

Form 5500 Direct Filing Entity Bulletin
Abstract of 2008 Form 5500 Annual Reports

U. S. Department of Labor
Employee Benefits Security
Administration
March 2012



Version 1.0

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**Table 1. Number of Direct Filing Entities, Assets, Invested Pension Plans, and Invested DFEs
by type of entity, 2008**

Type of Direct Filing Entity	Number of Entities	Total Assets (millions)	Number of Invested Private Pension Plans 1/	Number of Invested DFEs 2/
Total	7,702	\$3,657,783		
Common Trust	3,448	1,796,328	22,318	2,831
Master Trust	1,693	1,389,434	3,524	105
Pooled Separate Account	2,128	192,577	16,527	156
103-12 Investment Entities	433	279,444	733	181

1/ Number of invested private pension plans include multiple counting of plans invested in more than one type of DFE.

2/ Number of invested DFEs include multiple counting of DFEs invested in more than one type of DFE.

SOURCE: Form 5500 filings for plan years ending in 2008.

Table 2. Balance Sheet of Direct Filing Entities
by type of entity, 2008
(amounts in millions)

Type of Asset	Total	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total noninterest-bearing cash	\$13,696	\$8,443	\$4,470	\$83	\$700
Employer contrib. receivable	1,192	2	1,168	*/	23
Participant contrib. receivable	10	2	3	*/	6
Other receivables	218,990	107,434	85,727	4,594	21,234
Interest-bearing cash	356,345	255,439	78,039	5,745	17,121
U. S. Government securities	438,922	224,480	150,017	10,655	53,770
Corporate debt instruments: Preferred	126,729	58,030	61,452	5,106	2,142
Corporate debt instruments: All other	367,161	203,292	102,306	20,451	41,112
Preferred stock	8,830	3,713	2,427	140	2,551
Common stock	1,164,150	666,903	389,824	43,134	64,289
Partnership/joint venture interests	127,841	21,599	75,056	10,904	20,282
Real estate (except employer real property)	64,858	20,718	16,583	26,331	1,227
Loans (other than to participants)	72,086	50,938	10,666	6,285	4,198
Participant loans	1,502	11	1,490	1	0
Assets in registered investment companies	270,995	32,702	176,552	56,415	5,326
Assets in insurance co. general accounts	62,230	13,842	48,239	11	138
Other general investments	299,291	128,782	122,465	2,721	45,323
Employer securities	62,941	0	62,938	3	0
Employer real property	12	0	12	0	0
Buildings and other property used by plan	*/	0	*/	0	0
TOTAL ASSETS	3,657,783	1,796,328	1,389,434	192,577	279,444

*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 3. Distribution of Direct Filing Entities
by type of entity and number of private pension plans invested, 2008**

Number of Private Pension Plans Invested 1/	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	7,702	3,448	1,693	2,128	433
0	946	591	181	88	86
1	1,434	809	274	206	145
2-5	2,840	1,109	1,141	446	144
6-50	1,806	803	97	850	56
51-100	271	62	-	207	2
101-200	167	29	-	138	-
201-300	93	9	-	84	-
301-400	49	12	-	37	-
401 or more	96	24	-	72	-

1/ Number of private pension plans invested include multiple counting of plans invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 4. Distribution of Direct Filing Entities
by type of entity and number of DFEs invested, 2008**

Number of DFEs Invested 1/	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	7,702	3,448	1,693	2,128	433
0	5,696	1,790	1,650	1,978	278
1	849	649	36	79	85
2-5	844	736	7	47	54
6-50	305	265	-	24	16
51-100	4	4	-	-	-
101-200	4	4	-	-	-
201-300	-	-	-	-	-
301-400	-	-	-	-	-

1/ Number of DFEs invested include multiple counting of entities invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 5. Distribution of Direct Filing Entities
by type of entity and amount of assets, 2008**

Amount of Assets	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	7,702	3,448	1,693	2,128	433
Less than \$0 1/	528	283	143	90	12
None or not reported	-	-	-	-	-
\$1-24K	308	68	19	219	2
25-49K	47	19	4	24	-
50-99K	49	13	8	26	2
100-249K	113	28	16	69	-
250-499K	167	44	12	109	2
500-999K	203	65	16	119	3
1-2.49M	365	128	30	202	5
2.5-4.9M	367	149	40	171	7
5-9.9M	453	179	82	178	14
10-24.9M	837	349	132	316	40
25-49.9M	737	379	125	191	42
50-74.9M	430	200	97	103	30
75-99.9M	296	152	68	49	27
100-149.9M	463	237	120	68	38
150-199.9M	333	158	91	51	33
200-249.9M	226	111	71	30	14
250-499.9M	595	309	185	53	48
500-999.9M	485	246	156	32	51
1-2.49B	411	186	174	13	38
2.5B or more	289	145	104	15	25

1/ Negative asset amounts for certain DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

Table 6. Distribution of Direct Filing Entity Assets
by type of entity and number of private pension plans invested, 2008
(amounts in millions)

Number of Private Pension Plans Invested 1/	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	\$3,657,783	\$1,796,328	\$1,389,434	\$192,577	\$279,444
0	303,806	208,572	70,631	7,904	16,699
1	413,781	174,952	182,118	2,416	54,295
2-5	1,438,936	487,902	831,325	7,420	112,289
6-50	1,006,397	576,429	305,360	28,779	95,829
51-100	221,145	193,886	-	26,928	331
101-200	62,468	30,637	-	31,832	-
201-300	49,264	37,748	-	11,516	-
301-400	35,344	19,465	-	15,879	-
401 or more	126,641	66,737	-	59,904	-

1/ Number of private pension plans invested include multiple counting of plans invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 7. Distribution of Direct Filing Entity Assets
by type of entity and number of DFEs invested, 2008
(amounts in millions)**

Number of DFEs Invested 1/	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	\$3,657,783	\$1,796,328	\$1,389,434	\$192,577	\$279,444
0	2,037,135	490,095	1,378,032	83,124	85,885
1	372,340	270,532	9,553	38,704	53,551
2-5	554,518	424,445	1,849	41,304	86,920
6-50	638,714	556,181	-	29,446	53,087
51-100	18,491	18,491	-	-	-
101-200	36,585	36,585	-	-	-
201-300	-	-	-	-	-
301-400	-	-	-	-	-

1/ Number of DFEs invested include multiple counting of entities invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 8. Distribution of Direct Filing Entity Assets
by type of entity and amount of assets
(amounts in millions)**

Amount of Assets	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total	\$3,657,783	\$1,796,328	\$1,389,434	\$192,577	\$279,444
Less than \$0 1/	-12,104	-11,089	-729	-192	-93
\$1-24K	2	1	*/	1	*/
25-49K	2	1	*/	1	-
50-99K	4	1	1	2	*/
100-249K	18	5	3	11	-
250-499K	63	17	5	40	1
500-999K	149	48	11	88	2
1-2.49M	614	221	51	333	10
2.5-4.9M	1,331	549	142	614	26
5-9.9M	3,342	1,303	618	1,327	94
10-24.9M	14,118	5,857	2,302	5,236	723
25-49.9M	26,710	13,814	4,561	6,793	1,543
50-74.9M	26,687	12,347	6,120	6,355	1,865
75-99.9M	25,505	13,084	5,903	4,206	2,312
100-149.9M	57,220	29,293	14,905	8,402	4,620
150-199.9M	57,730	27,404	15,970	8,640	5,716
200-249.9M	50,861	24,804	16,178	6,676	3,204
250-499.9M	210,998	110,123	64,542	18,799	17,534
500-999.9M	339,988	171,869	109,586	22,589	35,944
1-2.49B	646,536	292,955	276,336	19,406	57,838
2.5B or more	2,208,009	1,103,724	872,930	83,250	148,105

1/ Negative asset amounts for DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.

*/ Less than \$500,000 and greater than \$0

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 9. Number of Private Pension Plans and DFEs Investing in DFEs
by type of private pension plan or DFE, 2008**

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	103-12 Investment Entity	Pooled Separate Account
Total	25,149	3,629	913	16,683
Defined Benefit	2,635	2,196	427	1,550
Defined Contribution	19,683	1,328	306	14,977
Common Collective Trust	1,768	10	7	7
Master Trust	965	95	121	60
Pooled Separate Account	39	0	0	86
103-12 Investment Entity	59	0	53	3

NOTE: Counts shown include multiple counting of plans and DFEs that invest in more than one type of DFE.

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 10. Private Pension Plan and DFE Assets Invested in DFEs
by type of private pension plan or DFE, 2008**

(amounts in millions)

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	103-12 Investment Entity	Pooled Separate Account
Total	\$1,582,397	\$1,246,618	\$83,317	\$130,507
Defined Benefit	270,061	766,403	22,536	34,376
Defined Contribution	254,519	450,080	5,158	78,076
Common Collective Trust	805,626	3,639	1,913	2,993
Master Trust	246,857	26,495	11,340	4,221
Pooled Separate Account	1,668	0	0	10,486
103-12 Investment Entity	3,665	0	42,369	355

SOURCE: Form 5500 filings for plan years ending in 2008.

**Table 11. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$11,878	\$7,557	\$4,320
Employer contrib. receivable	75,959	53,697	22,262
Participant contrib. receivable	1,550	63	1,488
Other receivables	140,893	115,024	25,869
Interest-bearing cash	203,746	94,641	109,105
U. S. Government securities	324,470	236,332	88,138
Corporate debt instruments: Preferred	102,582	83,175	19,407
Corporate debt instruments: All other	228,911	162,955	65,956
Preferred stock	6,625	5,611	1,014
Common stock	841,853	605,725	236,128
Partnership/joint venture interests	152,816	143,775	9,041
Real estate (except employer real property)	36,671	32,762	3,909
Loans (other than to participants)	28,438	19,967	8,471
Participant loans	47,023	343	46,680
Assets in registered investment companies	1,233,110	270,384	962,726
Assets in insurance co. general accounts	131,289	19,708	111,581
Other general investments	312,569	136,629	175,941
Employer securities	267,249	12,405	254,845
Employer real property	470	48	421
Buildings and other property used by plan	1,646	1,611	36
Other or unspecified assets	<u>27,858</u>	<u>1,318</u>	<u>26,540</u>
TOTAL ASSETS	4,177,608	2,003,730	2,173,878
LIABILITIES			
Benefit claims payable	1,580	550	1,030
Operating payables	12,616	10,273	2,343
Acquisition indebtedness	12,690	3,322	9,367
Other liabilities	<u>87,598</u>	<u>70,948</u>	<u>16,650</u>
TOTAL LIABILITIES	114,484	85,093	29,391
NET ASSETS	4,063,124	1,918,637	2,144,487

SOURCE: Form 5500 filings for plan years ending in 2008.

Table 12. Balance Sheet Comparison of Pension Plans with 100 or more Participants
original amounts compared to spread amounts
by type of plan, 2008
(amounts in millions)

Type of Asset or Liability	Total Spread	Defined Benefit Spread	Defined Contribution Spread	Total Original	Defined Benefit Original	Defined Contribution Original
ASSETS						
Total noninterest-bearing cash	\$11,878	\$7,557	\$4,320	\$6,895	\$3,958	\$2,937
Employer contrib. receivable	75,959	53,697	22,262	68,821	46,616	22,206
Participant contrib. receivable	1,550	63	1,488	1,531	54	1,477
Other receivables	140,893	115,024	25,869	47,472	38,632	8,839
Interest-bearing cash	203,746	94,641	109,105	96,433	39,712	56,721
U. S. Government securities	324,470	236,332	88,138	146,090	122,197	23,893
Corporate debt instruments: Preferred	102,582	83,175	19,407	40,471	35,592	4,878
Corporate debt instruments: All other	228,911	162,955	65,956	84,611	74,501	10,110
Preferred stock	6,625	5,611	1,014	1,969	1,512	457
Common stock	841,853	605,725	236,128	298,493	246,223	52,270
Partnership/joint venture interests	152,816	143,775	9,041	69,424	66,897	2,527
Real estate (except employer real property)	36,671	32,762	3,909	15,717	15,049	669
Loans (other than to participants)	28,438	19,967	8,471	7,442	6,244	1,199
Participant loans	47,023	343	46,680	46,249	170	46,079
Assets in common/collective trusts	0	0	0	522,714	268,999	253,715
Assets in pooled separate accounts	0	0	0	111,556	34,205	77,351
Assets in master trusts	0	0	0	1,216,283	766,323	449,961
Assets in 103-12 investment entities	0	0	0	26,326	22,533	3,793
Assets in registered investment companies	1,233,110	270,384	962,726	910,695	132,010	778,685
Assets in insurance co. general accounts	131,289	19,708	111,581	75,756	12,946	62,810
Other general investments	312,569	136,629	175,941	140,464	63,860	76,604
Employer securities	267,249	12,405	254,845	212,184	2,484	209,701
Employer real property	470	48	421	470	48	421
Buildings and other property used by plan	1,646	1,611	36	1,646	1,611	36
Other or unspecified assets	27,858	1,318	26,540	27,858	1,318	26,540
TOTAL ASSETS	4,177,608	2,003,730	2,173,878	4,177,571	2,003,694	2,173,878
LIABILITIES						
Benefit claims payable	1,580	550	1,030	1,580	550	1,030
Operating payables	12,616	10,273	2,343	12,616	10,273	2,343
Acquisition indebtedness	12,690	3,322	9,367	12,690	3,322	9,367
Other liabilities	87,598	70,948	16,650	87,589	70,939	16,650
TOTAL LIABILITIES	114,484	85,093	29,391	114,475	85,084	29,391
NET ASSETS	4,063,124	1,918,637	2,144,487	4,063,096	1,918,609	2,144,487

SOURCE: Form 5500 filings for plan years ending in 2008.