000	127,718	137,610	9,972	127,638	109	28	80
2.5-4.9M	56,441	3,654	52,787	56,267	3,602	52,665	174	53	122
5-9.9M	28,970	2,096	26,874	28,718	2,003	26,715	252	93	159
10-24.9M	18,306	2,215	16,091	17,802	1,986	15,816	504	229	275
25-49.9M	6,963	1,371	5,591	6,552	1,142	5,410	411	230	182
50-74.9M	2,782	738	2,044	2,547	600	1,947	235	138	97
75-99.9M	1,606	498	1,108	1,411	376	1,034	195	121	74
100-149.9M	1,758	537	1,221	1,570	414	1,156	188	123	65
150-199.9M	974	324	650	863	266	597	110	58	53
200-249.9M	616	218	399	525	157	368	91	61	30
250-499.9M	1,381	503	878	1,206	384	822	175	119	56
500-999.9M	766	299	467	668	226	442	98	73	25
1-2.49B	572	263	309	502	205	297	70	58	12
2.5B or more	329	163	166	295	137	158	34	26	8

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

NOTE: The letters K, M, and B denote thousands, millions, and billions respectively.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2010**

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	701,012	46,543	654,469	698,186	45,072	653,114	2,826	1,471	1,355
Agriculture	7,698	461	7,237	7,686	452	7,234	12	9	3
Mining	3,763	373	3,390	3,748	367	3,381	15	6	9
Construction	55,430	2,501	52,929	54,255	1,942	52,313	1,175	560	615
Manufacturing	79,076	6,751	72,325	78,854	6,614	72,239	223	137	86
Transportation	13,027	741	12,286	12,847	638	12,209	180	103	77
Communications and information	12,509	882	11,627	12,461	854	11,608	48	28	19
Utilities	2,498	374	2,125	2,488	371	2,118	10	3	7
Wholesale trade	38,106	2,443	35,663	38,063	2,419	35,644	43	24	18
Retail trade	44,321	1,607	42,714	44,215	1,532	42,682	106	75	31
Finance, insurance & real estate	65,725	6,030	59,695	65,155	5,714	59,440	570	316	255
Services	362,950	23,283	339,667	362,677	23,153	339,524	273	130	143
Misc. organizations 3/	15,492	1,076	14,416	15,321	995	14,326	171	81	90
Industry not reported	415	20	395	415	20	395	-	-	-

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with data prior to 2006.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Religious, grantmaking, civic, professional, labor, and similar organizations.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2010**
(numbers in thousands)

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
2-9	1,233	93	1,140	1,233	93	1,140	*/	*/	*/
10-24	2,580	94	2,487	2,580	94	2,486	*/	*/	*/
25-49	3,452	97	3,355	3,450	96	3,354	1	*/	1
50-99	4,821	174	4,647	4,815	172	4,643	6	2	4
100-249	6,747	448	6,299	6,706	430	6,276	40	17	23
250-499	6,232	690	5,542	6,087	622	5,464	146	68	78
500-999	6,979	1,106	5,873	6,613	898	5,715	366	208	157
1,000-2,499	11,366	2,770	8,596	10,284	2,185	8,099	1,083	585	498
2,500-4,999	10,730	3,060	7,670	9,443	2,382	7,061	1,287	679	609
5,000-9,999	12,207	4,133	8,074	10,651	3,290	7,361	1,556	843	713
10,000-19,999	13,024	4,522	8,503	11,349	3,361	7,988	1,675	1,161	514
20,000-49,999	18,584	8,042	10,541	16,307	6,432	9,875	2,277	1,610	667
50,000 or more	31,768	16,194	15,574	25,174	10,777	14,397	6,594	5,416	1,177

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2010**
(numbers in thousands)

Amount of Assets	Total			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
None or not reported	97	10	87	94	10	84	3	*/	3
\$1-24K	236	2	234	234	1	232	2	1	1
25-49K	208	2	205	207	2	205	1	1	*/
50-99K	521	8	513	519	6	512	2	2	1
100-249K	1,343	42	1,301	1,331	33	1,298	12	9	3
250-499K	2,466	63	2,404	2,457	59	2,398	9	3	6
500-999K	3,585	115	3,470	3,575	112	3,463	10	3	7
1-2.49M	6,478	237	6,241	6,442	229	6,213	36	8	28
2.5-4.9M	5,752	348	5,404	5,614	293	5,321	138	55	83
5-9.9M	5,967	481	5,486	5,774	420	5,354	193	61	132
10-24.9M	8,657	1,089	7,568	8,172	926	7,246	485	163	322
25-49.9M	7,221	1,398	5,822	6,509	1,117	5,392	712	281	430
50-74.9M	4,887	1,157	3,730	4,398	906	3,492	489	251	238
75-99.9M	3,882	1,111	2,771	3,293	826	2,467	589	285	304
100-149.9M	6,103	1,584	4,518	5,470	1,216	4,254	633	369	265
150-199.9M	4,272	1,429	2,843	3,758	1,223	2,535	514	205	308
200-249.9M	3,237	1,108	2,129	2,652	821	1,831	585	287	298
250-499.9M	10,747	3,942	6,805	9,056	2,911	6,146	1,690	1,031	659
500-999.9M	10,111	3,925	6,186	8,637	2,810	5,827	1,474	1,115	359
1-2.49B	15,270	7,537	7,733	12,703	5,276	7,428	2,567	2,261	306
2.5B or more	28,685	15,833	12,852	23,798	11,634	12,164	4,887	4,199	688

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

NOTE: The letters K, M, and B denote thousands, millions, and billions respectively.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B6. Distribution of Participants
by type of plan and industry, 2010**
(numbers in thousands)

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
Agriculture	880	154	726	843	124	719	37	30	7
Mining	968	292	676	930	283	647	38	9	29
Construction	6,953	2,733	4,220	2,561	99	2,462	4,392	2,633	1,758
Manufacturing	30,629	14,354	16,275	28,657	12,876	15,782	1,972	1,479	493
Transportation	6,196	2,606	3,589	4,425	1,284	3,141	1,770	1,322	448
Communications and information	5,668	2,410	3,258	5,249	2,182	3,067	418	228	191
Utilities	1,833	980	853	1,800	964	836	33	16	17
Wholesale trade	4,051	896	3,154	3,941	838	3,103	110	58	52
Retail trade	13,763	3,120	10,642	12,181	1,656	10,526	1,581	1,465	117
Finance, insurance & real estate	13,870	5,734	8,136	11,357	3,801	7,556	2,512	1,932	580
Services	42,747	7,711	35,037	40,961	6,501	34,459	1,787	1,209	577
Misc. organizations 3/	2,155	432	1,723	1,775	223	1,552	380	208	171
Industry not reported	12	*/	12	12	*/	12	-	-	-

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Religious, grantmaking, civic, professional, labor, and similar organizations.

*/ Fewer than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B7. Distribution of Active Participants
by type of plan, 2010**
(numbers in thousands)

Type of Plan 1/	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
Total	90,601	82,813	7,788
Defined benefit	17,172	12,803	4,369
Defined contribution	73,429	70,010	3,419
Profit sharing and thrift-savings	63,412	61,249	2,164
Stock bonus	1,074	1,074	*/
Target benefit	48	42	6
Money purchase	2,142	1,069	1,072
Annuity-403(b)(1)	4,718	4,717	*/
Custodial account-403(b)(7)	958	958	-
Other defined contribution	1,076	900	176

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. The number of active participants also includes double counting of workers in more than one plan. Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. As of 2009, annuity-403(b)(1) plans and custodial account-403(b)(7) plans established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are required to file participation and financial information. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans that are not required to file this information may or may not choose to do so. In the event that this information is provided, it is tabulated.

2/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

3/ Includes multiemployer plans and multiple-employer collectively bargained plans.

*/ Fewer than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B8. Number of Plans
by type of plan and method of funding, 2010**

Method of Funding	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution

Funding arrangement for investment of assets

Total	701,012	46,543	654,469	698,186	45,072	653,114	2,826	1,471	1,355
Form 5500 Short Form 3/	494,744	28,981	465,763	494,736	28,981	465,755	8	-	8
Insurance	9,194	739	8,454	9,163	729	8,434	30	10	20
Section 412(i) ins.	620	511	109	620	511	109	-	-	-
Trust	145,394	13,509	131,886	143,444	12,483	130,961	1,950	1,025	925
Trust and insurance	50,627	2,778	47,849	49,790	2,342	47,447	838	436	402
Not determinable	433	25	408	433	25	408	-	-	-

Funding arrangement for payment of benefits

Total	701,012	46,543	654,469	698,186	45,072	653,114	2,826	1,471	1,355
Form 5500 Short Form 3/	494,744	28,981	465,763	494,736	28,981	465,755	8	-	8
Insurance	14,467	793	13,673	14,435	782	13,653	31	11	20
Section 412(i) ins.	623	509	114	621	507	114	2	2	-
Trust	152,110	13,912	138,198	149,809	12,676	137,133	2,301	1,237	1,065
Trust and insurance	38,635	2,323	36,312	38,152	2,102	36,051	483	222	262
Not determinable	433	25	408	433	25	408	-	-	-

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Form 5500 Short Form filers do not report on the plan funding nor benefit arrangements.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table B9. Number of Participants
by type of plan and method of funding, 2010**
(numbers in thousands)

Method of Funding	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution

Funding arrangement for investment of assets

Total	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
Form 5500 Short Form 3/	10,505	372	10,133	10,505	372	10,133	*/	-	*/
Insurance	2,293	438	1,854	2,279	434	1,845	14	4	10
Section 412(i) ins.	8	4	4	8	4	4	-	-	-
Trust	77,234	26,867	50,367	69,748	22,240	47,508	7,486	4,626	2,859
Trust and insurance	39,679	13,742	25,938	32,148	7,782	24,367	7,531	5,960	1,571
Not determinable	5	*/	5	5	*/	5	-	-	-

Funding arrangement for payment of benefits

Total	129,724	41,423	88,301	114,694	30,832	83,861	15,031	10,591	4,440
Form 5500 Short Form 3/	10,505	372	10,133	10,505	372	10,133	*/	-	*/
Insurance	2,431	481	1,950	2,416	477	1,939	15	4	11
Section 412(i) ins.	10	5	5	9	4	5	2	2	-
Trust	86,529	30,644	55,886	75,443	23,299	52,145	11,086	7,345	3,741
Trust and insurance	30,243	9,920	20,323	26,315	6,680	19,635	3,928	3,240	688
Not determinable	5	*/	5	5	*/	5	-	-	-

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Form 5500 Short Form filers do not report on the plan funding nor benefit arrangements.

*/ Fewer than 500 participants

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C1. Distribution of Assets
by number of participants, 2010**

(amounts in millions)

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,281,749	\$2,448,361	\$3,833,388	\$5,650,811	\$1,982,230	\$3,668,581	\$630,937	\$466,131	\$164,806
None or not reported	7,794	3,217	4,577	7,743	3,217	4,526	51	*/	51
2-9	147,713	19,676	128,038	147,702	19,676	128,027	11	-	11
10-24	155,730	6,790	148,940	155,721	6,789	148,933	9	2	8
25-49	151,794	4,947	146,847	151,709	4,927	146,782	85	20	65
50-99	178,812	8,134	170,678	178,544	8,030	170,514	269	105	164
100-249	240,036	21,750	218,286	238,223	20,965	217,258	1,814	786	1,028
250-499	217,264	31,875	185,390	211,266	28,398	182,867	5,999	3,476	2,522
500-999	253,059	53,014	200,045	236,901	42,333	194,568	16,158	10,681	5,477
1,000-2,499	466,535	137,331	329,204	417,992	105,699	312,292	48,543	31,631	16,912
2,500-4,999	480,830	157,075	323,755	421,493	120,633	300,860	59,337	36,442	22,895
5,000-9,999	580,800	235,063	345,736	509,680	186,841	322,839	71,119	48,222	22,897
10,000-19,999	628,345	240,065	388,279	560,629	186,211	374,419	67,715	53,855	13,861
20,000-49,999	1,086,959	504,012	582,947	976,727	434,333	542,394	110,232	69,679	40,553
50,000 or more	1,686,077	1,025,412	660,665	1,436,481	814,178	622,303	249,596	211,233	38,362

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

**/ Less than \$500,000.*

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C2. Distribution of Assets
by asset size, 2010**
(amounts in millions)

Amount of Assets	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,281,749	\$2,448,361	\$3,833,388	\$5,650,811	\$1,982,230	\$3,668,581	\$630,937	\$466,131	\$164,806
\$1-24K	245	2	243	245	2	243	*/	*/	*/
25-49K	672	8	664	671	8	663	*/	*/	*/
50-99K	2,548	69	2,479	2,547	68	2,479	1	*/	*/
100-249K	15,363	686	14,677	15,358	684	14,674	6	3	3
250-499K	40,483	2,275	38,208	40,472	2,272	38,200	11	3	8
500-999K	93,538	6,145	87,393	93,507	6,135	87,372	31	10	21
1-2.49M	217,072	15,781	201,291	216,878	15,728	201,149	195	53	142
2.5-4.9M	196,059	12,651	183,408	195,411	12,454	182,957	648	197	451
5-9.9M	200,948	14,854	186,094	199,095	14,173	184,922	1,853	681	1,172
10-24.9M	282,006	35,973	246,032	273,608	32,037	241,571	8,397	3,937	4,461
25-49.9M	242,993	49,338	193,655	228,015	40,949	187,066	14,978	8,389	6,590
50-74.9M	169,936	45,302	124,634	155,388	36,660	118,728	14,548	8,642	5,906
75-99.9M	139,285	43,219	96,066	122,216	32,604	89,612	17,069	10,615	6,454
100-149.9M	215,910	65,969	149,941	192,645	50,632	142,013	23,265	15,337	7,928
150-199.9M	168,091	55,792	112,299	149,156	45,940	103,216	18,936	9,852	9,083
200-249.9M	138,158	48,800	89,358	117,504	35,057	82,447	20,654	13,743	6,911
250-499.9M	482,389	175,551	306,838	421,559	133,985	287,574	60,830	41,565	19,265
500-999.9M	531,178	208,918	322,260	463,063	158,048	305,015	68,115	50,870	17,245
1-2.49B	908,306	419,442	488,865	799,776	328,501	471,275	108,530	90,941	17,589
2.5B or more	2,236,566	1,247,585	988,982	1,963,697	1,036,291	927,406	272,870	211,294	61,576

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

NOTE: The letters K, M, and B denote thousands, millions, and billions respectively.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C3. Distribution of Assets
by industry, 2010**
(amounts in millions)

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,281,749	\$2,448,361	\$3,833,388	\$5,650,811	\$1,982,230	\$3,668,581	\$630,937	\$466,131	\$164,806
Agriculture	18,887	4,640	14,247	18,014	3,969	14,045	873	671	202
Mining	60,792	18,066	42,725	58,685	17,149	41,535	2,107	917	1,190
Construction	299,252	144,129	155,123	100,525	4,292	96,233	198,727	139,838	58,890
Manufacturing	2,127,310	1,023,036	1,104,275	2,002,610	945,681	1,056,930	124,700	77,355	47,345
Transportation	276,947	151,394	125,553	185,777	69,188	116,589	91,170	82,206	8,964
Communications and information	322,060	151,804	170,256	306,155	141,159	164,996	15,905	10,645	5,260
Utilities	228,565	134,642	93,922	224,846	132,338	92,508	3,719	2,305	1,414
Wholesale trade	179,765	38,552	141,213	177,260	36,919	140,341	2,505	1,633	872
Retail trade	255,248	61,316	193,932	224,605	31,763	192,842	30,643	29,553	1,090
Finance, insurance & real estate	754,852	318,960	435,892	662,194	246,279	415,915	92,658	72,681	19,976
Services	1,686,739	374,086	1,312,653	1,635,300	339,022	1,296,277	51,439	35,064	16,375
Misc. organizations 3/	68,617	27,732	40,885	52,126	14,468	37,657	16,491	13,264	3,227
Industry not reported	2,715	3	2,712	2,715	3	2,712	-	-	-

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

NOTE: Excludes plans covering only one participant.

1/ Includes single employer plans, plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

2/ Includes multiemployer plans and multiple-employer collectively bargained plans.

3/ Religious, grantmaking, civic, professional, labor, and similar organizations.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$6,359	\$2,919	\$3,440
Employer contrib. receivable	82,732	59,409	23,323
Participant contrib. receivable	1,790	62	1,729
Other receivables	65,220	23,377	41,843
Interest-bearing cash	90,302	34,151	56,152
U. S. Government securities	135,664	106,057	29,607
Corporate debt instruments: Preferred	42,539	36,091	6,448
Corporate debt instruments: All other	112,786	97,317	15,469
Preferred stock	2,305	1,790	516
Common stock	362,374	289,389	72,985
Partnership/joint venture interests	86,155	82,909	3,246
Real estate (except employer real property)	15,841	13,137	2,704
Loans (other than to participants)	7,911	5,897	2,015
Participant loans	55,531	181	55,350
Assets in common/collective trusts	628,738	298,297	330,441
Assets in pooled separate accounts	149,414	35,299	114,115

(continued...)

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,644,107	\$1,012,032	\$632,075
Assets in 103-12 investment entities	50,061	46,503	3,558
Assets in registered investment companies	1,521,444	179,464	1,341,980
Assets in insurance co. general accounts	156,161	12,972	143,189
Other general investments	137,283	62,940	74,342
Employer securities	249,128	2,793	246,336
Employer real property	612	135	477
Buildings and other property used by plan	1,054	1,019	35
Other or unspecified assets	<u>34,393</u>	<u>1,460</u>	<u>32,933</u>
Total Assets	5,639,905	2,405,597	3,234,308
Liabilities			
Benefit claims payable	1,007	294	713
Operating payables	10,099	7,938	2,161
Acquisition indebtedness	9,881	1,552	8,329
Other liabilities	<u>94,260</u>	<u>49,040</u>	<u>45,220</u>
Total Liabilities	115,247	58,824	56,423
Net Assets	5,524,658	2,346,773	3,177,885

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$4,494	\$1,234	\$3,260
Employer contrib. receivable	78,984	56,281	22,703
Participant contrib. receivable	1,739	52	1,686
Other receivables	56,702	15,814	40,888
Interest-bearing cash	70,147	19,733	50,414
U. S. Government securities	90,640	72,001	18,639
Corporate debt instruments: Preferred	29,843	25,729	4,114
Corporate debt instruments: All other	79,896	69,895	10,001
Preferred stock	1,825	1,342	483
Common stock	234,279	172,301	61,978
Partnership/joint venture interests	61,338	59,109	2,228
Real estate (except employer real property)	6,990	4,653	2,337
Loans (other than to participants)	4,012	2,198	1,815
Participant loans	53,370	86	53,284
Assets in common/collective trusts	531,611	226,755	304,856
Assets in pooled separate accounts	134,538	27,424	107,114

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,583,547	\$957,666	\$625,881
Assets in 103-12 investment entities	37,480	35,837	1,643
Assets in registered investment companies	1,434,635	140,910	1,293,725
Assets in insurance co. general accounts	145,967	10,927	135,040
Other general investments	104,995	35,777	69,219
Employer securities	227,371	2,285	225,087
Employer real property	607	130	477
Buildings and other property used by plan	17	10	7
Other or unspecified assets	<u>34,363</u>	<u>1,442</u>	<u>32,922</u>
Total Assets	5,009,392	1,939,592	3,069,800
Liabilities			
Benefit claims payable	828	227	602
Operating payables	8,595	6,606	1,989
Acquisition indebtedness	9,499	1,172	8,326
Other liabilities	<u>67,546</u>	<u>24,763</u>	<u>42,782</u>
Total Liabilities	86,467	32,768	53,700
Net Assets	4,922,924	1,906,824	3,016,100

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$1,865	\$1,685	\$180
Employer contrib. receivable	3,748	3,128	620
Participant contrib. receivable	52	9	42
Other receivables	8,518	7,563	955
Interest-bearing cash	20,156	14,418	5,738
U. S. Government securities	45,024	34,056	10,968
Corporate debt instruments: Preferred	12,696	10,361	2,335
Corporate debt instruments: All other	32,890	27,422	5,468
Preferred stock	480	447	32
Common stock	128,095	117,088	11,007
Partnership/joint venture interests	24,817	23,800	1,018
Real estate (except employer real property)	8,851	8,483	368
Loans (other than to participants)	3,899	3,699	200
Participant loans	2,161	95	2,066
Assets in common/collective trusts	97,127	71,541	25,586
Assets in pooled separate accounts	14,876	7,875	7,001

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$60,560	\$54,366	\$6,194
Assets in 103-12 investment entities	12,581	10,666	1,915
Assets in registered investment companies	86,808	38,554	48,255
Assets in insurance co. general accounts	10,194	2,044	8,150
Other general investments	32,287	27,164	5,123
Employer securities	21,757	508	21,249
Employer real property	5	5	*/
Buildings and other property used by plan	1,037	1,009	28
Other or unspecified assets	<u>30</u>	<u>18</u>	<u>11</u>
Total Assets	630,513	466,005	164,508
Liabilities			
Benefit claims payable	179	67	112
Operating payables	1,504	1,332	171
Acquisition indebtedness	383	380	3
Other liabilities	<u>26,714</u>	<u>24,277</u>	<u>2,437</u>
Total Liabilities	28,779	26,056	2,723
Net Assets	601,734	439,949	161,785

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2010**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
Total Assets	100%	100%	100%	100%	100%	100%
Cash	2	13	5	2	1	1
Receivables	3	9	3	3	3	3
U.S. Government securities	4	2	3	4	4	5
Corporate debt instruments: Preferred	2	-	1	1	1	2
Corporate debt instruments: All other	4	1	3	3	4	4
Corporate stocks	12	3	11	13	13	12
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	-	*/	*/	*/	*/
Assets in common/collective trusts	12	3	6	13	15	12
Assets in pooled separate accounts	1	9	11	5	2	1
Assets in master trusts	42	9	10	23	35	48
Assets in 103-12 investment entities	2	-	*/	2	2	2
Assets in registered investment companies	7	25	34	25	12	3
Assets in ins. co. general accounts	1	6	5	1	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	6	20	8	4	6	7

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: The letters M and B in the column headings denote millions and billions respectively. Percentage distributions may not add up to 100 percent because of rounding.

**/ Less than 1 percent.*

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2010**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
Total Assets	100%	100%	100%	100%	100%	100%
Cash	2	3	3	2	2	1
Receivables	2	1	1	1	1	3
U.S. Government securities	1	*/	*/	*/	1	1
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	1
Corporate stocks	2	*/	1	1	2	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	1	2	2	2	2
Assets in common/collective trusts	10	2	5	9	10	12
Assets in pooled separate accounts	4	17	16	6	3	1
Assets in master trusts	20	*/	*/	5	16	33
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	41	36	51	59	51	25
Assets in ins. co. general accounts	4	5	6	6	5	3
Employer securities	8	2	3	5	6	11
Other or unspecified investments	3	33	13	3	2	3

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

*NOTE: The letters M and B in the column headings denote millions and billions respectively. Percentage distributions may not add up to 100 percent because of rounding. */ Less than 1 percent.*

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$218,826	\$122,297	\$96,528
Participants	148,816	734	148,082
Others (including rollovers)	14,681	279	14,401
Noncash contributions	<u>3,926</u>	<u>2,520</u>	<u>1,406</u>
Total contributions	386,248	125,831	260,418
Interest earnings:			
Interest-bearing cash	1,817	685	1,132
U. S. Government securities	4,215	3,354	861
Corporate debt instruments	7,391	6,523	868
Non-participant loans	257	151	106
Participant loans	2,616	10	2,607
Other or unspecified interest	<u>8,191</u>	<u>2,535</u>	<u>5,656</u>
Total interest earnings	24,486	13,258	11,228
Dividends:			
Preferred stock	670	138	531
Common stock	11,828	5,696	6,132
Registered investment company shares (e.g., mutual funds)	<u>23,519</u>	<u>3,158</u>	<u>20,362</u>
Total dividend income	36,017	8,992	27,025
Rents	454	417	37
Net gain (loss) on sale of assets	23,655	18,291	5,364
Unrealized appreciation:			
Unrealized appreciation of real estate	2,397	1,421	975
Other unrealized appreciation	<u>95,506</u>	<u>52,914</u>	<u>42,592</u>
Total unrealized appreciation	97,902	54,335	43,567
Net invest. gain from common/col. trusts	62,951	34,938	28,012
Net invest. gain from pooled sep. accounts	19,543	5,190	14,353
Net invest. gain from master trusts	186,499	119,082	67,417
Net invest. gain from 103-12 invest. entities	6,525	5,198	1,327
Net invest. gain from reg. invest. companies	152,609	15,009	137,600
Other or unspecified income	<u>13,035</u>	<u>3,163</u>	<u>9,872</u>
Total Income	1,009,923	403,703	606,221

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$384,185	\$158,860	\$225,325
Payments to insurance carriers for benefits	1,182	495	688
Other or unspecified benefits	<u>2,981</u>	<u>789</u>	<u>2,192</u>
Total benefit payments	388,348	160,144	228,205
Interest expense	808	11	797
Corrective distributions	524	6	517
Deemed distribution of partic. loans	706	-3	709
Administrative expenses:			
Professional fees	2,454	2,052	402
Contract administrator fees	1,416	800	615
Investment advisory and management fees	4,608	3,731	877
Other or unspecified admin. expenses	<u>4,138</u>	<u>3,024</u>	<u>1,115</u>
Total administrative expenses	12,617	9,607	3,010
Unspecified expenses	<u>39</u>	<u>3</u>	<u>36</u>
Total Expenses	403,041	169,768	233,274
Net Income	606,882	233,935	372,947

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$191,360	\$101,470	\$89,890
Participants	145,067	504	144,563
Others (including rollovers)	14,167	87	14,080
Noncash contributions	<u>3,507</u>	<u>2,518</u>	<u>989</u>
Total contributions	354,100	104,579	249,521
Interest earnings:			
Interest-bearing cash	1,616	573	1,043
U. S. Government securities	2,797	2,269	527
Corporate debt instruments	5,116	4,561	555
Non-participant loans	137	37	100
Participant loans	2,513	5	2,507
Other or unspecified interest	<u>7,014</u>	<u>1,773</u>	<u>5,241</u>
Total interest earnings	19,192	9,218	9,973
Dividends:			
Preferred stock	619	101	518
Common stock	8,932	3,521	5,411
Registered investment company shares (e.g., mutual funds)	<u>22,000</u>	<u>2,396</u>	<u>19,604</u>
Total dividend income	31,550	6,018	25,532
Rents	87	56	31
Net gain (loss) on sale of assets	16,443	11,618	4,824
Unrealized appreciation:			
Unrealized appreciation of real estate	2,152	1,277	875
Other unrealized appreciation	<u>69,501</u>	<u>31,377</u>	<u>38,123</u>
Total unrealized appreciation	71,653	32,655	38,998
Net invest. gain from common/col. trusts	51,910	26,459	25,452
Net invest. gain from pooled sep. accounts	18,180	4,679	13,501
Net invest. gain from master trusts	179,502	112,725	66,777
Net invest. gain from 103-12 invest. entities	5,059	3,975	1,084
Net invest. gain from reg. invest. companies	144,946	11,782	133,163
Other or unspecified income	<u>12,199</u>	<u>2,454</u>	<u>9,745</u>
Total Income	904,821	326,220	578,602

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$335,709	\$121,423	\$214,286
Payments to insurance carriers for benefits	1,003	348	655
Other or unspecified benefits	<u>2,943</u>	<u>765</u>	<u>2,178</u>
Total benefit payments	339,656	122,537	217,119
Interest expense	798	1	797
Corrective distributions	512	6	506
Deemed distribution of partic. loans	630	*/	630
Administrative expenses:			
Professional fees	1,985	1,667	317
Contract administrator fees	1,076	522	555
Investment advisory and management fees	2,918	2,219	698
Other or unspecified admin. expenses	<u>3,108</u>	<u>2,133</u>	<u>975</u>
Total administrative expenses	9,086	6,541	2,546
Unspecified expenses	<u>38</u>	<u>3</u>	<u>36</u>
Total Expenses	350,720	129,088	221,633
Net Income	554,101	197,132	356,969

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

**/ Less than \$500,000.*

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$27,466	\$20,827	\$6,639
Participants	3,749	231	3,518
Others (including rollovers)	514	192	322
Noncash contributions	419	1	417
Total contributions	32,148	21,251	10,897
Interest earnings:			
Interest-bearing cash	201	112	89
U. S. Government securities	1,418	1,085	333
Corporate debt instruments	2,275	1,962	313
Non-participant loans	120	114	6
Participant loans	104	4	99
Other or unspecified interest	1,177	762	415
Total interest earnings	5,294	4,040	1,255
Dividends:			
Preferred stock	51	38	13
Common stock	2,896	2,175	722
Registered investment company shares (e.g., mutual funds)	1,519	761	758
Total dividend income	4,467	2,974	1,493
Rents	367	360	6
Net gain (loss) on sale of assets	7,212	6,672	540
Unrealized appreciation:			
Unrealized appreciation of real estate	245	144	101
Other unrealized appreciation	26,005	21,536	4,469
Total unrealized appreciation	26,250	21,681	4,569
Net invest. gain from common/col. trusts	11,040	8,479	2,561
Net invest. gain from pooled sep. accounts	1,363	511	852
Net invest. gain from master trusts	6,997	6,357	640
Net invest. gain from 103-12 invest. entities	1,466	1,223	243
Net invest. gain from reg. invest. companies	7,663	3,226	4,437
Other or unspecified income	835	709	126
Total Income	105,102	77,483	27,619

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$48,475	\$37,437	\$11,039
Payments to insurance carriers for benefits	179	146	33
Other or unspecified benefits	<u>38</u>	<u>24</u>	<u>14</u>
Total benefit payments	48,693	37,607	11,086
Interest expense	10	10	*/
Corrective distributions	12	-	12
Deemed distribution of participant loans	76	-3	80
Administrative expenses:			
Professional fees	470	385	85
Contract administrator fees	339	279	61
Investment advisory and management fees	1,690	1,512	179
Other or unspecified admin. expenses	<u>1,031</u>	<u>891</u>	<u>140</u>
Total administrative expenses	3,530	3,066	464
Unspecified expenses	*/	=	*/
Total Expenses	52,321	40,680	11,641
Net Income	52,781	36,803	15,978

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2010**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
Total Income	100%	100%	100%	100%	100%	100%
Employer contributions	30	50	41	37	35	27
Participant contributions	*/	*/	*/	*/	*/	*/
Other or unspecified contributions	<u>1</u>	<u>14</u>	<u>*/</u>	<u>*/</u>	<u>*/</u>	<u>1</u>
Total contributions	31	64	42	38	36	28
Interest on interest-bearing cash	*/	*/	1	*/	*/	*/
Interest on U.S. Government securities	1	*/	*/	1	1	1
Interest on corporate debt instruments	2	*/	1	1	1	2
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	*/	-	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	3	1	3	3	3	3
Total dividends income	2	1	4	4	3	2
Net gain (loss) on sale of assets	5	1	2	4	5	5
Total unrealized appreciation	13	3	11	13	14	13
Net invest. gain from common/col. trusts	9	1	4	7	8	9
Net invest. gain from pooled sep. accounts	1	2	8	3	1	1
Net invest. gain from master trusts	29	2	6	14	23	35
Net invest. gain from registered invest. co.	4	10	15	11	5	2
Other or unspecified income	1	15	5	1	1	1

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: The letters M and B in the column headings denote millions and billions respectively. Percentage distributions may not add up to 100 percent because of rounding.
*/ Less than 1 percent.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2010**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
Total Income	100%	100%	100%	100%	100%	100%
Employer contributions	16	19	16	17	16	15
Participant contributions	24	47	34	26	24	22
Other or unspecified contributions	<u>3</u>	<u>7</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>2</u>
Total contributions	43	73	54	46	43	39
Interest on interest-bearing cash	*/	*/	*/	*/	*/	*/
Interest on U.S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	*/	*/	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>*/</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	2	1	1	2	2	2
Total dividends income	4	1	3	5	5	4
Net gain (loss) on sale of assets	1	*/	*/	1	1	1
Total unrealized appreciation	7	-6	1	4	7	10
Net invest. gain from common/col. trusts	5	1	1	3	4	7
Net invest. gain from pooled sep. accounts	2	7	10	4	2	*/
Net invest. gain from master trusts	11	*/	*/	3	9	20
Net invest. gain from registered invest. co.	23	11	22	31	27	15
Other or unspecified income	2	11	6	2	1	1

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: The letters M and B in the column headings denote millions and billions respectively. Percentage distributions may not add up to 100 percent because of rounding.

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2010.

Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets Affected by the Suspension of Benefit Accruals by number of participants, 2010

Number of Participants	Number of Plans		Number of Active Participants (thousands) 1/		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	46,543	22.6%	17,172	9.7%	\$2,448,361	11.3%
None or not reported	3,247	43.2%	-	0.0%	3,217	1.6%
2-9	21,755	15.8%	90	16.3%	19,676	15.6%
10-24	6,218	22.1%	89	22.0%	6,790	20.5%
25-49	2,750	31.0%	88	30.2%	4,947	24.1%
50-99	2,418	36.0%	144	35.2%	8,134	26.7%
100-249	2,764	32.7%	219	23.4%	21,750	22.9%
250-499	1,933	31.7%	299	23.8%	31,875	22.5%
500-999	1,557	25.2%	474	19.1%	53,014	17.7%
1,000-2,499	1,737	22.3%	1,158	16.0%	137,331	15.2%
2,500-4,999	872	17.6%	1,295	12.4%	157,075	11.8%
5,000-9,999	585	13.0%	1,725	8.5%	235,063	10.3%
10,000-19,999	322	8.5%	2,018	6.6%	240,065	4.4%
20,000-49,999	256	9.8%	3,312	7.4%	504,012	7.8%
50,000 or more	129	7.7%	6,261	7.5%	1,025,412	13.0%

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Suspension of benefit accruals means that no participant will get any new benefit accrual whether because of service or compensation.

NOTE: Excludes plans covering only one participant.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2010**

Industry	Number of Plans		Number of Active Participants (thousands) 1/		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	46,543	22.6%	17,172	9.7%	\$2,448,361	11.3%
Agriculture	461	1.0%	65	0.4%	4,640	0.2%
Mining	373	0.8%	118	0.7%	18,066	0.7%
Construction	2,501	5.4%	1,270	7.4%	144,129	5.9%
Manufacturing	6,751	14.5%	4,503	26.2%	1,023,036	41.8%
Transportation	741	1.6%	1,160	6.8%	151,394	6.2%
Communications and information	882	1.9%	990	5.8%	151,804	6.2%
Utilities	374	0.8%	514	3.0%	134,642	5.5%
Wholesale trade	2,443	5.3%	363	2.1%	38,552	1.6%
Retail trade	1,607	3.5%	1,497	8.7%	61,316	2.5%
Finance, insurance & real estate	6,030	13.0%	2,515	14.7%	318,960	13.0%
Services	23,283	50.0%	3,976	23.2%	374,086	15.3%
Misc. organizations 2/	1,076	2.3%	202	1.2%	27,732	1.1%
Industry not reported	20	0.0%	*/	0.0%	3	0.0%

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Suspension of benefit accruals means that no participant will get any new benefit accrual whether because of service or compensation.

NOTE: Excludes plans covering only one participant.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

2/ Religious, grantmaking, civic, professional, labor, and similar organizations.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Assets						
Total noninterest-bearing cash	\$3,440	\$3,053	\$144	\$2	\$150	\$92
Employer contrib. receivable	23,323	20,566	803	53	977	923
Participant contrib. receivable	1,729	1,566	8	-	9	146
Other receivables	41,843	7,938	29,667	3	3,891	344
Interest-bearing cash	56,152	48,508	1,902	14	3,130	2,598
U. S. Government securities	29,607	24,251	527	32	4,090	707
Corporate debt instruments: Preferred	6,448	4,790	82	9	1,496	71
Corporate debt instruments: All other	15,469	11,981	290	28	2,732	438
Preferred stock	516	425	7	-	31	53
Common stock	72,985	52,995	5,867	216	10,387	3,521
Partnership/joint venture interests	3,246	1,991	10	15	1,067	163
Real estate (except employer real prop.)	2,704	429	1	-	149	2,126
Loans (other than to participants)	2,015	1,893	1	*/	24	96
Participant loans	55,350	52,243	1,089	2	439	1,577
Assets in common/collective trusts	330,441	311,469	5,529	135	10,884	2,424
Assets in pooled separate accounts	114,115	98,541	48	10	3,611	11,905

(continued...)

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Assets in master trusts	\$632,075	\$611,612	\$9,423	\$1,026	\$8,108	\$1,906
Assets in 103-12 investment entities	3,558	1,909	-	38	1,142	470
Assets in registered investment comp.	1,341,980	1,124,220	13,074	842	41,385	162,460
Assets in ins. co. general accounts	143,189	63,979	876	64	9,121	69,149
Other general investments	74,342	67,508	474	25	2,607	3,729
Employer securities	246,336	173,286	53,300	39	319	19,392
Employer real property	477	333	16	-	-	129
Buildings and other prop. used by plan	35	14	*/	*/	18	3
Other or unspecified assets	<u>32,933</u>	<u>30,218</u>	<u>108</u>	<u>25</u>	<u>780</u>	<u>1,801</u>
Total Assets	3,234,308	2,715,717	123,245	2,578	106,547	286,220
Liabilities						
Benefit claims payable	713	554	72	7	64	16
Operating payables	2,161	1,899	144	1	67	49
Acquisition indebtedness	8,329	1,641	4,755	-	3	1,931
Other liabilities	<u>45,220</u>	<u>10,925</u>	<u>30,289</u>	<u>18</u>	<u>1,400</u>	<u>2,588</u>
Total Liabilities	56,423	15,019	35,259	26	1,534	4,584
Net Assets	3,177,885	2,700,698	87,986	2,552	105,013	281,636

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrft Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Income						
Contributions received or receivable from:						
Employers	\$96,528	\$77,045	\$2,428	\$112	\$6,097	\$10,846
Participants	148,082	133,825	1,731	*/	415	12,110
Others (including rollovers)	14,401	12,674	175	*/	75	1,477
Noncash contributions	<u>1,406</u>	<u>1,211</u>	<u>154</u>	-	<u>*/</u>	<u>41</u>
Total contributions	260,418	224,755	4,488	112	6,588	24,474
Interest earnings:						
Interest-bearing cash	1,132	970	20	*/	71	70
U. S. Government securities	861	681	9	1	153	16
Corporate debt instruments	868	646	27	1	167	27
Non-participant loans	106	97	4	-	2	4
Participant loans	2,607	2,476	30	*/	21	78
Other or unspecified interest	<u>5,656</u>	<u>3,022</u>	<u>37</u>	<u>3</u>	<u>342</u>	<u>2,251</u>
Total interest earnings	11,228	7,893	128	5	756	2,446
Dividends:						
Preferred stock	531	164	314	*/	13	40
Common stock	6,132	4,787	744	4	213	383
Registered investment company shares (e.g., mutual)	<u>20,362</u>	<u>18,002</u>	<u>181</u>	<u>19</u>	<u>529</u>	<u>1,631</u>
Total dividend income	27,025	22,952	1,240	23	755	2,054
Rents	37	35	-	-	1	*/
Net gain (loss) on sale of assets	5,364	3,536	927	21	550	330
Unrealized appreciation:						
Unrealized appreciation of real estate	975	698	70	-	48	159
Other unrealized appreciation	42,592	32,049	5,853	38	1,656	2,996
Total unrealized appreciation	43,567	32,748	5,923	38	1,703	3,155
Net invest. gain from common/col. trusts	28,012	26,337	649	12	854	161
Net invest. gain from pooled sep. accounts	14,353	12,792	6	1	443	1,111
Net invest. gain from master trusts	67,417	65,011	1,104	183	855	264
Net invest. gain from 103-12 invest. entities	1,327	1,150	*/	-2	135	43
Net invest. gain from reg. invest. companies	137,600	114,849	1,267	95	4,127	17,263
Other or unspecified income	9,872	8,329	307	6	407	823
Total Income	606,221	520,388	16,040	494	17,174	52,125

(continued...)

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2010**
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Expenses						
Benefit payments and payments to provide benefits:						
Direct benefit payments	\$225,325	\$199,364	\$6,980	\$190	\$5,367	\$13,422
Payments to insurance carriers for benefits	688	71	*/	*/	121	496
Other or unspecified benefits	<u>2,192</u>	<u>1,821</u>	<u>29</u>	<u>*/</u>	<u>187</u>	<u>155</u>
Total benefit payments	228,205	201,257	7,010	191	5,675	14,073
Interest expense	797	212	435	-	*/	150
Corrective distributions	517	508	2	-	2	4
Deemed distribution of partic. loans	709	627	2	*/	28	53
Administrative expenses:						
Professional fees	402	334	8	1	40	20
Contract administrator fees	615	528	6	*/	35	45
Investment advisory and management fees	877	699	18	4	115	41
Other or unspecified admin. expenses	<u>1,115</u>	<u>839</u>	<u>22</u>	<u>1</u>	<u>72</u>	<u>181</u>
Total administrative expenses	3,010	2,399	54	6	263	287
Unspecified expenses	36	13	13	-	1	8
Total Expenses	233,274	205,017	7,516	197	5,969	14,575
Net Income	372,947	315,371	8,524	297	11,205	37,550

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2010

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	518,675	72,165	60,510	\$3,142,141	\$267,584	\$245,474
Profit sharing and thrift-savings	515,900	70,811	59,443	3,044,662	262,946	239,838
Stock bonus	233	623	471	73,729	2,660	4,075
Target benefit	46	1	1	32	3	3
Money purchase	726	300	228	13,367	927	864
Annuity-403(b)(1)	706	186	154	5,495	500	337
Custodial account-403(b)(7)	368	108	97	1,770	256	136
Other defined contribution	695	137	117	3,087	292	221

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. As of 2009, annuity-403(b)(1) plans and custodial account-403(b)(7) plans established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are required to file participation and financial information. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans that are not required to file this information may or may not choose to do so. In the event that this information is provided, it is tabulated.

2/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

3/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

4/ Includes both employer and employee contributions.

5/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D4. Number of 401(k) Type Plans
by number of participants and primary
or supplemental status, 2010**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	518,675	486,051	32,624
None or not reported	22,946	21,973	973
2-9	156,247	147,436	8,811
10-24	134,595	128,218	6,377
25-49	84,503	80,248	4,255
50-99	58,236	54,540	3,695
100-249	35,083	31,791	3,292
250-499	12,822	11,121	1,701
500-999	6,544	5,405	1,140
1,000-2,499	4,246	3,208	1,037
2,500-4,999	1,696	1,135	562
5,000-9,999	875	538	337
10,000-19,999	479	264	216
20,000-49,999	277	119	158
50,000 or more	125	57	68

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D5. Number of Active Participants in 401(k) Type Plans
by number of participants and primary
or supplemental status, 2010**
(numbers in thousands)

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	60,510	41,712	18,798
2-9	816	772	43
10-24	2,062	1,966	97
25-49	2,864	2,718	145
50-99	3,894	3,646	248
100-249	4,567	4,130	437
250-499	3,688	3,198	490
500-999	3,757	3,100	657
1,000-2,499	5,405	4,076	1,329
2,500-4,999	4,860	3,291	1,569
5,000-9,999	4,911	3,065	1,846
10,000-19,999	5,453	3,130	2,323
20,000-49,999	6,756	3,059	3,697
50,000 or more	11,477	5,560	5,917

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. The number of active participants also includes double counting of workers in more than one plan. Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D6. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2010**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	654,469	73,429	493,460	59,810	18,842	5,211	142,167	8,408
None or not reported	33,011	-	22,535	-	830	-	9,645	-
2-9	224,912	1,110	143,959	742	6,583	34	74,369	334
10-24	158,791	2,410	124,003	1,910	5,040	75	29,747	425
25-49	95,885	3,233	80,424	2,736	2,757	89	12,704	409
50-99	66,450	4,429	57,149	3,837	1,621	103	7,680	489
100-249	41,055	5,327	35,918	4,696	884	109	4,253	522
250-499	15,906	4,531	13,914	3,993	354	96	1,638	442
500-999	8,442	4,774	7,291	4,162	210	117	941	495
1,000-2,499	5,555	6,981	4,703	5,934	214	262	638	784
2,500-4,999	2,201	6,276	1,779	5,099	138	386	285	792
5,000-9,999	1,165	6,474	939	5,295	89	475	137	705
10,000-19,999	615	6,854	487	5,509	48	496	81	849
20,000-49,999	342	8,236	256	6,299	50	1,146	35	791
50,000 or more	140	12,794	103	9,598	23	1,823	14	1,372

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

NOTE: Excludes plans covering only one participant.

1/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D6(a). Number of non-401(k) Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2010**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	135,794	12,919	41,317	6,103	2,539	461	91,938	6,355
None or not reported	10,065	-	2,743	-	194	-	7,128	-
2-9	68,665	294	18,993	79	1,236	6	48,436	209
10-24	24,196	347	6,449	95	570	8	17,176	244
25-49	11,382	370	3,471	117	191	6	7,720	247
50-99	8,214	535	2,948	202	117	7	5,149	325
100-249	5,971	761	2,635	352	84	10	3,252	398
250-499	3,084	843	1,700	473	47	13	1,336	358
500-999	1,897	1,017	1,072	584	33	18	792	415
1,000-2,499	1,309	1,575	764	914	25	29	520	633
2,500-4,999	505	1,416	270	757	14	40	221	618
5,000-9,999	290	1,563	169	962	15	78	105	523
10,000-19,999	136	1,401	68	707	6	50	62	644
20,000-49,999	65	1,480	30	735	3	68	31	678
50,000 or more	15	1,316	3	125	3	128	9	1,063

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

NOTE: Excludes plans covering only one participant.

1/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D6(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2010**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	518,675	60,510	452,143	53,707	16,303	4,750	50,229	2,052
None or not reported	22,946	-	19,792	-	636	-	2,517	-
2-9	156,247	816	124,967	662	5,347	28	25,933	125
10-24	134,595	2,062	117,554	1,815	4,470	67	12,571	181
25-49	84,503	2,864	76,953	2,619	2,566	83	4,984	162
50-99	58,236	3,894	54,200	3,635	1,504	96	2,531	163
100-249	35,083	4,567	33,283	4,344	800	99	1,001	124
250-499	12,822	3,688	12,214	3,521	307	83	301	84
500-999	6,544	3,757	6,219	3,577	176	99	149	80
1,000-2,499	4,246	5,405	3,939	5,020	189	233	118	152
2,500-4,999	1,696	4,860	1,509	4,342	124	345	64	173
5,000-9,999	875	4,911	770	4,333	74	397	31	182
10,000-19,999	479	5,453	419	4,802	42	445	19	205
20,000-49,999	277	6,756	225	5,565	47	1,079	4	113
50,000 or more	125	11,477	100	9,473	20	1,695	5	309

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

NOTE: Excludes plans covering only one participant.

1/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D7. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2010**

(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Partnership/joint venture interests	\$1,956	\$1,205	\$219	\$531
Employer real property	276	14	31	232
Real estate (other than employer real property)	832	449	146	237
Employer securities	169,059	97,317	64,279	7,463
Participant loans	53,913	43,759	8,519	1,636
Loans (other than to participants)	2,230	1,182	209	839
Other investments 2/	2,546,364	2,043,402	389,372	113,589
Form 5500 Short Form Assets 3/	<u>367,511</u>	<u>315,715</u>	<u>18,615</u>	<u>33,181</u>
Total Assets	3,142,141	2,503,044	481,389	157,708
Total Liabilities	<u>40,931</u>	<u>34,148</u>	<u>3,389</u>	<u>3,394</u>
Net Assets	3,101,210	2,468,895	478,001	154,313

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

NOTE: Excludes plans covering only one participant.

1/ Generally, the portion would consist of employee contributions.

2/ This table summarizes assets that appear on both the Schedule H (for plans with 100 or more participants) and Schedule I (for plans with fewer than 100 participants). All asset items that appear on the more detailed Schedule H but not the Schedule I are grouped under "Other investments." Tables D9-D10 summarize the more detailed Schedule H asset information for large plans.

3/ The Form 5500 Short Form shares no asset items with Schedule H nor Schedule I. Therefore, the total assets reported by Form 5500 Short Form filers is summarized on this line item.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D8. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2010**
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Income				
Employer contributions	\$88,246	\$72,588	\$10,936	\$4,723
Participant contributions	161,966	136,747	19,162	6,057
Contributions from others (including rollovers)	16,446	14,708	1,017	721
Noncash contributions	926	768	119	39
All other income 2/	<u>339,793</u>	<u>269,636</u>	<u>53,915</u>	<u>16,243</u>
Total Income	607,377	494,447	85,148	27,782
Expenses				
Total benefit payments	245,474	197,255	37,169	11,050
Certain deemed and/or corrective distributions 3/	1,553	1,431	80	42
Administrative expenses 4/	2,994	2,387	399	209
Other or unspecified expenses	<u>467</u>	<u>225</u>	<u>180</u>	<u>63</u>
Total Expenses	250,488	201,298	37,827	11,364
Net Income	356,889	293,149	47,321	16,418

NOTE: Excludes plans covering only one participant.

1/ Generally, the portion would consist of employee contributions.

2/ This table summarizes income and expenses that appear on the Schedule H (for plans with 100 or more participants), the Schedule I (for plans with fewer than 100 participants), and the Form 5500 Short Form. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Short Form (e.g., Interest earnings, Dividends, Rents, and several line items reporting realized or unrealized gains/losses on investments) are grouped under "All other income" or "Other expenses." Tables D9-D10 summarize the more detailed Schedule H income information for large plans.

3/ For plans filing Schedule H or Schedule I, this line item represents the combination of "Corrective distributions" and "Certain deemed distributions of participant loans" to be consistent with the Form 5500 Short Form line item "Certain deemed and/or corrective distributions."

4/ For Schedule H filers, "Administrative expenses" is equal to the "Total administrative expenses" line item, while for Schedule I and Form 5500 Short Form filers, "Administrative expenses" include only the "Administrative service providers" line item.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Assets				
Total noninterest-bearing cash	\$3,017	\$2,473	\$424	\$120
Employer contrib. receivable	17,753	14,513	2,409	831
Participant contrib. receivable	1,567	1,304	201	61
Other receivables	40,240	33,477	1,583	5,180
Interest-bearing cash	46,808	38,723	4,976	3,110
U. S. Government securities	21,515	11,896	1,990	7,630
Corporate debt instruments: Preferred	4,153	1,160	572	2,421
Corporate debt instruments: All other	10,204	6,898	1,500	1,806
Preferred stock	339	194	27	118
Common stock	51,517	35,812	6,291	9,414
Partnership/joint venture interests	1,123	729	101	293
Real estate (exc. employer real property)	183	90	47	46
Loans (other than to participants)	1,757	996	120	641
Participant loans	52,656	42,639	8,469	1,547
Assets in common/collective trusts	306,569	248,512	40,175	17,882
Assets in pooled separate accounts	95,834	88,859	4,628	2,347

(continued...)

**Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Assets in master trusts	\$605,912	\$405,865	\$188,283	\$11,764
Assets in 103-12 investment entities	975	929	20	26
Assets in registered investment comp.	1,110,777	966,003	109,572	35,203
Assets in insurance co. general accounts	60,308	53,733	5,102	1,473
Other general investments	58,370	43,508	13,971	891
Employer securities	167,303	96,562	63,660	7,081
Employer real property	263	4	29	229
Buildings and other property used by plan	6	1	4	*/
Other or unspecified assets	<u>28,949</u>	<u>26,678</u>	<u>1,116</u>	<u>1,154</u>
Total Assets	2,688,096	2,121,558	455,272	111,266
Liabilities				
Benefit claims payable	495	351	114	31
Operating payables	1,870	1,511	344	15
Acquisition indebtedness	1,243	259	876	108
Other liabilities	<u>36,023</u>	<u>30,891</u>	<u>1,957</u>	<u>3,174</u>
Total Liabilities	39,631	33,012	3,291	3,328
Net Assets	2,648,465	2,088,547	451,981	107,937

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

1/ Generally, the portion would consist of employee contributions.

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2010**
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Income				
Contributions received or receivable from:				
Employers	\$72,145	\$58,936	\$10,112	\$3,097
Participants	135,245	112,640	18,287	4,319
Others (including rollovers)	12,569	11,385	888	296
Noncash contributions	<u>912</u>	<u>761</u>	<u>117</u>	<u>34</u>
Total contributions	220,871	183,722	29,404	7,745
Interest earnings:				
Interest-bearing cash	703	371	292	39
U. S. Government securities	581	318	60	203
Corporate debt instruments	539	280	77	183
Non-participant loans	95	35	22	37
Participant loans	2,477	2,027	381	68
Other or unspecified interest	<u>2,870</u>	<u>2,345</u>	<u>422</u>	<u>103</u>
Total interest earnings	7,264	5,377	1,254	633
Dividends:				
Preferred stock	148	48	94	6
Common stock	4,582	2,760	1,514	309
Registered investment company shares (e.g., mutual funds)	<u>17,837</u>	<u>15,982</u>	<u>1,457</u>	<u>398</u>
Total dividend income	22,568	18,790	3,065	713
Rents	23	1	3	19
Net gain (loss) on sale of assets	3,432	1,722	1,206	504
Unrealized appreciation:				
Unrealized appreciation of real estate	500	275	15	209
Other unrealized appreciation	<u>30,454</u>	<u>18,896</u>	<u>9,399</u>	<u>2,159</u>
Total unrealized appreciation	30,954	19,171	9,414	2,369
Net invest. gain from common/col. trusts	25,926	20,009	3,929	1,989
Net invest. gain from pooled sep. accounts	12,510	11,661	579	270
Net invest. gain from master trusts	64,437	43,427	19,794	1,216
Net invest. gain from 103-12 invest. entities	1,010	385	623	2
Net invest. gain from reg. invest. companies	113,674	100,112	10,297	3,265
Other or unspecified income	<u>8,164</u>	<u>6,607</u>	<u>876</u>	<u>680</u>
Total Income	510,833	410,984	80,445	19,405

(continued...)

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2010**

(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Expenses				
Benefit payments and payments to provide benefits:				
Direct benefit payments	\$196,928	\$154,879	\$34,604	\$7,445
Payments to insurance carriers for benefits	50	48	1	2
Other or unspecified benefits	<u>1,885</u>	<u>1,530</u>	<u>156</u>	<u>199</u>
Total benefit payments	198,863	156,457	34,761	7,645
Interest expense	186	22	153	11
Corrective distributions	508	471	28	9
Deemed distribution of participant loans	612	555	44	14
Administrative expenses:				
Professional fees	299	233	56	10
Contract administrator fees	519	437	53	29
Investment advisory and management fees	624	461	121	41
Other or unspecified admin. expenses	<u>786</u>	<u>642</u>	<u>115</u>	<u>28</u>
Total administrative expenses	2,228	1,773	346	109
Unspecified expenses	<u>12</u>	<u>9</u>	<u>1</u>	<u>2</u>
Total Expenses	202,410	159,288	35,332	7,789
Net Income	308,424	251,695	45,112	11,616

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

1/ Generally, the portion would consist of employee contributions.

SOURCE: Form 5500 filings for plan years ending in 2010.

Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2010

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	6,968	13,464	10,298	\$915,506	\$59,912	\$67,492
Profit sharing and thrift-savings	2,084	11,738	9,050	807,691	51,836	60,109
Stock bonus	3,016	1,264	903	82,565	3,910	6,126
Target benefit	2	1	1	73	3	3
Money purchase	43	4	3	382	14	26
Other defined contribution	1,823	456	340	24,795	4,150	1,229

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list.

2/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

3/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

4/ Includes both employer and employee contributions.

5/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2010

Type of Plan	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 1/	Total Assets (millions) 2/	Total Contributions (millions) 3/	Total Benefits (millions) 4/
Total	6,968	13,464	10,298	\$915,506	\$59,912	\$67,492
Nonleveraged ESOPs	3,899	11,075	8,429	734,467	49,336	56,090
Leveraged ESOPs	3,069	2,389	1,869	181,039	10,577	11,402

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

2/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

3/ Includes both employer and employee contributions.

4/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D13. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants and primary or supplemental status, 2010**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
Total	6,968	2,468	4,500
None or not reported	329	164	164
2-9	330	248	82
10-24	722	377	345
25-49	1,232	478	754
50-99	1,457	459	999
100-249	1,348	377	970
250-499	558	154	404
500-999	318	82	236
1,000-2,499	221	53	168
2,500-4,999	125	23	101
5,000-9,999	102	19	83
10,000-19,999	92	14	78
20,000-49,999	87	11	76
50,000 or more	47	8	39

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets			
Total noninterest-bearing cash	\$535	\$228	\$306
Employer contrib. receivable	5,744	4,562	1,183
Participant contrib. receivable	310	256	54
Other receivables	3,879	3,751	128
Interest-bearing cash	10,643	9,657	987
U. S. Government securities	14,056	13,845	211
Corporate debt instruments: Preferred	2,692	2,628	64
Corporate debt instruments: All other	3,871	3,834	37
Preferred stock	110	106	4
Common stock	19,871	16,054	3,817
Partnership/joint venture interests	18	8	10
Real estate (exc. employer real property)	2	*/	2
Loans (other than to participants)	1,381	1,357	24
Participant loans	15,212	12,832	2,380
Assets in common/collective trusts	101,291	87,052	14,239
Assets in pooled separate accounts	4,452	3,820	631

(continued...)

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2010**
(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets in master trusts	\$329,055	\$279,863	\$49,192
Assets in 103-12 investment entities	-	-	-
Assets in registered investment comp.	154,771	126,205	28,566
Assets in ins. co. general accounts	13,835	12,004	1,832
Other general investments	21,042	15,070	5,972
Employer securities	201,658	136,539	65,119
Employer real property	148	4	144
Buildings and other property used by plan	-	-	-
Other or unspecified assets	<u>275</u>	<u>164</u>	<u>111</u>
Total Assets	904,850	729,838	175,011
Liabilities			
Benefit claims payable	219	175	44
Operating payables	1,554	1,175	379
Acquisition indebtedness	8,074	1,703	6,371
Other liabilities	<u>10,402</u>	<u>5,023</u>	<u>5,379</u>
Total Liabilities	20,248	8,075	12,173
Net Assets	884,601	721,763	162,838

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Total asset amounts shown exclude funds held by life insurance companies under group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D15. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2010**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Income			
Contributions received or receivable from:			
Employers	\$23,896	\$19,312	\$4,583
Participants	32,698	27,476	5,221
Others (including rollovers)	1,349	1,122	227
Noncash contributions	<u>1,211</u>	<u>1,097</u>	<u>113</u>
Total contributions	59,153	49,008	10,145
Interest earnings:			
Interest-bearing cash	315	270	45
U. S. Government securities	345	343	2
Corporate debt instruments	271	269	3
Non-participant loans	59	49	10
Participant loans	671	567	105
Other or unspecified interest	<u>856</u>	<u>588</u>	<u>267</u>
Total interest earnings	2,517	2,085	432
Dividends:			
Preferred stock	436	253	183
Common stock	4,293	3,244	1,049
Registered investment company shares (e.g., mutual funds)	<u>2,204</u>	<u>1,844</u>	<u>360</u>
Total dividend income	6,932	5,341	1,591
Rents	*/	-	*/
Net gain (loss) on sale of assets	2,636	1,918	718
Unrealized appreciation:			
Unrealized appreciation of real estate	443	430	13
Other unrealized appreciation	<u>26,828</u>	<u>18,580</u>	<u>8,248</u>
Total unrealized appreciation	27,272	19,010	8,262
Net invest. gain from common/col. trusts	9,968	8,668	1,300
Net invest. gain from pooled sep. accounts	525	480	45
Net invest. gain from master trusts	36,635	31,772	4,863
Net invest. gain from 103-12 inv. entities	629	15	614
Net invest. gain from reg. invest. companies	15,355	13,147	2,208
Other or unspecified income	<u>2,306</u>	<u>1,851</u>	<u>454</u>
Total Income	163,928	133,297	30,631

(continued...)

**Table D15. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2010**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$65,993	\$55,089	\$10,904
Payments to insurance carriers for benefits	4	4	*/
Other or unspecified benefits	<u>219</u>	<u>128</u>	<u>91</u>
Total benefit payments	66,216	55,221	10,995
Interest expense	790	147	644
Corrective distributions	16	14	2
Deemed distrib. of partic. loans	91	79	12
Administrative expenses:			
Professional fees	103	74	30
Contract administrator fees	105	86	19
Investment advisory and management fees	182	159	23
Other or unspecified admin. expenses	<u>145</u>	<u>111</u>	<u>35</u>
Total administrative expenses	536	430	106
Unspecified expenses	<u>21</u>	<u>1</u>	<u>20</u>
Total Expenses	67,670	55,891	11,779
Net Income	96,258	77,406	18,852

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table D16. Number of Defined Contribution Plans, Total Participants,
Active Participants, Assets, Contributions, and Benefits
by 401(k) and ESOP status, 2010**

401(k) / ESOP Status	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 1/	Total Assets (millions) 2/	Total Contributions (millions) 3/	Total Benefits (millions) 4/
Total	654,469	88,301	73,429	\$3,833,388	\$314,270	\$287,282
401(k), not ESOP	517,381	60,511	51,570	2,325,658	215,199	183,944
ESOP, not 401(k)	5,675	1,810	1,358	99,024	7,528	5,963
401(k) and ESOP	1,293	11,654	8,939	816,483	52,385	61,530
Not 401(k), not ESOP	130,119	14,326	11,561	592,223	39,158	35,846

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

2/ Total asset amounts shown exclude funds held by life insurance companies under allocated group insurance contracts for payment of retirement benefits. These excluded funds make up roughly 10 to 15 percent of total pension fund assets.

3/ Includes both employer and employee contributions.

4/ Amounts shown include both benefits paid directly from trust funds and premium payments made by plans to insurance carriers. Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2010.

Appendix: Changes for the 2010 Private Pension Plan Research File and the 2010 Private Pension Plan Bulletin

Sampling Methodology

In preparing the *Private Pension Plan Research File*, the Employee Benefits Security Administration (EBSA) of the Department of Labor's (the Department) Office of Policy and Research (OPR) has historically utilized a sampling methodology to compile aggregate statistics regarding the composition of the employer-sponsored pension plan universe. Specifically, OPR created a dataset consisting of information from all Form 5500 pension filings for plans with 100 or more participants and a five percent sample of Form 5500 pension filings for plans with fewer than 100 participants. For reasons discussed below, this five percent sampling methodology for small pension plans has been revised beginning with the *2010 Private Pension Plan Research File*.

As discussed in detail in the Appendix to the *2009 Form 5500 Private Pension Plan Bulletin*¹, beginning on January 1, 2010, the Department implemented a new electronic filing system whereby filers upload completed Form 5500s electronically using IFILE or [EFAST2-approved vendor software](#). The electronic filing system increased the accuracy of the Form 5500 data which the Department uses to compile aggregate statistics. The improved accuracy occurred in large part due to the fact that the Department no longer has to scan paper filings in order to compile electronic data. Previously, many of the logical errors found in the Form 5500 data were introduced through this scanning process. Editing these errors in data was a time-consuming process even when using only a five percent sample of small plans. With this impediment removed, it became possible to incorporate all Form 5500 filings.

Finally, a consideration for historically using a five percent sample of small plans was computing power. In previous years, the sample taken was quite large, with more than 100,000 observations and 300 variables. If all plans had been included, this dataset would have increased in size by a factor of seven, making manipulation of the data extremely cumbersome, particularly with older technology. With new and faster technology, a dataset of this size is no longer too large, clearing the way for a complete, un-sampled dataset. For more information, please see the *User Guide for 2010 Private Pension Plan Research File*².

¹ Available at <http://www.dol.gov/ebsa/publications/form5500dataresearch.html#planbulletins>

² Will be available on the same hyperlink above.