

Private Pension Plan Bulletin

Abstract of 2016 Form 5500 Annual Reports

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HIGHLIGHTS FROM THE 2016 FORM 5500 REPORTS

The shift from defined benefit (DB) to defined contribution (DC) plans has been ongoing over the past 40 years, and research shows that both changes in firm behavior and in worker characteristics are factors in this trend.¹ Legislation authorizing 401(k) type DC plans that allow employees to contribute to their own retirement on a pre-tax basis was passed in 1978. Since then, these DC plans have grown in popularity partly because of their flexibility and convenience, with respect to options for participation, contribution amounts and allocation of funds.² Changes in workforce mobility have also contributed to this shift from DB to DC plans, as workers tend to change jobs more frequently and DB plans are not transferable across employers.³ Increasing costs of DB plans, including higher accrued benefits, early retirements, and increases in life expectancy, as well as a decline in industries that commonly offered DB plans have also contributed to the move from DB plans.⁴ Participation in DB plans may continue to decline as more DB plans in the private industry close to new entrants.⁵

Other findings from Form 5500 series reports for 2016 plan years are summarized below.

¹ Aaronson, S. and Coronado, J. (2005). Are Firms or Workers Behind the Shift Away from DB Pension Plans? Federal Reserve Board Finance and Economics Discussion. Available at: <https://www.federalreserve.gov/pubs/feds/2005/200517/200517pap.pdf>

² Broadbent, Palumbo and Woodman. (2006). The Shift from Defined Benefit to Defined Contribution Pension Plans – Implications for Asset Allocation and Risk Management. Accessed: <https://www.bis.org/publ/wqpapers/cgfs27broadbent3.pdf>

³ Ibid.

⁴ Ibid.

⁵ Wiatrowski, W.J. (2011). Changing Landscape of Employment-based Retirement Benefits. Bureau of Labor Statistics. Accessed: <https://www.bls.gov/opub/mlr/cwc/changing-landscape-of-employment-based-retirement-benefits.pdf>

Number of Pension Plans and Participants⁶

- The total number of pension plans grew again in 2016 to approximately 703,000 plans, a 1.2 percent increase over 2015. The number of DC plans grew by 1.2 percent, while the number of DB plans increased by 1.4 percent. (See *Historical Publication* Table E1.)
- The growth in participants of 1.0 percent was similar to the increase in the number of plans between 2015 and 2016. However, the increase in participation was composed of a 2.6 percent increase in DC plan participation and a 3.4 percent reduction in DB plan participation. (See *Historical Publication* Table E4.)
- Of the 136.2 million total participants in private pension plans, 93.9 million were active.⁷ The ratio of active to total participants increased slightly from 68.6 percent in 2015 to 68.9 percent in 2016. (See *Historical Publication* Tables E4 and E7.)
- The number of 401(k) type plans increased yet again in 2016 by 2.5 percent, from 547,000 to 560,000. There were 67.1 million active participants in 401(k) type plans. (See *Historical Publication* Tables E23 and E24.)
- Of about 7,000 ESOPs in 2016, roughly 1,000 were classified as KSOPs because they reported having a 401(k) plan feature. The more than 5,000 remaining ESOPs were classified as Stand-Alone ESOPs. (See Table D10.)

⁶ Participant counts in this report include double counting of workers in more than one plan.

⁷ The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service. For more information, please see the *Instructions for Form 5500* at <https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500>.

Pension Plan Assets

- After a small decrease in 2015, the total amount of assets held by pension plans increased by 5.6 percent from \$8.2 trillion to \$8.6 trillion in 2016. DC plan assets increased 7.6 percent to roughly \$5.7 trillion, while DB plan assets increased by only 2.1 percent to \$2.9 trillion. (See *Historical Publication* Table E10.)
- The share of DB plans reporting being fully frozen decreased to 19.9 percent of all DB plans; however, the amount of assets in fully frozen DB plans increased from 15.4 percent to 17.1 percent in 2016. (See Table C14 and *2015 Private Pension Plan Bulletin* Table C14.)

Cash Flows

- DC plan contributions increased by 5.6 percent, to \$459.0 billion between 2015 and 2016. DB plan contributions increased by 15.6 percent to \$125.5 billion. In total, contributions to pension plans increased by 7.6 percent in 2016 to \$584.4 billion. (See *Historical Publication* Table E13.)
- In 2016, pension plans disbursed \$687.3 billion for payment of benefits, with \$232.4 billion being disbursed from DB plans and \$454.9 billion from DC plans. These payments were made either directly to retirees, beneficiaries, and terminating employees or to insurance carriers for payment of benefits. These amounts reflect a 1.0 percent increase for DC plans and a 1.4 percent decrease for DB plans. (See *Historical Publication* Table E16.)
- Overall, pension plans disbursed \$102.9 billion more than they received in contributions during 2016. DB plans disbursed \$106.9 billion more than they collected in

contributions, while DC plans disbursed \$4.0 billion less than they received in contributions. (See *Historical Publication* Tables E13 and E16.)

- Among the 560,000 401(k) type plans in 2016, 89.8 percent allowed participants to direct investment of all of their assets, 2.4 percent allowed participants to direct investment of a portion of their assets, and 7.8 percent did not allow any participant direction. (See *Historical Publication* Table E23.)

The following chart summarizes certain trends discussed above.

Table of Highlights for 2016 and 2015

	2016	2015	Percentage Change from Previous Year
Number of Pension Plans			
All Plans	702,540	693,925	1.2%
DB Plans	46,300	45,672	1.4
DC Plans	656,241	648,252	1.2
401(k) Type Plans	560,373	546,896	2.5
Amount of Assets (trillions)			
All Plans	\$8.61	\$8.15	5.6%
DB Plans	2.92	2.86	2.1
DC Plans	5.69	5.29	7.6
Plan Contributions (billions)			
All Plans	\$584.4	\$543.2	7.6%
DB Contributions	125.5	108.6	15.6
DC Contributions	459.0	434.6	5.6
Benefits Disbursed (billions)			
All Plans	\$687.3	\$686.4	0.1%
DB Benefits	232.4	235.8	-1.4
DC Benefits	454.9	450.6	1.0
Total Participants (millions)	136.2	134.9	1.0%
Active Participants (millions)	93.9	92.5	1.4%

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2016**

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	702,540	136,179	93,851	\$8,614,940	\$584,436	\$687,343
Defined Benefit	46,300	36,028	13,866	2,923,233	125,484	232,395
Cash balance	16,971	10,958	4,459	991,018	35,406	73,016
Other defined benefit	29,328	25,069	9,406	1,932,215	90,077	159,379
Defined Contribution	656,241	100,152	79,985	5,691,707	458,953	454,947
401(k) type	560,373	82,710	67,121	4,738,481	398,920	391,540
403(b)	21,236	9,015	6,642	458,088	34,690	27,873
Other defined contribution	74,632	8,426	6,222	495,139	25,343	35,535

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

² The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

³ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

⁴ For the purposes of this report, includes both employer and employee contributions.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

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, 2016

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	89,862	123,884	83,912	\$7,808,083	\$508,360	\$589,960
Defined Benefit	8,394	35,556	13,536	2,870,510	117,494	217,223
Cash balance	1,342	10,760	4,289	975,410	31,795	68,820
Other defined benefit	7,052	24,795	9,247	1,895,099	85,700	148,403
Defined Contribution	81,469	88,329	70,375	4,937,573	390,866	372,737
401(k) type	67,902	72,190	58,498	4,104,250	337,213	322,873
403(b)	7,538	8,590	6,345	441,565	33,046	25,716
Other defined contribution	6,029	7,549	5,533	391,758	20,607	24,149

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

² The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

³ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

⁴ For the purposes of this report, includes both employer and employee contributions.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

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, 2016

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	612,678	12,295	9,939	\$806,857	\$76,076	\$97,382
Defined Benefit	37,906	472	329	52,723	7,989	15,172
Cash balance	15,630	198	170	15,607	3,612	4,196
Other defined benefit	22,276	274	159	37,116	4,378	10,976
Defined Contribution	574,772	11,823	9,610	754,134	68,087	82,210
401(k) type	492,472	10,519	8,624	634,230	61,706	68,668
403(b)	13,697	426	297	16,523	1,644	2,157
Other defined contribution	68,603	878	689	103,381	4,737	11,385

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

² The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

³ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

⁴ For the purposes of this report, includes both employer and employee contributions.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2016**
(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	93,851	13,866	79,985	86,251	9,689	76,562	7,600	4,177	3,423
Retired or separated participants receiving benefits ⁴	12,974	11,912	1,062	9,640	8,698	942	3,333	3,214	119
Other retired or separated participants with vested right to benefits ⁴	29,355	10,250	19,105	25,231	7,196	18,036	4,124	3,054	1,069
Total Participants	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
Participants with account balances ⁵	74,452	-	74,452	70,748	-	70,748	3,705	-	3,705
Beneficiaries ⁶	2,392	2,177	215	1,734	1,538	196	658	639	19
Total Participants and Beneficiaries	138,572	38,205	100,367	122,856	27,120	95,736	15,715	11,085	4,631

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to the Pension Benefit Guaranty Corporation's (PBGC) single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

⁴ Beginning with the 2014 Form 5500-SF, filers report both total and active participants. As a result, retired or separated participants are imputed based on the historical distribution of retired or separated participants either receiving benefits or with vested right to benefits. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details.

⁵ Participants with account balances are a subset of Total Participants and Beneficiaries.

⁶ Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Form 5500-SF filers include these participants with total participants but do not report on these participants separately.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table A3. Balance Sheet of Pension Plans
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$138,065	\$130,905	\$7,159
Employer real property	233	101	132
Real estate (other than employer real property)	20,752	18,329	2,423
Employer securities	326,024	2,300	323,724
Participant loans	70,983	143	70,840
Loans (other than to participants)	6,517	4,353	2,164
Other investments ¹	7,340,670	2,723,246	4,617,424
Form 5500-SF Assets ²	<u>711,697</u>	<u>43,856</u>	<u>667,841</u>
Total Assets	8,614,940	2,923,233	5,691,707
Total Liabilities	91,328	49,541	41,788
Net Assets	8,523,612	2,873,692	5,649,919

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ "Other investments" primarily includes investments in readily tradeable securities, registered investment companies, common collective trusts, and pooled separate accounts. Tables C4-C6 summarize the more detailed Schedule H asset information for large plans.

² The Form 5500-SF generally does not break out assets classes; therefore, all assets reported by Form 5500-SF filers are summarized on this line item.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table A4. Income Statement of Pension Plans
by type of plan, 2016**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Employer contributions	\$285,488	\$124,112	\$161,376
Participant contributions	252,550	737	251,813
Contributions from others (including rollovers)	44,938	546	44,392
Noncash contributions	1,460	88	1,372
All other income ¹	<u>585,700</u>	<u>192,344</u>	<u>393,356</u>
Total Income	1,170,137	317,828	852,309
Expenses			
Total benefit payments	687,343	232,395	454,947
Certain deemed and/or corrective distributions ²	1,694	17	1,677
Administrative expenses ³	20,053	13,922	6,131
Other or unspecified expenses	<u>1,293</u>	<u>109</u>	<u>1,184</u>
Total Expenses	710,382	246,443	463,939
Net Income	459,754	71,384	388,370

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

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-SF. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Form 5500-SF (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-SF 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-SF filers, "Administrative expenses" includes only the "Administrative service providers" line item.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2016**
(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	\$8,614,940	\$2,923,233	\$5,691,707	\$7,885,813	\$2,401,195	\$5,484,618	\$729,127	\$522,038	\$207,089
Form 5500-SF ³	711,697	43,856	667,841	711,695	43,856	667,839	2	-	2
Insurance	58,155	17,044	41,110	57,903	16,904	40,999	252	140	112
Section 412(i) ins.	314	55	259	277	18	259	37	37	-
Trust	5,395,517	1,886,973	3,508,544	5,033,379	1,652,032	3,381,346	362,138	234,940	127,198
Trust and insurance	2,449,252	975,305	1,473,947	2,082,554	688,385	1,394,169	366,698	286,920	79,778
Not determinable	5	-	5	5	-	5	-	-	-

Funding arrangement for payment of benefits

Total	\$8,614,940	\$2,923,233	\$5,691,707	\$7,885,813	\$2,401,195	\$5,484,618	\$729,127	\$522,038	\$207,089
Form 5500-SF ³	711,697	43,856	667,841	711,695	43,856	667,839	2	-	2
Insurance	64,158	20,990	43,168	63,999	20,896	43,103	159	94	65
Section 412(i) ins.	364	90	273	288	15	273	76	76	-
Trust	5,751,883	2,075,763	3,676,120	5,225,039	1,713,634	3,511,406	526,844	362,130	164,714
Trust and insurance	2,086,833	782,533	1,304,300	1,884,786	622,795	1,261,991	202,047	159,738	42,308
Not determinable	5	-	5	5	-	5	-	-	-

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2016**

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	702,540	136,179	\$8,614,940	46,300	36,028	\$2,923,233	656,241	100,152	\$5,691,707
	Single Employer ²	699,904	121,122	7,885,813	44,888	25,582	2,401,195	655,017	95,540	5,484,618
	Multiemployer ³	2,636	15,057	729,127	1,412	10,445	522,038	1,224	4,612	207,089
Noncollectively bargained plans	Total	694,629	104,061	6,322,893	42,944	18,234	1,575,333	651,685	85,828	4,747,561
	Single Employer ²	694,629	104,061	6,322,893	42,944	18,234	1,575,333	651,685	85,828	4,747,561
Collective bargaining plans	Total	7,911	32,118	2,292,047	3,355	17,794	1,347,900	4,556	14,324	944,146
	Single Employer ²	5,275	17,061	1,562,920	1,943	7,349	825,863	3,332	9,712	737,057
	Multiemployer ³	2,636	15,057	729,127	1,412	10,445	522,038	1,224	4,612	207,089

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

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

² For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

³ For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2016**

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	702,540	46,300	656,241	699,904	44,888	655,017	2,636	1,412	1,224
None or not reported	30,339	2,903	27,436	30,310	2,898	27,412	29	5	24
2-9	243,658	22,028	221,629	243,649	22,026	221,623	8	2	6
10-24	168,745	7,911	160,834	168,734	7,907	160,827	11	4	7
25-49	99,118	2,916	96,202	99,091	2,905	96,186	27	11	16
50-99	70,818	2,147	68,671	70,761	2,123	68,639	57	24	33
100-249	45,667	2,197	43,470	45,456	2,091	43,365	212	106	106
250-499	18,828	1,551	17,276	18,496	1,388	17,108	331	163	168
500-999	10,850	1,312	9,538	10,366	1,048	9,318	483	263	220
1,000-2,499	7,613	1,458	6,155	6,982	1,100	5,882	631	358	273
2,500-4,999	3,180	772	2,408	2,800	578	2,222	380	194	186
5,000-9,999	1,788	472	1,316	1,576	358	1,218	212	113	98
10,000-19,999	1,042	306	736	918	227	690	125	79	46
20,000-49,999	618	213	405	530	157	374	88	57	31
50,000 or more	276	112	164	235	80	155	41	32	9

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2016**

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	702,540	46,300	656,241	699,904	44,888	655,017	2,636	1,412	1,224
None or not reported	31,784	3,106	28,678	31,757	3,102	28,655	26	4	22
\$1-24K	28,866	202	28,664	28,857	197	28,660	9	5	4
25-49K	19,764	184	19,580	19,753	177	19,576	11	7	4
50-99K	33,330	825	32,505	33,319	817	32,503	10	8	2
100-249K	76,007	4,060	71,947	75,975	4,035	71,940	32	25	7
250-499K	89,694	6,108	83,587	89,666	6,093	83,572	28	14	14
500-999K	115,572	8,282	107,290	115,547	8,272	107,276	24	10	14
1-2.49M	150,038	10,279	139,759	149,974	10,253	139,720	64	25	39
2.5-4.9M	72,035	4,239	67,796	71,918	4,198	67,720	117	41	75
5-9.9M	38,410	1,956	36,454	38,226	1,893	36,334	184	63	121
10-24.9M	24,135	1,998	22,137	23,738	1,829	21,909	396	169	227
25-49.9M	9,083	1,300	7,782	8,684	1,095	7,590	398	205	193
50-74.9M	3,504	683	2,821	3,255	547	2,707	249	136	114
75-99.9M	1,899	450	1,448	1,739	350	1,389	160	100	60
100-149.9M	2,181	570	1,611	1,963	438	1,525	218	132	86
150-199.9M	1,235	353	882	1,097	268	829	138	85	53
200-249.9M	834	239	595	746	191	555	87	48	40
250-499.9M	1,831	588	1,243	1,602	442	1,160	229	146	83
500-999.9M	1,115	378	737	997	293	703	119	85	33
1-2.49B	717	282	434	626	215	411	90	67	23
2.5B or more	508	217	291	462	180	282	46	37	9

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

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

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2016**

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	702,540	46,300	656,241	699,904	44,888	655,017	2,636	1,412	1,224
Agriculture	7,599	543	7,056	7,589	537	7,052	10	6	4
Mining	3,845	307	3,538	3,833	304	3,530	11	3	8
Utilities	2,512	358	2,153	2,505	356	2,148	7	2	5
Construction	55,221	2,544	52,676	54,109	2,013	52,096	1,112	531	581
Manufacturing	74,261	5,582	68,679	74,060	5,452	68,609	200	130	70
Wholesale trade	37,525	2,507	35,019	37,487	2,484	35,002	38	22	16
Retail trade	41,956	1,628	40,328	41,872	1,563	40,309	84	65	19
Transportation	13,466	728	12,738	13,304	625	12,679	162	103	59
Information	12,764	815	11,949	12,720	787	11,933	45	28	16
Finance, insurance & real estate	64,747	5,590	59,157	64,169	5,265	58,904	578	326	253
Services	373,434	24,876	348,558	373,195	24,752	348,443	239	124	115
Misc. organizations ³	15,017	813	14,204	14,868	742	14,125	149	71	78
Industry not reported	195	8	187	195	8	187	-	-	-

NOTE: Industry classifications are consistent with definitions of principal business activity listed in the 2016 Form 5500 Instructions. These principal business activity codes are based on the North American Industry Classification System.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2016**
(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	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
2-9	1,228	100	1,127	1,228	100	1,127	*/	*/	*/
10-24	2,634	118	2,515	2,633	118	2,515	*/	*/	*/
25-49	3,469	100	3,369	3,468	100	3,368	1	*/	1
50-99	4,965	153	4,811	4,960	152	4,809	4	2	2
100-249	7,009	361	6,648	6,972	342	6,629	37	19	18
250-499	6,556	551	6,005	6,431	490	5,942	124	61	63
500-999	7,573	938	6,635	7,224	748	6,475	350	190	160
1,000-2,499	11,819	2,327	9,492	10,799	1,756	9,043	1,020	570	450
2,500-4,999	11,181	2,740	8,441	9,855	2,055	7,800	1,326	684	642
5,000-9,999	12,397	3,300	9,097	10,901	2,485	8,415	1,496	814	682
10,000-19,999	14,659	4,417	10,242	12,849	3,266	9,583	1,810	1,151	660
20,000-49,999	19,041	6,513	12,528	16,347	4,750	11,596	2,694	1,762	932
50,000 or more	33,650	14,410	19,240	27,456	9,218	18,237	6,195	5,192	1,003

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2016**
(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	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
None or not reported	62	9	53	60	9	52	1	-	1
\$1-24K	349	1	348	349	1	348	1	*/	*/
25-49K	255	3	252	254	1	252	2	2	*/
50-99K	464	6	457	463	5	457	1	1	*/
100-249K	1,192	40	1,152	1,180	29	1,151	12	10	1
250-499K	1,732	62	1,670	1,719	55	1,664	13	7	6
500-999K	2,923	101	2,822	2,909	92	2,817	14	9	5
1-2.49M	6,116	178	5,938	6,088	170	5,918	28	8	20
2.5-4.9M	5,804	189	5,614	5,702	166	5,535	102	23	79
5-9.9M	6,570	318	6,251	6,420	256	6,164	150	63	87
10-24.9M	8,606	656	7,951	8,242	540	7,701	365	115	249
25-49.9M	7,283	872	6,412	6,748	653	6,095	535	218	317
50-74.9M	5,051	793	4,259	4,522	552	3,970	530	241	289
75-99.9M	3,447	758	2,690	2,984	481	2,502	464	277	187
100-149.9M	5,854	1,162	4,692	5,110	852	4,258	744	310	434
150-199.9M	4,313	994	3,319	3,786	681	3,106	527	314	213
200-249.9M	3,443	847	2,597	3,018	680	2,338	425	167	258
250-499.9M	10,761	3,157	7,604	9,138	2,144	6,993	1,623	1,012	611
500-999.9M	11,790	3,458	8,332	10,084	2,439	7,645	1,706	1,019	687
1-2.49B	15,603	6,534	9,069	12,767	4,260	8,507	2,836	2,274	562
2.5B or more	34,560	15,891	18,669	29,582	11,515	18,067	4,978	4,376	603

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

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

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B6. Distribution of Participants
by type of plan and industry, 2016**
(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	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
Agriculture	799	122	676	751	105	646	48	18	30
Mining	958	258	701	906	252	653	53	5	48
Utilities	1,775	909	866	1,743	903	840	32	6	26
Construction	7,690	2,868	4,822	3,029	57	2,972	4,661	2,810	1,851
Manufacturing	27,481	10,925	16,555	26,085	10,016	16,069	1,396	909	486
Wholesale trade	4,396	665	3,731	4,318	616	3,702	78	49	29
Retail trade	15,025	2,582	12,443	13,401	1,051	12,350	1,624	1,531	93
Transportation	6,610	2,543	4,067	4,863	1,239	3,624	1,747	1,304	443
Information	5,509	1,904	3,605	5,022	1,655	3,367	486	249	237
Finance, insurance & real estate	14,101	5,273	8,828	11,432	3,239	8,193	2,669	2,034	635
Services	49,553	7,133	42,420	47,651	5,800	41,851	1,902	1,333	569
Misc. organizations ³	2,274	841	1,433	1,913	645	1,267	362	196	166
Industry not reported	9	4	5	9	4	5	-	-	-

NOTE: Industry classifications are consistent with definitions of principal business activity listed in the 2016 Form 5500 Instructions. These principal business activity codes are based on the North American Industry Classification System.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B7. Distribution of Active Participants
by type of plan, 2016**
(numbers in thousands)

Type of Plan ¹	Total Plans	Single Employer Plans ²	Multiemployer Plans ³
Total	93,851	86,251	7,600
Defined benefit	13,866	9,689	4,177
Defined contribution	79,985	76,562	3,423
401(k) type	67,121	65,505	1,616
403(b)	6,642	6,634	8
Other defined contribution	6,222	4,422	1,799

NOTE: The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

² For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

³ For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

* / Fewer than 500 participants.

** / Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B8. Number of Plans
by type of plan and method of funding, 2016**

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	702,540	46,300	656,241	699,904	44,888	655,017	2,636	1,412	1,224
Form 5500-SF ³	554,561	34,233	520,328	554,558	34,233	520,325	3	-	3
Insurance	4,640	446	4,194	4,624	440	4,185	15	6	9
Section 412(i) ins.	228	176	52	225	174	51	3	2	1
Trust	103,365	9,458	93,907	101,568	8,441	93,127	1,797	1,017	780
Trust and insurance	39,558	1,982	37,576	38,740	1,595	37,145	818	387	430
Not determinable	189	5	184	189	5	184	-	-	-

Funding arrangement for payment of benefits

Total	702,540	46,300	656,241	699,904	44,888	655,017	2,636	1,412	1,224
Form 5500-SF ³	554,561	34,233	520,328	554,558	34,233	520,325	3	-	3
Insurance	4,663	479	4,184	4,649	472	4,176	14	7	7
Section 412(i) ins.	226	173	53	223	171	52	3	2	1
Trust	109,044	9,655	99,389	106,912	8,458	98,454	2,132	1,197	936
Trust and insurance	33,857	1,755	32,103	33,374	1,548	31,826	483	206	277
Not determinable	189	5	184	189	5	184	-	-	-

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table B9. Number of Participants
by type of plan and method of funding, 2016**
(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	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
Form 5500-SF ³	12,339	428	11,911	12,339	428	11,911	*/	-	*/
Insurance	1,636	200	1,436	1,627	197	1,430	9	2	6
Section 412(i) ins.	7	3	4	6	2	4	1	1	*/
Trust	80,785	23,683	57,102	72,852	18,541	54,312	7,933	5,143	2,790
Trust and insurance	41,410	11,714	29,696	34,296	6,415	27,881	7,114	5,299	1,816
Not determinable	3	*/	3	3	*/	3	-	-	-

Funding arrangement for payment of benefits

Total	136,179	36,028	100,152	121,122	25,582	95,540	15,057	10,445	4,612
Form 5500-SF ³	12,339	428	11,911	12,339	428	11,911	*/	-	*/
Insurance	1,547	249	1,298	1,540	246	1,293	7	2	5
Section 412(i) ins.	7	3	4	6	2	4	1	1	*/
Trust	87,473	26,403	61,070	76,044	18,801	57,244	11,428	7,602	3,826
Trust and insurance	34,811	8,945	25,866	31,191	6,106	25,085	3,620	2,839	781
Not determinable	3	*/	3	3	*/	3	-	-	-

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C1. Distribution of Assets
by number of participants, 2016**
(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	\$8,614,940	\$2,923,233	\$5,691,707	\$7,885,813	\$2,401,195	\$5,484,618	\$729,127	\$522,038	\$207,089
None or not reported	4,587	2,409	2,178	4,505	2,409	2,095	83	**/	83
2-9	168,565	22,668	145,897	168,556	22,661	145,895	9	6	2
10-24	195,489	10,187	185,301	195,478	10,187	185,291	11	1	10
25-49	197,502	6,821	190,681	197,452	6,804	190,648	50	17	33
50-99	240,714	10,637	230,077	240,500	10,568	229,932	214	69	145
100-249	328,096	27,828	300,267	326,025	26,876	299,149	2,071	953	1,118
250-499	307,831	41,649	266,182	300,482	37,471	263,010	7,349	4,177	3,172
500-999	365,394	67,444	297,950	345,174	55,222	289,952	20,220	12,222	7,998
1,000-2,499	663,849	181,695	482,154	603,268	142,588	460,681	60,581	39,108	21,473
2,500-4,999	692,887	221,146	471,741	612,528	171,570	440,958	80,358	49,576	30,782
5,000-9,999	815,810	271,329	544,480	724,845	213,650	511,195	90,965	57,679	33,286
10,000-19,999	971,662	359,493	612,169	881,372	288,167	593,204	90,290	71,325	18,965
20,000-49,999	1,488,270	593,662	894,609	1,348,418	498,325	850,093	139,852	95,336	44,516
50,000 or more	2,174,284	1,106,264	1,068,020	1,937,210	914,696	1,022,514	237,074	191,568	45,506

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C2. Distribution of Assets
by amount of assets, 2016**
(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	\$8,614,940	\$2,923,233	\$5,691,707	\$7,885,813	\$2,401,195	\$5,484,618	\$729,127	\$522,038	\$207,089
\$1-24K	301	2	299	301	2	299	**/	**/	**/
25-49K	735	7	728	735	7	728	**/	**/	**/
50-99K	2,463	64	2,399	2,462	63	2,399	1	1	**/
100-249K	12,984	720	12,264	12,978	716	12,262	6	4	2
250-499K	32,964	2,262	30,702	32,954	2,257	30,697	10	5	5
500-999K	84,119	6,006	78,114	84,101	5,998	78,103	18	7	11
1-2.49M	240,286	16,420	223,866	240,172	16,376	223,796	114	44	71
2.5-4.9M	251,228	14,601	236,627	250,795	14,452	236,344	433	149	284
5-9.9M	266,630	13,694	252,936	265,234	13,211	252,023	1,396	483	912
10-24.9M	370,851	32,281	338,570	364,176	29,439	334,737	6,675	2,842	3,834
25-49.9M	318,053	46,145	271,909	303,654	38,602	265,052	14,399	7,542	6,857
50-74.9M	213,216	41,662	171,554	197,922	33,332	164,590	15,294	8,330	6,964
75-99.9M	164,297	39,267	125,029	150,395	30,552	119,842	13,902	8,715	5,187
100-149.9M	268,127	70,126	198,001	241,206	53,888	187,318	26,921	16,238	10,683
150-199.9M	213,762	60,984	152,778	190,099	46,413	143,686	23,663	14,571	9,091
200-249.9M	187,058	53,334	133,723	167,579	42,838	124,741	19,478	10,497	8,982
250-499.9M	641,519	206,656	434,864	560,386	155,125	405,260	81,133	51,530	29,603
500-999.9M	777,529	267,755	509,774	691,288	205,953	485,336	86,241	61,802	24,439
1-2.49B	1,116,469	451,425	665,044	974,443	345,089	629,354	142,026	106,336	35,690
2.5B or more	3,452,352	1,599,823	1,852,529	3,154,936	1,366,882	1,788,055	297,416	232,941	64,474

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

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

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C3. Distribution of Assets
by industry, 2016**
(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	\$8,614,940	\$2,923,233	\$5,691,707	\$7,885,813	\$2,401,195	\$5,484,618	\$729,127	\$522,038	\$207,089
Agriculture	26,846	6,019	20,827	25,614	5,556	20,058	1,232	462	769
Mining	80,477	22,028	58,448	76,899	21,169	55,730	3,578	859	2,719
Utilities	306,805	176,203	130,602	303,532	174,692	128,840	3,274	1,511	1,762
Construction	417,935	189,500	228,434	144,055	4,212	139,843	273,879	185,288	88,591
Manufacturing	2,592,676	1,096,952	1,495,724	2,513,103	1,061,244	1,451,858	79,573	35,708	43,865
Wholesale trade	268,939	46,034	222,905	266,427	44,391	222,036	2,512	1,642	869
Retail trade	357,312	68,984	288,329	324,195	36,480	287,715	33,117	32,504	613
Transportation	394,009	198,171	195,838	288,918	105,992	182,926	105,091	92,179	12,912
Information	427,647	160,112	267,534	406,697	147,462	259,235	20,950	12,650	8,300
Finance, insurance & real estate	1,078,426	410,406	668,020	957,953	314,203	643,750	120,473	96,203	24,270
Services	2,569,810	513,264	2,056,547	2,503,915	465,767	2,038,148	65,895	47,497	18,398
Misc. organizations ³	93,794	35,552	58,242	74,240	20,019	54,221	19,554	15,533	4,021
Industry not reported	266	9	257	266	9	257	-	-	-

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Industry classifications are consistent with definitions of principal business activity listed in the 2016 Form 5500 Instructions. These principal business activity codes are based on the North American Industry Classification System.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ For purposes of this report, includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² For purposes of this report, includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$10,187	\$4,980	\$5,208
Employer contrib. receivable	93,808	63,908	29,899
Participant contrib. receivable	2,140	36	2,104
Other receivables	44,968	20,849	24,119
Interest-bearing cash	87,280	37,971	49,308
U.S. Government securities	165,830	130,376	35,454
Corporate debt instruments: Preferred	55,864	50,634	5,230
Corporate debt instruments: All other	199,229	177,943	21,285
Preferred stock	5,140	4,745	396
Common stock	357,324	266,535	90,788
Partnership/joint venture interests	136,078	130,684	5,394
Real estate (except employer real property)	18,833	18,031	801
Loans (other than to participants)	5,266	4,146	1,120
Participant loans	70,125	136	69,990
Assets in common/collective trusts	1,159,140	330,297	828,843
Assets in pooled separate accounts	178,729	39,362	139,367

(continued...)

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,083,026	\$1,183,183	\$899,843
Assets in 103-12 investment entities	80,846	75,932	4,914
Assets in registered investment companies	2,330,648	237,152	2,093,496
Assets in insurance co. general accounts	188,417	11,619	176,799
Other general investments	166,963	76,850	90,113
Employer securities	310,183	2,292	307,891
Employer real property	181	96	85
Buildings and other property used by plan	926	906	20
Other or unspecified assets	<u>56,954</u>	<u>1,848</u>	<u>55,106</u>
Total Assets	7,808,083	2,870,510	4,937,573
Liabilities			
Benefit claims payable	1,501	598	903
Operating payables	5,712	4,387	1,325
Acquisition indebtedness	12,688	1,628	11,060
Other liabilities	<u>63,714</u>	<u>40,550</u>	<u>23,164</u>
Total Liabilities	83,615	47,163	36,452
Net Assets	7,724,468	2,823,347	4,901,121

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$16,616	\$9,496	\$7,120
Employer contrib. receivable	94,077	64,128	29,949
Participant contrib. receivable	2,375	153	2,222
Other receivables	126,387	66,818	59,569
Interest-bearing cash	224,684	95,534	129,150
U.S. Government securities	480,976	287,968	193,008
Corporate debt instruments: Preferred	139,409	105,811	33,598
Corporate debt instruments: All other	589,040	442,569	146,471
Preferred stock	28,977	19,650	9,326
Common stock	1,611,033	825,366	785,667
Partnership/joint venture interests	287,811	264,008	23,803
Real estate (except employer real property)	63,242	50,892	12,350
Loans (other than to participants)	24,063	14,648	9,415
Participant loans	70,930	171	70,759

(continued...)

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in registered investment companies	\$2,938,866	\$389,296	\$2,549,570
Assets in insurance co. general accounts	240,042	15,214	224,827
Other general investments	414,993	207,355	207,638
Employer securities	396,311	8,398	387,913
Employer real property	372	279	93
Buildings and other property used by plan	926	906	20
Other or unspecified assets	<u>56,954</u>	<u>1,848</u>	<u>55,106</u>
Total Assets	7,808,083	2,870,510	4,937,573
Liabilities			
Benefit claims payable	1,501	598	903
Operating payables	5,712	4,387	1,325
Acquisition indebtedness	12,688	1,628	11,060
Other liabilities	<u>63,714</u>	<u>40,550</u>	<u>23,164</u>
Total Liabilities	83,615	47,163	36,452
Net Assets	7,724,468	2,823,347	4,901,121

NOTE: This table provides an estimate of the underlying asset allocation of investments in direct filing entities (DFEs), even if there were multiple layers of investment through various DFEs. Hence, there are no line items for interests in common/collective trusts, master trust investment accounts, pooled separate accounts or 103-12 investment entities. The dollar amounts of these investments are included on the line items in this table. For information on the methodology used to make these estimates, see the DFE User Guide at <https://www.dol.gov/agencies/ebsa/researchers/statistics/retirement-bulletins/direct-filing-entity>.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

**/ Fewer than 500 participants.*

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

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$7,549	\$2,686	\$4,863
Employer contrib. receivable	86,721	57,704	29,018
Participant contrib. receivable	2,072	30	2,042
Other receivables	38,012	14,778	23,233
Interest-bearing cash	69,114	23,503	45,612
U.S. Government securities	126,673	102,720	23,952
Corporate debt instruments: Preferred	47,581	43,894	3,687
Corporate debt instruments: All other	162,803	148,548	14,255
Preferred stock	4,725	4,357	369
Common stock	242,310	161,518	80,792
Partnership/joint venture interests	80,127	77,269	2,858
Real estate (except employer real property)	6,461	6,216	245
Loans (other than to participants)	2,275	1,279	996
Participant loans	68,198	67	68,131
Assets in common/collective trusts	996,138	212,874	783,264
Assets in pooled separate accounts	159,109	29,156	129,953

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,059,426	\$1,167,037	\$892,389
Assets in 103-12 investment entities	58,875	56,464	2,411
Assets in registered investment companies	2,196,946	178,345	2,018,601
Assets in insurance co. general accounts	176,690	10,296	166,394
Other general investments	131,969	45,891	86,078
Employer securities	298,414	1,985	296,429
Employer real property	176	91	85
Buildings and other property used by plan	62	53	8
Other or unspecified assets	<u>56,897</u>	<u>1,805</u>	<u>55,092</u>
Total Assets	7,079,322	2,348,566	4,730,757
Liabilities			
Benefit claims payable	1,312	538	774
Operating payables	4,094	2,869	1,225
Acquisition indebtedness	12,514	1,457	11,057
Other liabilities	<u>42,374</u>	<u>21,523</u>	<u>20,851</u>
Total Liabilities	60,294	26,388	33,907
Net Assets	7,019,028	2,322,178	4,696,850

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$2,638	\$2,294	\$344
Employer contrib. receivable	7,086	6,205	882
Participant contrib. receivable	68	5	62
Other receivables	6,956	6,071	885
Interest-bearing cash	18,165	14,469	3,697
U.S. Government securities	39,157	27,656	11,502
Corporate debt instruments: Preferred	8,283	6,740	1,543
Corporate debt instruments: All other	36,426	29,395	7,031
Preferred stock	415	388	27
Common stock	115,014	105,017	9,997
Partnership/joint venture interests	55,951	53,415	2,536
Real estate (except employer real property)	12,372	11,816	556
Loans (other than to participants)	2,991	2,867	124
Participant loans	1,927	68	1,859
Assets in common/collective trusts	163,002	117,423	45,579
Assets in pooled separate accounts	19,620	10,206	9,414

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$23,600	\$16,146	\$7,454
Assets in 103-12 investment entities	21,971	19,468	2,503
Assets in registered investment companies	133,702	58,807	74,895
Assets in insurance co. general accounts	11,727	1,323	10,405
Other general investments	34,995	30,959	4,035
Employer securities	11,768	307	11,462
Employer real property	4	4	-
Buildings and other property used by plan	864	853	11
Other or unspecified assets	<u>57</u>	<u>43</u>	<u>13</u>
Total Assets	728,761	521,944	206,817
Liabilities			
Benefit claims payable	190	60	130
Operating payables	1,618	1,517	101
Acquisition indebtedness	173	171	3
Other liabilities	<u>21,340</u>	<u>19,027</u>	<u>2,313</u>
Total Liabilities	23,321	20,775	2,546
Net Assets	705,440	501,169	204,271

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and amount of assets, 2016**

Type of Asset	Total	\$1-0.9M	\$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	1	26	5	2	1	1
Receivables	3	17	3	3	3	3
U.S. Government securities	5	*/	2	3	4	5
Corporate debt instruments: Preferred	2	-	1	1	1	2
Corporate debt instruments: All other	6	2	2	4	5	7
Corporate stocks	9	3	7	9	10	10
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	-	*/	*/	*/	*/
Assets in common/collective trusts	12	3	6	16	18	9
Assets in pooled separate accounts	1	5	11	4	2	1
Assets in master trusts	41	1	10	19	31	47
Assets in 103-12 investment entities	3	*/	*/	2	2	3
Assets in registered investment companies	8	16	41	30	14	3
Assets in ins. co. general accounts	*/	6	4	1	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	7	22	7	6	8	7

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 0.5 percent.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and amount of assets, 2016**

Type of Asset	Total	\$1-0.9M	\$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	1	2	2	2	1	1
Receivables	1	1	1	1	1	1
U.S. Government securities	1	*/	*/	*/	*/	1
Corporate debt instruments: Preferred	*/	-	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	1
Corporate stocks	2	*/	*/	1	1	3
Real estate (except employer real property)	*/	-	*/	*/	*/	*/
Loans	1	1	2	1	1	1
Assets in common/collective trusts	17	3	5	8	16	22
Assets in pooled separate accounts	3	14	14	5	2	1
Assets in master trusts	18	*/	*/	3	10	30
Assets in 103-12 investment entities	*/	1	*/	*/	*/	*/
Assets in registered investment companies	42	36	52	65	56	25
Assets in ins. co. general accounts	4	2	4	5	4	2
Employer securities	6	1	2	4	4	8
Other or unspecified investments	3	39	18	3	2	2

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 0.5 percent.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$252,147	\$116,170	\$135,977
Participants	217,351	724	216,627
Others (including rollovers)	37,467	512	36,955
Noncash contributions	<u>1,395</u>	<u>88</u>	<u>1,307</u>
Total contributions	508,360	117,494	390,866
Interest earnings:			
Interest-bearing cash	978	462	516
U.S. Government securities	3,048	2,482	566
Corporate debt instruments	10,007	9,246	762
Non-participant loans	145	59	86
Participant loans	2,766	11	2,755
Other or unspecified interest	<u>9,293</u>	<u>3,129</u>	<u>6,164</u>
Total interest earnings	26,239	15,389	10,850
Dividends:			
Preferred stock	668	90	579
Common stock	13,954	5,945	8,009
Registered investment company shares (e.g., mutual funds)	<u>62,798</u>	<u>5,563</u>	<u>57,235</u>
Total dividend income	77,421	11,598	65,823
Rents	367	350	16
Net gain (loss) on sale of assets	19,724	13,249	6,476
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	1,776	1,007	768
Other unrealized appreciation	<u>56,852</u>	<u>24,864</u>	<u>31,988</u>
Total unrealized appreciation (depreciation)	58,628	25,872	32,756
Net investment gain (loss) from:			
Common/collective trusts	65,641	19,431	46,210
Pooled separate accounts	13,601	3,614	9,987
Master trusts	150,886	82,582	68,304
103-12 investment entities	5,347	4,824	523
Registered investment companies	100,919	7,782	93,137
Other or unspecified income	<u>12,109</u>	<u>2,603</u>	<u>9,506</u>
Total Income	1,039,241	304,787	734,454

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$575,240	\$207,764	\$367,476
Payments to insurance carriers for benefits	8,439	7,543	896
Other or unspecified benefits	<u>6,281</u>	<u>1,916</u>	<u>4,366</u>
Total benefit payments	589,960	217,223	372,737
Interest expense	688	26	662
Corrective distributions	582	6	575
Deemed distribution of partic. loans	684	**/	684
Administrative expenses:			
Professional fees	2,470	1,916	554
Contract administrator fees	1,967	973	993
Investment advisory and management fees	5,574	4,252	1,322
Other or unspecified admin. expenses	<u>8,218</u>	<u>6,503</u>	<u>1,715</u>
Total administrative expenses	18,228	13,644	4,584
Unspecified expenses	<u>34</u>	<u>2</u>	<u>32</u>
Total Expenses	610,176	230,901	379,275
Net Income	429,065	73,885	355,180

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$213,517	\$87,099	\$126,419
Participants	213,778	673	213,105
Others (including rollovers)	36,755	234	36,521
Noncash contributions	<u>1,066</u>	<u>88</u>	<u>978</u>
Total contributions	465,116	88,093	377,023
Interest earnings:			
Interest-bearing cash	879	399	481
U.S. Government securities	2,279	1,883	396
Corporate debt instruments	8,317	7,825	491
Non-participant loans	103	21	82
Participant loans	2,682	3	2,679
Other or unspecified interest	<u>7,833</u>	<u>2,050</u>	<u>5,783</u>
Total interest earnings	22,093	12,180	9,912
Dividends:			
Preferred stock	640	69	571
Common stock	11,016	3,575	7,440
Registered investment company shares (e.g., mutual funds)	<u>59,113</u>	<u>4,186</u>	<u>54,927</u>
Total dividend income	70,768	7,831	62,937
Rents	111	95	16
Net gain (loss) on sale of assets	18,235	11,975	6,260
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	1,249	528	721
Other unrealized appreciation	<u>48,782</u>	<u>18,041</u>	<u>30,741</u>
Total unrealized appreciation (depreciation)	50,031	18,569	31,462
Net investment gain (loss) from:			
Common/collective trusts	57,127	13,454	43,673
Pooled separate accounts	12,498	2,894	9,604
Master trusts	149,012	81,044	67,968
103-12 investment entities	4,275	3,847	428
Registered investment companies	98,267	7,324	90,943
Other or unspecified income	<u>10,798</u>	<u>1,474</u>	<u>9,324</u>
Total Income	958,331	248,780	709,551

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$519,557	\$164,719	\$354,838
Payments to insurance carriers for benefits	5,761	4,876	885
Other or unspecified benefits	<u>6,168</u>	<u>1,877</u>	<u>4,292</u>
Total benefit payments	531,487	171,472	360,015
Interest expense	664	2	662
Corrective distributions	576	6	569
Deemed distribution of partic. loans	620	**/	620
Administrative expenses:			
Professional fees	1,984	1,514	471
Contract administrator fees	1,573	666	907
Investment advisory and management fees	3,560	2,447	1,114
Other or unspecified admin. expenses	<u>7,035</u>	<u>5,476</u>	<u>1,559</u>
Total administrative expenses	14,152	10,102	4,050
Unspecified expenses	<u>34</u>	<u>2</u>	<u>32</u>
Total Expenses	547,533	181,584	365,949
Net Income	410,798	67,196	343,602

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$38,630	\$29,071	\$9,559
Participants	3,573	51	3,522
Others (including rollovers)	712	279	433
Noncash contributions	<u>329</u>	-	<u>329</u>
Total contributions	43,244	29,401	13,843
Interest earnings:			
Interest-bearing cash	99	64	36
U.S. Government securities	769	599	170
Corporate debt instruments	1,691	1,420	270
Non-participant loans	43	38	5
Participant loans	84	8	76
Other or unspecified interest	<u>1,460</u>	<u>1,080</u>	<u>380</u>
Total interest earnings	4,146	3,209	937
Dividends:			
Preferred stock	28	20	8
Common stock	2,939	2,370	569
Registered investment company shares (e.g., mutual funds)	<u>3,686</u>	<u>1,377</u>	<u>2,309</u>
Total dividend income	6,653	3,767	2,886
Rents	256	255	1
Net gain (loss) on sale of assets	1,489	1,274	215
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	527	479	48
Other unrealized appreciation	<u>8,069</u>	<u>6,823</u>	<u>1,247</u>
Total unrealized appreciation (depreciation)	8,597	7,302	1,294
Net investment gain (loss) from:			
Common/collective trusts	8,514	5,977	2,537
Pooled separate accounts	1,102	719	383
Master trusts	1,874	1,538	336
103-12 investment entities	1,072	977	95
Registered investment companies	2,652	458	2,194
Other or unspecified income	<u>1,311</u>	<u>1,129</u>	<u>182</u>
Total Income	80,910	56,007	24,904

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$55,683	\$43,045	\$12,638
Payments to insurance carriers for benefits	2,678	2,667	11
Other or unspecified benefits	<u>113</u>	<u>39</u>	<u>74</u>
Total benefit payments	58,474	45,751	12,723
Interest expense	24	24	**/
Corrective distributions	6	-	6
Deemed distribution of participant loans	64	**/	63
Administrative expenses:			
Professional fees	486	403	83
Contract administrator fees	394	307	87
Investment advisory and management fees	2,014	1,805	209
Other or unspecified admin. expenses	<u>1,183</u>	<u>1,027</u>	<u>156</u>
Total administrative expenses	4,076	3,542	534
Unspecified expenses	**/	**/	**/
Total Expenses	62,643	49,318	13,326
Net Income	18,267	6,689	11,578

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and amount of assets, 2016**

Type of Income	Total	\$1-0.9M	\$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	38	42	54	47	41	36
Participant contributions	*/	*/	*/	*/	*/	*/
Other or unspecified contributions	*/	<u>23</u>	<u>2</u>	*/	*/	*/
Total contributions	39	65	56	48	42	36
Interest on interest-bearing cash	*/	*/	1	*/	*/	*/
Interest on U.S. Government securities	1	*/	*/	1	1	1
Interest on corporate debt instruments	3	*/	1	1	2	4
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>
Total interest earnings	5	1	3	3	4	6
Total dividends income	4	3	9	8	5	3
Net gain (loss) on sale of assets	4	1	1	3	4	5
Total unrealized appreciation (depreciation)	8	*/	6	5	8	9
Net invest. gain (loss) from common/col. trusts	6	7	3	9	10	5
Net invest. gain (loss) from pooled sep. accounts	1	*/	5	3	1	1
Net invest. gain (loss) from master trusts	27	*/	5	12	20	32
Net invest. gain (loss) from registered invest. co.	3	6	9	8	4	1
Other or unspecified income	1	17	4	1	1	1

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 0.5 percent.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and amount of assets, 2016**

Type of Income	Total	\$1-0.9M	\$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	19	22	19	20	20	17
Participant contributions	29	56	42	32	29	27
Other or unspecified contributions	<u>5</u>	<u>10</u>	<u>8</u>	<u>6</u>	<u>6</u>	<u>4</u>
Total contributions	53	88	69	58	54	48
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>*/</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	1	*/	1	1	2	2
Total dividends income	9	2	7	12	11	7
Net gain (loss) on sale of assets	1	*/	*/	*/	1	1
Total unrealized appreciation (depreciation)	4	(5)	(1)	3	4	6
Net invest. gain (loss) from common/col. trusts	6	1	1	2	6	10
Net invest. gain (loss) from pooled sep. accounts	1	2	5	3	1	*/
Net invest. gain (loss) from master trusts	9	*/	*/	1	5	17
Net invest. gain (loss) from registered invest. co.	13	5	11	18	16	8
Other or unspecified income	1	6	6	2	1	1

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 0.5 percent.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2016**

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	46,300	19.9%	13,866	12.8%	\$2,923,233	17.1%
None or not reported	2,903	45.8%	-	-	2,409	12.5%
2-9	22,028	11.2%	87	9.3%	22,668	13.0%
10-24	7,911	12.8%	94	9.5%	10,187	14.1%
25-49	2,916	23.9%	68	14.4%	6,821	21.7%
50-99	2,147	36.5%	81	22.1%	10,637	29.7%
100-249	2,197	42.7%	149	28.7%	27,828	33.3%
250-499	1,551	40.6%	205	27.4%	41,649	28.4%
500-999	1,312	37.5%	333	25.4%	67,444	28.5%
1,000-2,499	1,458	30.5%	841	20.5%	181,695	22.6%
2,500-4,999	772	26.5%	1,015	18.8%	221,146	21.1%
5,000-9,999	472	22.3%	1,229	17.0%	271,329	17.2%
10,000-19,999	306	17.5%	1,748	11.3%	359,493	12.8%
20,000-49,999	213	18.4%	2,447	13.2%	593,662	18.2%
50,000 or more	112	12.5%	5,569	8.3%	1,106,264	14.6%

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: "Suspension of benefit accruals" refers to plans in which no participants accrue any new benefits regardless of continuing service or compensation.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2016**

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	46,300	19.9%	13,866	12.8%	\$2,923,233	17.1%
Agriculture	543	20.8%	44	21.8%	6,019	30.4%
Mining	307	29.3%	80	17.2%	22,028	24.3%
Utilities	358	13.5%	450	0.7%	176,203	0.8%
Construction	2,544	13.6%	1,305	0.7%	189,500	0.9%
Manufacturing	5,582	37.3%	2,970	14.4%	1,096,952	16.1%
Wholesale trade	2,507	21.7%	245	29.2%	46,034	30.7%
Retail trade	1,628	21.5%	1,070	5.7%	68,984	12.3%
Transportation	728	26.3%	1,069	11.4%	198,171	15.4%
Information	815	31.8%	711	12.2%	160,112	14.0%
Finance, insurance & real estate	5,590	19.8%	2,186	13.0%	410,406	16.9%
Services	24,876	15.1%	3,231	20.9%	513,264	31.4%
Misc. organizations ²	813	40.3%	504	3.8%	35,552	17.0%
Industry not reported	8	0.0%	*/	0.0%	9	0.0%

NOTE: Industry classifications are consistent with definitions of principal business activity listed in the 2016 Form 5500 Instructions. These principal business activity codes are based on the North American Industry Classification System.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: "Suspension of benefit accruals" refers to plans in which no participants accrue any new benefits regardless of continuing service or compensation.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2016**

Type of Asset or Liability	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Assets				
Total noninterest-bearing cash	\$5,208	\$4,423	\$168	\$616
Employer contrib. receivable	29,899	23,544	1,141	5,214
Participant contrib. receivable	2,104	1,885	185	34
Other receivables	24,119	19,192	4,019	907
Interest-bearing cash	49,308	41,119	2,264	5,925
U.S. Government securities	35,454	27,213	10	8,231
Corporate debt instruments: Preferred	5,230	3,806	-	1,424
Corporate debt instruments: All other	21,285	14,687	4	6,594
Preferred stock	396	290	-	105
Common stock	90,788	76,142	17	14,629
Partnership/joint venture interests	5,394	1,793	-	3,600
Real estate (except employer real prop.)	801	210	1	590
Loans (other than to participants)	1,120	1,007	4	110
Participant loans	69,990	65,888	2,894	1,208
Assets in common/collective trusts	828,843	786,828	661	41,354
Assets in pooled separate accounts	139,367	115,723	14,946	8,698

(continued...)

**Table D1. Balance Sheet of Defined Contribution Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Assets in master trusts	\$899,843	\$862,728	\$2,033	\$35,083
Assets in 103-12 investment entities	4,914	1,610	88	3,216
Assets in registered investment comp.	2,093,496	1,664,569	316,585	112,342
Assets in ins. co. general accounts	176,799	74,180	86,465	16,153
Other general investments	90,113	76,839	6,746	6,528
Employer securities	307,891	190,665	-	117,226
Employer real property	85	23	-	62
Buildings and other prop. used by plan	20	11	-	8
Other or unspecified assets	<u>55,106</u>	<u>49,872</u>	<u>3,335</u>	<u>1,899</u>
Total Assets	4,937,573	4,104,250	441,565	391,758
Liabilities				
Benefit claims payable	903	679	5	219
Operating payables	1,325	1,070	2	253
Acquisition indebtedness	11,060	279	**/	10,780
Other liabilities	<u>23,164</u>	<u>14,164</u>	<u>33</u>	<u>8,967</u>
Total Liabilities	36,452	16,192	41	20,220
Net Assets	4,901,121	4,088,058	441,524	371,539

NOTE: Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D2. Income Statement of Defined Contribution Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Income				
Contributions received or receivable from:				
Employers	\$135,977	\$107,742	\$9,988	\$18,246
Participants	216,627	196,595	18,731	1,301
Others (including rollovers)	36,955	32,322	4,325	308
Noncash contributions	<u>1,307</u>	<u>554</u>	<u>1</u>	<u>752</u>
Total contributions	390,866	337,213	33,046	20,607
Interest earnings:				
Interest-bearing cash	516	377	61	79
U.S. Government securities	566	428	**/	138
Corporate debt instruments	762	481	**/	281
Non-participant loans	86	81	1	4
Participant loans	2,755	2,591	116	49
Other or unspecified interest	<u>6,164</u>	<u>2,705</u>	<u>2,885</u>	<u>574</u>
Total interest earnings	10,850	6,663	3,063	1,123
Dividends:				
Preferred stock	579	234	9	336
Common stock	8,009	6,074	74	1,862
Registered investment company shares (e.g., mutual funds)	<u>57,235</u>	<u>47,694</u>	<u>6,647</u>	<u>2,894</u>
Total dividend income	65,823	54,002	6,730	5,092
Rents	16	7	-	9
Net gain (loss) on sale of assets	6,476	5,419	34	1,023
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	768	619	6	144
Other unrealized appreciation	<u>31,988</u>	<u>24,083</u>	<u>300</u>	<u>7,605</u>
Total unrealized appreciation (depreciation)	32,756	24,702	305	7,749
Net investment gain (loss) from:				
Common/collective trusts	46,210	44,417	30	1,762
Pooled separate accounts	9,987	8,737	773	477
Master trusts	68,304	66,030	143	2,132
103-12 investment entities	523	353	32	137
Registered investment companies	93,137	74,846	14,388	3,903
Other or unspecified income	9,506	7,337	871	1,298
Total Income	734,454	629,726	59,416	45,312

(continued...)

**Table D2. Income Statement of Defined Contribution Plans
with 100 or More Participants
by type of plan, 2016**
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Expenses				
Benefit payments and payments to provide benefits:				
Direct benefit payments	\$367,476	\$319,082	\$24,658	\$23,736
Payments to insurance carriers for benefits	896	51	697	147
Other or unspecified benefits	<u>4,366</u>	<u>3,739</u>	<u>360</u>	<u>266</u>
Total benefit payments	372,737	322,873	25,716	24,149
Interest expense	662	82	**/	581
Corrective distributions	575	561	5	9
Deemed distribution of partic. loans	684	585	65	33
Administrative expenses:				
Professional fees	554	443	24	87
Contract administrator fees	993	816	95	82
Investment advisory and management fees	1,322	1,027	49	245
Other or unspecified admin. expenses	<u>1,715</u>	<u>1,452</u>	<u>117</u>	<u>146</u>
Total administrative expenses	4,584	3,739	285	560
Unspecified expenses	<u>32</u>	<u>13</u>	<u>1</u>	<u>18</u>
Total Expenses	379,275	327,852	26,072	25,350
Net Income	355,180	301,874	33,344	19,962

NOTE: Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D3. Number of 401(k) Type Plans
by number of participants and primary
or supplemental status, 2016**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	560,373	522,170	38,204
None or not reported	21,280	20,246	1,033
2-9	179,230	166,544	12,687
10-24	143,717	134,788	8,930
25-49	87,045	82,315	4,729
50-99	61,200	57,588	3,612
100-249	37,631	34,852	2,779
250-499	14,079	12,671	1,408
500-999	7,515	6,544	971
1,000-2,499	4,806	3,957	849
2,500-4,999	1,841	1,375	466
5,000-9,999	1,013	704	308
10,000-19,999	551	342	209
20,000-49,999	322	172	150
50,000 or more	144	71	73

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D4. Number of Active Participants in 401(k) Type Plans
by number of participants and primary
or supplemental status, 2016**
(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	67,121	49,367	17,755
2-9	805	749	56
10-24	1,842	1,735	107
25-49	2,472	2,344	128
50-99	3,504	3,302	202
100-249	4,713	4,361	351
250-499	3,971	3,576	395
500-999	4,247	3,702	545
1,000-2,499	6,020	4,976	1,045
2,500-4,999	5,160	3,901	1,259
5,000-9,999	5,605	3,993	1,612
10,000-19,999	6,187	3,950	2,237
20,000-49,999	7,952	4,397	3,556
50,000 or more	14,643	8,380	6,262

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

NOTE: The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D5. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2016**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets		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	656,241	79,985	540,005	70,317	14,698	3,864	101,537	5,804
None or not reported	27,436	-	20,538	-	677	-	6,222	-
2-9	221,629	965	164,086	735	5,875	24	51,669	206
10-24	160,834	2,045	135,488	1,745	3,517	42	21,829	258
25-49	96,202	2,712	84,945	2,414	1,913	51	9,344	247
50-99	68,671	3,888	61,555	3,518	1,182	63	5,934	307
100-249	43,470	5,398	39,355	4,924	662	77	3,454	397
250-499	17,276	4,782	15,632	4,362	255	67	1,390	353
500-999	9,538	5,262	8,622	4,788	177	97	739	377
1,000-2,499	6,155	7,517	5,484	6,761	167	197	503	559
2,500-4,999	2,408	6,660	2,048	5,734	119	311	241	615
5,000-9,999	1,316	7,191	1,149	6,355	63	339	105	497
10,000-19,999	736	8,102	632	7,060	37	389	67	653
20,000-49,999	405	9,678	338	8,249	36	805	30	624
50,000 or more	164	15,787	134	13,672	19	1,404	11	711

NOTE: The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D5(a). Number of non-401(k) Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2016**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets		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	95,867	12,864	36,658	8,044	1,496	381	57,713	4,440
None or not reported	6,157	-	1,961	-	104	-	4,092	-
2-9	42,399	160	14,236	52	673	3	27,490	105
10-24	17,117	203	5,680	69	307	4	11,129	131
25-49	9,157	240	3,417	90	135	4	5,605	146
50-99	7,471	384	3,271	172	89	5	4,111	207
100-249	5,839	685	3,061	369	63	7	2,715	309
250-499	3,197	811	2,005	513	27	7	1,165	290
500-999	2,023	1,015	1,353	680	38	19	632	317
1,000-2,499	1,349	1,496	912	1,024	20	23	416	449
2,500-4,999	566	1,500	360	973	18	49	188	478
5,000-9,999	303	1,585	215	1,174	10	57	78	354
10,000-19,999	186	1,915	123	1,300	7	71	56	544
20,000-49,999	83	1,726	54	1,147	3	54	26	525
50,000 or more	20	1,145	9	481	2	79	9	585

NOTE: The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D5(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2016**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets		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	560,373	67,121	503,348	62,274	13,202	3,484	43,824	1,364
None or not reported	21,280	-	18,577	-	573	-	2,130	-
2-9	179,230	805	149,850	683	5,202	21	24,179	101
10-24	143,717	1,842	129,807	1,677	3,211	39	10,699	127
25-49	87,045	2,472	81,528	2,324	1,778	47	3,739	101
50-99	61,200	3,504	58,284	3,346	1,092	58	1,824	100
100-249	37,631	4,713	36,293	4,555	599	70	739	88
250-499	14,079	3,971	13,627	3,848	227	60	224	62
500-999	7,515	4,247	7,269	4,108	139	78	107	60
1,000-2,499	4,806	6,020	4,572	5,738	147	174	87	109
2,500-4,999	1,841	5,160	1,688	4,760	100	262	53	137
5,000-9,999	1,013	5,605	934	5,181	53	281	26	143
10,000-19,999	551	6,187	509	5,760	30	318	11	110
20,000-49,999	322	7,952	285	7,102	33	751	4	100
50,000 or more	144	14,643	125	13,192	17	1,325	2	126

NOTE: The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D6. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Partnership/joint venture interests	\$2,808	\$1,677	\$451	\$681
Employer real property	42	7	24	10
Real estate (other than employer real property)	1,074	619	183	272
Employer securities	193,715	118,995	69,908	4,812
Participant loans	66,648	57,618	7,834	1,195
Loans (other than to participants)	1,558	1,203	139	216
Other investments ¹	3,888,116	3,342,316	472,042	73,757
Form 5500-SF Assets ²	<u>584,520</u>	<u>520,339</u>	<u>20,109</u>	<u>44,073</u>
Total Assets	4,738,481	4,042,775	570,691	125,015
Total Liabilities	<u>17,105</u>	<u>14,040</u>	<u>2,950</u>	<u>114</u>
Net Assets	4,721,376	4,028,734	567,741	124,901

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ "Other investments" primarily includes investments in readily tradeable securities, registered investment companies, common collective trusts, and pooled separate accounts. Tables C4-C6 summarize the more detailed Schedule H asset information for large plans.

² The Form 5500-SF generally does not break out assets classes; therefore, all assets reported by Form 5500-SF filers are summarized on this line item.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D7. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2016**
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Income				
Employer contributions	\$128,656	\$113,324	\$11,674	\$3,658
Participant contributions	230,675	206,139	19,321	5,214
Contributions from others (including rollovers)	39,013	35,414	2,176	1,424
Noncash contributions	576	482	83	11
All other income ¹	<u>335,052</u>	<u>279,657</u>	<u>46,341</u>	<u>9,054</u>
Total Income	733,972	635,015	79,596	19,361
Expenses				
Total benefit payments	391,540	333,658	47,058	10,824
Certain deemed and/or corrective distributions ²	1,528	1,419	80	30
Administrative expenses ³	5,047	4,379	436	232
Other or unspecified expenses	<u>310</u>	<u>186</u>	<u>87</u>	<u>37</u>
Total Expenses	398,425	339,642	47,660	11,123
Net Income	335,547	295,373	31,936	8,238

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

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-SF. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Form 5500-SF (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." Table D9 summarizes 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-SF 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-SF filers, "Administrative expenses" includes only the "Administrative service providers" line item.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2016**

(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Assets				
Total noninterest-bearing cash	\$4,423	\$4,218	\$163	\$43
Employer contrib. receivable	23,544	20,126	2,591	828
Participant contrib. receivable	1,885	1,720	136	30
Other receivables	19,192	17,937	1,017	239
Interest-bearing cash	41,119	35,261	4,694	1,164
U.S. Government securities	27,213	24,582	2,278	353
Corporate debt instruments: Preferred	3,806	2,826	828	152
Corporate debt instruments: All other	14,687	12,052	2,308	327
Preferred stock	290	243	15	33
Common stock	76,142	64,966	8,883	2,294
Partnership/joint venture interests	1,793	1,094	328	372
Real estate (exc. employer real property)	210	92	71	47
Loans (other than to participants)	1,007	932	57	18
Participant loans	65,888	56,930	7,804	1,154
Assets in common/collective trusts	786,828	670,141	98,391	18,296
Assets in pooled separate accounts	115,723	109,571	4,403	1,749

(continued...)

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2016**
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Assets in master trusts	\$862,728	\$645,259	\$210,488	\$6,981
Assets in 103-12 investment entities	1,610	1,434	85	91
Assets in registered investment comp.	1,664,569	1,522,275	110,971	31,323
Assets in insurance co. general accounts	74,180	68,030	5,024	1,126
Other general investments	76,839	62,068	13,995	777
Employer securities	190,665	117,241	68,800	4,624
Employer real property	23	1	22	1
Buildings and other property used by plan	11	3	8	**/
Other or unspecified assets	<u>49,872</u>	<u>47,313</u>	<u>1,223</u>	<u>1,337</u>
Total Assets	4,104,250	3,486,312	544,580	73,358
Liabilities				
Benefit claims payable	679	529	124	27
Operating payables	1,070	844	218	8
Acquisition indebtedness	279	74	193	12
Other liabilities	<u>14,164</u>	<u>11,805</u>	<u>2,326</u>	<u>33</u>
Total Liabilities	16,192	13,252	2,860	80
Net Assets	4,088,058	3,473,060	541,720	73,278

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2016**

(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Income				
Contributions received or receivable from:				
Employers	\$107,742	\$94,734	\$10,973	\$2,036
Participants	196,595	174,561	18,585	3,449
Others (including rollovers)	32,322	29,401	2,018	903
Noncash contributions	<u>554</u>	<u>464</u>	<u>81</u>	<u>9</u>
Total contributions	337,213	299,160	31,657	6,396
Interest earnings:				
Interest-bearing cash	377	278	71	28
U.S. Government securities	428	393	26	9
Corporate debt instruments	481	410	57	14
Non-participant loans	81	76	5	**/
Participant loans	2,591	2,262	285	43
Other or unspecified interest	<u>2,705</u>	<u>2,088</u>	<u>548</u>	<u>69</u>
Total interest earnings	6,663	5,506	993	164
Dividends:				
Preferred stock	234	36	191	7
Common stock	6,074	4,159	1,742	173
Registered investment company shares (e.g., mutual funds)	<u>47,694</u>	<u>43,550</u>	<u>3,304</u>	<u>839</u>
Total dividend income	54,002	47,746	5,237	1,019
Rents	7	2	4	**/
Net gain (loss) on sale of assets	5,419	3,311	1,981	127
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	619	459	122	38
Other unrealized appreciation	<u>24,083</u>	<u>16,248</u>	<u>7,021</u>	<u>814</u>
Total unrealized appreciation (depreciation)	24,702	16,707	7,144	851
Net investment gain (loss) from:				
Common/collective trusts	44,417	37,685	5,498	1,234
Pooled separate accounts	8,737	8,284	319	135
Master trusts	66,030	46,970	18,542	518
103-12 investment entities	353	357	(5)	2
Registered investment companies	74,846	68,996	4,246	1,604
Other or unspecified income	<u>7,337</u>	<u>6,445</u>	<u>725</u>	<u>166</u>
Total Income	629,726	541,168	76,341	12,217

(continued...)

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2016**
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets	Participant Does Not Direct Any Investments
Expenses				
Benefit payments and payments to provide benefits:				
Direct benefit payments	\$319,082	\$269,546	\$43,332	\$6,205
Payments to insurance carriers for benefits	51	48	3	**/
Other or unspecified benefits	<u>3,739</u>	<u>3,190</u>	<u>460</u>	<u>89</u>
Total benefit payments	322,873	272,784	43,794	6,294
Interest expense	82	10	71	1
Corrective distributions	561	522	33	6
Deemed distribution of participant loans	585	540	38	7
Administrative expenses:				
Professional fees	443	366	64	13
Contract administrator fees	816	736	66	14
Investment advisory and management fees	1,027	869	126	32
Other or unspecified admin. expenses	<u>1,452</u>	<u>1,315</u>	<u>112</u>	<u>25</u>
Total administrative expenses	3,739	3,286	369	85
Unspecified expenses	<u>13</u>	<u>12</u>	<u>1</u>	<u>1</u>
Total Expenses	327,852	277,153	44,306	6,393
Net Income	301,874	264,014	32,035	5,824

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

Table D10. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2016

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	Total	6,529	14,190	10,601	\$1,374,232	\$78,827	\$111,314
	Nonleveraged ESOPs	3,533	12,297	9,191	1,166,697	68,757	96,019
	Leveraged ESOPs	2,996	1,893	1,411	207,535	10,070	15,295
Stand-Alone ESOPs	Total	5,428	1,709	1,232	138,697	4,689	9,912
	Nonleveraged ESOPs	2,662	986	700	81,915	2,342	6,897
	Leveraged ESOPs	2,766	723	532	56,782	2,347	3,015
KSOPs	Total	1,101	12,481	9,370	1,235,534	74,139	101,402
	Nonleveraged ESOPs	871	11,311	8,491	1,084,781	66,416	89,122
	Leveraged ESOPs	229	1,170	879	150,753	7,723	12,281

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ The definition of active participants includes individuals who are eligible to elect to have the employer make payments to a 401(k) type plan (even if individuals are not contributing) and nonvested former employees who have not yet incurred a break in service.

² Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

³ For the purposes of this report, includes both employer and employee contributions.

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

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D11. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants, type of ESOP, and primary or supplemental status, 2016**

Number of Participants	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer
Total	6,529	2,169	4,360	5,428	1,492	3,936	1,101	677	424
None or not reported	308	143	165	281	128	153	26	15	11
2-9	211	151	60	185	129	56	26	22	4
10-24	580	277	303	538	241	298	42	37	5
25-49	1,119	399	719	1,017	308	709	102	91	10
50-99	1,361	381	980	1,247	278	968	115	103	12
100-249	1,345	394	951	1,164	238	927	181	156	24
250-499	582	148	433	503	83	420	78	65	13
500-999	329	97	231	263	52	211	66	46	20
1,000-2,499	231	62	169	135	21	114	96	41	56
2,500-4,999	139	44	95	51	11	40	88	32	56
5,000-9,999	98	20	78	25	-	25	73	20	53
10,000-19,999	95	22	73	14	2	12	81	20	61
20,000-49,999	81	18	63	2	1	1	79	17	62
50,000 or more	49	11	38	2	-	2	47	11	36

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Even if the employer sponsors another pension plan(s), not all participants in the ESOP may be covered by the other pension plans(s) or even be eligible for coverage.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2016**
(amounts in millions)

Type of Asset or Liability	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets									
Total noninterest-bearing cash	\$302	\$194	\$107	\$165	\$68	\$97	\$137	\$126	\$11
Employer contrib. receivable	7,022	6,022	1,000	1,638	1,195	442	5,384	4,826	557
Participant contrib. receivable	349	340	9	**/	**/	**/	348	340	9
Other receivables	3,253	3,114	138	188	83	104	3,065	3,031	34
Interest-bearing cash	9,458	8,144	1,314	1,713	846	867	7,745	7,298	447
U.S. Government securities	17,585	16,927	658	356	297	60	17,229	16,631	598
Corporate debt instruments: Preferred	2,479	2,242	237	17	1	15	2,462	2,241	222
Corporate debt instruments: All other	7,095	6,365	730	160	68	92	6,936	6,297	638
Preferred stock	113	82	31	32	3	29	81	79	3
Common stock	36,957	33,610	3,348	894	423	471	36,063	33,186	2,877
Partnership/joint venture interests	242	240	2	4	2	1	238	237	1
Real estate (exc. employer real property)	1	1	**/	1	1	**/	**/	-	**/
Loans (other than to participants)	737	737	**/	3	3	-	734	734	**/
Participant loans	18,560	16,400	2,160	87	85	2	18,473	16,315	2,157
Assets in common/collective trusts	282,138	240,561	41,578	2,072	1,983	89	280,066	238,577	41,489
Assets in pooled separate accounts	7,110	6,236	874	100	27	73	7,010	6,209	801

(continued...)

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2016
(amounts in millions)**

Type of Asset or Liability	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets in master trusts	\$464,852	\$431,055	\$33,797	\$2,323	\$1,694	\$629	\$462,529	\$429,360	\$33,168
Assets in 103-12 investment entities	736	736	-	-	-	-	736	736	-
Assets in registered investment comp.	195,354	175,880	19,474	2,558	1,637	921	192,796	174,243	18,553
Assets in ins. co. general accounts	12,568	11,130	1,438	89	63	26	12,479	11,067	1,412
Other general investments	27,830	19,371	8,459	42	23	19	27,788	19,348	8,440
Employer securities	264,649	181,185	83,463	113,426	68,677	44,750	151,222	112,509	38,714
Employer real property	1	-	1	1	-	1	-	-	-
Buildings and other property used by plan	-	-	-	-	-	-	-	-	-
Other or unspecified assets	435	262	173	245	126	119	189	136	54
Total Assets	1,359,825	1,160,835	198,990	126,112	77,307	48,805	1,233,712	1,083,528	150,185
Liabilities									
Benefit claims payable	389	341	48	109	72	37	280	269	11
Operating payables	830	671	160	165	12	152	666	658	7
Acquisition indebtedness	11,012	1,675	9,337	10,773	1,645	9,128	239	30	209
Other liabilities	10,992	3,585	7,407	5,415	284	5,131	5,577	3,301	2,276
Total Liabilities	23,223	6,271	16,951	16,461	2,013	14,448	6,762	4,259	2,503
Net Assets	1,336,602	1,154,564	182,039	109,651	75,295	34,357	1,226,951	1,079,269	147,682

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2016**
(amounts in millions)

Income and Expenses	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Income									
Contributions received or receivable from:									
Employers	\$28,298	\$23,993	\$4,305	\$3,178	\$1,410	\$1,767	\$25,121	\$22,583	\$2,538
Participants	44,102	39,618	4,484	59	19	40	44,043	39,599	4,444
Others (including rollovers)	4,002	3,327	675	8	2	6	3,994	3,325	669
Noncash contributions	<u>1,224</u>	<u>1,138</u>	<u>87</u>	<u>744</u>	<u>663</u>	<u>82</u>	<u>480</u>	<u>475</u>	<u>5</u>
Total contributions	77,626	68,076	9,550	3,989	2,094	1,894	73,637	65,982	7,655
Interest earnings:									
Interest-bearing cash	95	64	30	19	16	3	76	49	27
U.S. Government securities	233	230	3	2	1	**/	231	229	2
Corporate debt instruments	270	265	5	8	6	2	262	259	3
Non-participant loans	55	55	**/	**/	**/	-	55	55	**/
Participant loans	692	590	102	4	4	**/	688	586	102
Other or unspecified interest	<u>945</u>	<u>748</u>	<u>196</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>942</u>	<u>746</u>	<u>196</u>
Total interest earnings	2,288	1,952	336	35	29	6	2,253	1,923	330
Dividends:									
Preferred stock	497	285	211	321	281	40	175	4	171
Common stock	5,863	4,351	1,512	1,481	899	582	4,382	3,452	930
Registered investment company shares (e.g., mutual funds)	<u>5,267</u>	<u>4,532</u>	<u>735</u>	<u>69</u>	<u>45</u>	<u>24</u>	<u>5,198</u>	<u>4,487</u>	<u>711</u>
Total dividend income	11,627	9,168	2,459	1,871	1,225	647	9,756	7,944	1,812
Rents	**/	-	**/	**/	-	**/	-	-	-
Net gain (loss) on sale of assets	4,449	2,924	1,525	520	454	66	3,928	2,470	1,459
Unrealized appreciation (depreciation):									
Unrealized appreciation of real estate	214	136	78	86	70	16	128	66	62
Other unrealized appreciation	<u>23,863</u>	<u>16,810</u>	<u>7,053</u>	<u>6,304</u>	<u>3,197</u>	<u>3,107</u>	<u>17,559</u>	<u>13,613</u>	<u>3,946</u>
Total unrealized appreciation (depreciation)	24,077	16,946	7,131	6,390	3,267	3,123	17,687	13,679	4,008
Net investment gain (loss) from:									
Common/collective trusts	16,098	14,168	1,931	30	29	**/	16,069	14,138	1,930
Pooled separate accounts	508	455	53	4	2	2	504	453	51
Master trusts	38,457	35,760	2,697	244	192	53	38,212	35,568	2,644
103-12 investment entities	81	81	-	-	-	-	81	81	-
Registered investment companies	9,186	8,909	277	149	113	37	9,036	8,796	240
Other or unspecified income	<u>1,840</u>	<u>1,178</u>	<u>662</u>	<u>730</u>	<u>251</u>	<u>480</u>	<u>1,110</u>	<u>928</u>	<u>182</u>
Total Income	186,237	159,617	26,620	13,964	7,656	6,307	172,274	151,961	20,313

(continued...)

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2016**

(amounts in millions)

Income and Expenses	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Expenses									
Benefit payments and payments to provide benefits:									
Direct benefit payments	\$106,924	\$93,141	\$13,783	\$8,183	\$5,875	\$2,308	\$98,741	\$87,266	\$11,475
Payments to insurance carriers for benefits	12	10	2	3	3	**/	9	7	2
Other or unspecified benefits	578	513	66	119	59	60	460	454	6
Total benefit payments	107,515	93,664	13,851	8,304	5,936	2,368	99,210	87,727	11,483
Interest expense	658	103	554	579	97	482	79	7	72
Corrective distributions	21	14	7	1	**/	1	21	14	6
Deemed distrib. of partic. loans	93	80	13	**/	**/	**/	93	80	13
Administrative expenses:									
Professional fees	122	107	15	12	6	6	110	101	9
Contract administrator fees	133	119	14	6	5	2	126	114	12
Investment advisory and management fees	304	283	21	7	5	2	296	278	18
Other or unspecified admin. expenses	197	178	19	7	4	2	191	174	17
Total administrative expenses	756	687	69	33	20	12	723	667	56
Unspecified expenses	17	1	16	17	1	16	**/	**/	**/
Total Expenses	109,060	94,549	14,510	8,934	6,055	2,879	100,125	88,494	11,631
Net Income	77,178	65,068	12,110	5,029	1,601	3,428	72,148	63,466	8,682

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Totals may not sum due to rounding.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.

**Table D14. Number of Defined Contribution Plans
by type of plan and select reported benefit codes, 2016**

Type of Plan ¹	Number of Plans	Profit Sharing ²	Stock Bonus ³	Target Benefit ⁴	Money Purchase ⁵
Total Defined Contribution	656,240	623,831	3,980	409	8,114
401(k) type	560,373	559,978	400	81	424
403(b)	21,236	1,868	3	3	351
Other defined contribution	74,632	61,985	3,577	325	7,339

NOTE: Plans reporting more than one benefit code may be included in more than one column of the table. Also, defined contribution plans that do not report any of the benefit codes associated with Profit Sharing, Stock Bonus, Target Benefit, or Money Purchase plans are only included in the "Number of Plans" column.

NOTE: Excludes "one-participant plans."

NOTE: Totals may not sum due to rounding.

¹ *Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These numbers may not represent all 403(b) plans because those 403(b) plans that are not established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f) are exempt from filing; this data includes only 403(b) plans that file the Form 5500 or Form 5500-SF. Additional information regarding the 403(b) filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01. Approximately 0.05% of individual account plans indicate both 401(k) and 403(b) plan characteristics. For purposes of this report, they are classified as 401(k) type plans.*

² *Pension benefit feature 2E.*

³ *Pension benefit feature 2I.*

⁴ *Pension benefit feature 2B.*

⁵ *Pension benefit feature 2C.*

**/ Fewer than 500 participants.*

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

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2016.