

PRELIMINARY

Private Pension Plan Bulletin

Abstract of 2000 Form 5500 Annual Reports

U. S. Department of Labor
Employee Benefits Security
Administration
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TABLE OF CONTENTS

Highlights.....	1
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SECTION A: SUMMARY

Tables

A1. Number of Pension Plans, Total Participants, Active Participants' Assets, Contributions, and Benefits <i>by type of plan, 2000.....</i>	<i>2</i>
A2. Number of Participants in Pension Plans <i>by type of plan entity, type of plan, and type of participant.....</i>	<i>3</i>
A3. Balance Sheet of Pension Plans <i>by type of plan, 2000.....</i>	<i>4</i>
A4. Income Statement of Pension Plans <i>by type of plan, 2000.....</i>	<i>5</i>
A5. Amount of Assets in Pension Plans <i>by type of plan and method of funding, 2000.....</i>	<i>6</i>
A6. Collective Bargaining Status of Pension Plans, Participants, And Assets <i>by type of plan, 2000.....</i>	<i>7</i>

SECTION B: PLANS AND PARTICIPANTS

Tables

B1. Distribution of Pension Plans <i>by number of participants, 2000.....</i>	<i>8</i>
B2. Distribution of Pension Plans <i>by number of assets, 2000.....</i>	<i>9</i>
B3. Distribution of Pension Plans <i>by industry, 2000.....</i>	<i>10</i>

SECTION C: FINANCIAL

Tables

C1. Distribution of Assets <i>by number of participants, 2000.....</i>	<i>11</i>
C2. Distribution of Assets <i>by asset size, 2000.....</i>	<i>12</i>
C3. Distribution of Assets <i>by industry, 2000.....</i>	<i>13</i>
C4. Balance Sheet of Pension Plans with 100 or More Participants <i>By type of plan, 2000.....</i>	<i>14-15</i>

C7.	Percentage Distribution of Assets in Defined Benefit Plans with 100 or More Participants <i>by type of asset and size of plan, 2000.....</i>	16
C8.	Percentage Distribution of Assets in Defined Contribution Plans with 100 or More Participants <i>by type of asset and size of plan, 2000.....</i>	17
C9.	Income Statement of Pension Plans with 100 or More Participants <i>by type of plan, 2000.....</i>	18-19

SECTION D: DEFINED CONTRIBUTION PLANS

Tables

D1.	Balance Sheet of Defined Contribution Plans with 100 or More Participants <i>by type of plan, 2000.....</i>	20
D2.	Income Statement of Defined Contribution Plans with 100 or More Participants <i>by type of plan, 2000.....</i>	21-22
D3.	Number of 401(k) Type Plans, Participants, Active Participants, Assets, Contributions, and Benefits <i>by type of plan, 2000.....</i>	23

HIGHLIGHTS FROM THE 2000 FORM 5500 REPORTS

Over the past 25 years, as the private pension system has shifted from defined benefit (DB) plans towards 401(k) type defined contribution (DC) plans, the financing of benefits has shifted from employers to participants. In 1978, when legislation was enacted authorizing 401(k) type plans that allow employees to contribute on a pre-tax basis, 29 percent of contributions to DC plans, and only 11 percent of total contributions to all DB and DC pension plans were contributed by participants. In 2000, 60 percent of contributions to DC plans and 51 percent of contributions to all plans were made by participants. This is virtually unchanged from 1999.

Other findings from Form 5500 series reports for the 2000 plan year are summarized below.

- Pension plan assets decreased nearly 5% from \$4.4 trillion in 1999 to \$4.2 trillion in 2000. DB plan assets decreased by 3% to \$2.0 trillion, while DC plan assets shrank by 6% to almost \$2.2 trillion.
- The decades long shift from DB to DC plans continued in 2000, with the number of DB plans declining from 50,000 in 1999 to 48,000 in 2000, and the number of DC plans increasing from 683,000 to 687,000.
- There was little change in the number of active participants from 1999 to 2000, with the total active participant count increasing marginally from 73.0 million to 73.1 million. The number of active participants in DB plans decreased by about 2 percent to 22.2 million and the number of active participants in DC plans increased about 1 percent to 50.9 million.

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2000**

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions) 4/	Total Contributions (millions) 5/	Total Benefits (millions) 6/
Total	735,651	103,329	73,092	\$4,202,672	\$231,907	\$341,041
Defined Benefit	48,773	41,613	22,218	1,986,177	33,369	127,510
Cash balance	1,290	7,016	3,902	425,777	3,493	29,118
Other defined benefit	47,483	34,597	18,316	1,560,400	29,876	98,391
Defined Contribution	686,878	61,716	50,874	2,216,495	198,538	213,531
Profit sharing and thrift-savings plans	566,196	53,894	44,532	1,955,517	181,447	191,919
Stock bonus plans	2,900	2,094	1,671	71,865	4,055	6,554
Target benefit plans	3,932	99	81	5,630	254	430
Money purchase plans	93,108	4,623	3,768	153,842	11,198	12,734
Annuity-403(b)(1)	14,473	109	99	1,914	152	124
Custodial account-403(b)(7)	1,486	13	11	224	18	14
IRAs or annuities (Code 408)	530	5	5	161	8	11
Other defined contribution plans	4,253	879	707	27,342	1,405	1,744

1/ Excludes plans covering only one participant.

2/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

3/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. Active participants also include nonvested former employees who have not yet incurred a break in service.

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

5/ Includes both employer and employee contributions.

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

Amounts exclude benefits paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table A2. Number of Participants in Pension Plans
by type of plan entity, type of plan, and type of participant, 2000**
(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/ Retired or separated participants receiving benefits	73,092	22,218	50,874	66,203	17,311	48,892	6,888	4,907	1,982
Separated participants with vested right to benefits	10,318	9,591	727	7,751	7,085	667	2,567	2,506	61
Total Participants	103,329	41,613	61,716	91,529	32,127	59,403	11,800	9,486	2,314
Beneficiaries 4/	1,613	1,503	110	1,222	1,121	101	390	382	8
Total participants and beneficiaries	104,938	43,114	61,824	92,748	33,246	59,502	12,190	9,868	2,322

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

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

3/ Plans with less than 100 participants are required to provide only the total participant count. For these plans, which cover approximately 10 percent of all participants, the distribution of active, retired, and separated vested participants was assumed to be the same as for larger plans in each column.

4/ Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years beginning in 2000.

TABLE A3. Balance Sheet of Pension Plans
by type of plan, 2000
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	22,834	20,152	2,682
Employer real property	440	73	367
Real estate (exc employer real prop.)	11,590	9,802	1,788
Employer securities	309,848	8,790	301,059
Participant loans	32,560	442	32,118
Loans (other than to participants)	8,122	5,314	2,808
Other investments 1/	<u>3,817,278</u>	<u>1,941,605</u>	<u>1,875,674</u>
TOTAL ASSETS	4,202,672	1,986,177	2,216,495
TOTAL LIABILITIES	84,565	48,286	36,280
NET ASSETS	4,118,107	1,937,891	2,180,216

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

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

SOURCE: Form 5500 filings for plan years beginning in 2000.

TABLE A4. Income Statement of Pension Plans
by type of plan, 2000
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Employer contributions	106,214	32,446	73,768
Participant contributions	111,024	641	110,383
Contributions from others (including rollovers)	14,101	278	13,824
Noncash contributions	760	4	756
All other income 1/	<u>-100,725</u>	<u>-9,838</u>	<u>-90,886</u>
TOTAL INCOME	131,376	23,531	107,845
EXPENSES			
Total benefit payments	341,041	127,510	213,531
Corrective distributions	363	7	356
Deemed distrib. of partic. loans	484	4	481
Other expenses	<u>14,616</u>	<u>7,624</u>	<u>6,992</u>
TOTAL EXPENSES	356,504	135,144	221,360
NET INCOME	-225,129	-111,613	-113,515

1/ This table summarizes income and expenses that appear on both the Schedule H (for plans with 100 or more participants) and Schedule I (for plans with fewer than 100 participants). All income and expense items that appear on the more detailed Schedule H but not the Schedule I are grouped under "All other income" or "Other expenses".

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2000**
(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	\$4,202,672	\$1,986,177	\$2,216,495	\$3,791,754	\$1,620,811	\$2,170,942	\$410,918	\$365,365	\$45,553
Insurance	71,501	28,773	42,728	67,835	25,652	42,183	3,667	3,122	545
Section 412(i) ins.	1,504	1,085	419	1,365	953	412	139	132	7
Trust	2,779,683	1,260,065	1,519,617	2,557,725	1,064,760	1,492,964	221,958	195,305	26,653
Trust and insurance	1,347,260	696,215	651,044	1,162,105	529,409	632,697	185,154	166,807	18,348
Not determinable	2,724	37	2,687	2,724	37	2,687	0	0	0

Funding arrangement for payment of benefits

Total	\$4,202,672	\$1,986,177	\$2,216,495	\$3,791,754	\$1,620,811	\$2,170,942	\$410,918	\$365,365	\$45,553
Insurance	81,865	36,500	45,365	78,761	33,859	44,901	3,104	2,640	464
Section 412(i) ins.	1,926	1,450	476	1,742	1,300	442	184	150	34
Trust	3,282,131	1,507,271	1,774,860	2,970,559	1,233,837	1,736,722	311,572	273,434	38,138
Trust and insurance	834,026	440,919	393,107	737,967	351,777	386,190	96,058	89,141	6,917
Not determinable	2,724	37	2,687	2,724	37	2,687	0	0	0

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

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

- Missing data.

SOURCE: Form 5500 series reports filed for plan years beginning in 2000.

**Table A6. Collective Bargaining Status of Pension Plans, Participants, and Assets
by type of plan, 2000**

Collective Bargaining Status	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	735,651	103,329	\$4,202,672	48,773	41,613	\$1,986,177	686,878	61,716	\$2,216,495
Collective bargaining plans	13,817	25,241	1,207,138	6,003	17,236	878,658	7,814	8,005	328,480
Noncollectively bargained plans	721,834	78,088	2,995,534	42,770	24,377	1,107,519	679,064	53,711	1,888,015

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

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

SOURCE: Form 5500 series reports filed for plan years beginning in 2000.

**Table B1. Distribution of Pension Plans
by number of participants, 2000**

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	735,651	48,773	686,878	732,654	47,015	685,639	2,997	1,758	1,239
None or not reported	49,333	3,617	45,717	49,257	3,564	45,693	76	53	23
2-9	301,170	20,101	281,069	301,124	20,098	281,026	46	3	43
10-24	166,928	5,097	161,831	166,925	5,096	161,829	3	1	2
25-49	91,723	3,162	88,561	91,633	3,162	88,471	90	-	90
50-99	55,304	3,237	52,067	55,228	3,229	52,000	76	8	67
100-249	36,969	4,039	32,930	36,640	3,846	32,794	329	192	136
250-499	14,334	2,773	11,561	13,871	2,503	11,368	463	270	192
500-999	8,369	2,234	6,135	7,820	1,901	5,918	550	333	217
1,000-2,499	6,063	2,147	3,916	5,416	1,749	3,667	647	398	248
2,500-4,999	2,541	1,002	1,539	2,207	791	1,416	334	211	123
5,000-9,999	1,441	615	826	1,255	493	762	187	123	64
10,000-19,999	798	378	420	693	291	402	105	86	18
20,000-49,999	480	252	227	420	203	217	60	50	10
50,000 or more	198	117	81	165	89	77	33	29	4

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

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table B2. Distribution of Pension Plans
by amount of assets, 2000**

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	735,651	48,773	686,878	732,654	47,015	685,639	2,997	1,758	1,239
None or not reported	55,414	4,421	50,993	55,346	4,370	50,976	68	51	17
\$1-24K	36,435	495	35,939	36,430	494	35,935	5	1	4
25-49K	39,147	835	38,312	39,118	831	38,288	29	4	25
50-99K	64,627	2,356	62,271	64,591	2,352	62,239	36	4	32
100-249K	127,744	6,781	120,963	127,708	6,775	120,934	36	6	30
250-499k	120,641	6,730	113,910	120,568	6,726	113,842	73	4	68
500-999K	110,181	6,931	103,250	110,109	6,916	103,193	73	16	57
1-2.49M	101,012	7,133	93,879	100,797	7,071	93,726	215	62	153
2.5-4.9M	36,959	3,416	33,543	36,732	3,318	33,414	227	98	129
5-9.9M	19,320	2,439	16,881	18,974	2,278	16,696	346	161	185
10-24.9M	12,180	2,564	9,616	11,666	2,254	9,412	515	310	205
25-49.9M	4,743	1,567	3,176	4,329	1,295	3,034	414	271	143
50-74.9M	1,968	714	1,254	1,745	553	1,193	222	161	61
75-99.9M	1,074	441	633	921	321	600	153	120	34
100-149.9M	1,109	461	648	954	340	613	155	121	35
150-<199.9M	622	266	356	535	201	335	87	66	21
200-249.9M	394	171	224	332	121	212	62	50	12
250-499.9M	924	442	482	782	317	465	142	125	17
500-999.9M	539	264	275	479	211	267	60	53	7
1-2.49B	402	221	181	341	165	176	61	56	5
2.5B or more	216	125	91	198	107	91	18	18	-

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

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

NOTE: Excludes plans covering only one participant. The letters K, M, and B denote thousands, millions, and billions, respectively.

Source: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.

**Table B3. Distribution of Pension Plans
by industry, 2000**

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	735,651	48,773	686,878	732,654	47,015	685,639	2,997	1,758	1,239
Agriculture	9,782	665	9,117	9,771	654	9,116	11	10	1
Mining	3,101	355	2,745	3,089	346	2,743	11	9	2
Construction	57,668	3,177	54,490	56,231	2,466	53,765	1,437	711	726
Manufacturing	92,663	10,480	82,184	92,381	10,270	82,112	282	210	72
Transportation	13,403	868	12,536	13,252	756	12,496	152	112	40
Communications and information	13,264	1,022	12,242	13,216	987	12,229	48	35	12
Utilities	2,495	402	2,093	2,471	401	2,070	25	1	23
Wholesale trade	48,743	2,677	46,067	48,684	2,633	46,051	59	44	15
Retail trade	53,300	2,395	50,905	53,188	2,316	50,873	112	79	33
Finance, insurance & real estate	65,541	6,804	58,736	65,064	6,505	58,559	477	299	177
Services	360,163	18,371	341,792	359,902	18,181	341,721	262	190	71
Misc. organizations 3/	12,890	1,479	11,411	12,773	1,425	11,348	116	54	62
Industry not reported	2,638	78	2,560	2,632	76	2,556	6	2	4

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

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

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

Note: Industry classifications are now based on principal business activity code used in the North American Industry Classification System. Therefore, the results in this table may not be directly comparable with previous years.

NOTE: Excludes plans covering only one participant.

Source: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.

**Table C1. Distribution of Assets
by number of participants, 2000**

(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	\$4,202,672	\$1,986,177	\$2,216,495	\$3,791,754	\$1,620,811	\$2,170,942	\$410,918	\$365,365	\$45,553
None or not reported	11,862	4,381	7,482	11,446	4,219	7,226	416	161	255
2-9	129,665	10,494	119,172	129,650	10,489	119,161	16	5	11
10-24	115,747	3,820	111,927	115,712	3,793	111,919	34	26	8
25-49	95,223	3,904	91,319	95,064	3,904	91,160	159	-	159
50-99	101,585	6,457	95,128	101,480	6,442	95,038	105	16	90
100-249	149,517	18,954	130,563	147,753	17,725	130,028	1,764	1,229	535
250-499	132,562	28,481	104,081	126,813	24,229	102,584	5,748	4,252	1,497
500-999	161,923	49,259	112,663	147,494	38,034	109,460	14,428	11,225	3,203
1,000-2,499	303,743	121,086	182,656	264,434	90,717	173,717	39,309	30,369	8,939
2,500-4,999	297,889	128,456	169,433	254,004	94,950	159,054	43,885	33,506	10,379
5,000-9,999	390,613	183,279	207,335	344,595	144,725	199,870	46,018	38,553	7,465
10,000-19,999	494,667	245,482	249,185	438,855	193,355	245,500	55,811	52,126	3,685
20,000-49,999	642,803	337,351	305,452	578,295	279,474	298,821	64,508	57,877	6,631
50,000 or more	1,174,874	844,774	330,100	1,036,158	708,755	327,403	138,716	136,019	2,697

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

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

- Missing data.

SOURCE: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.

**Table C2. Distribution of Assets
by asset size, 2000**

(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	\$4,202,672	\$1,986,177	\$2,216,495	\$3,791,754	\$1,620,811	\$2,170,942	\$410,918	\$365,365	\$45,553
\$1-24K	474	6	468	474	6	468	3/	3/	3/
25-49K	1,454	31	1,424	1,453	30	1,423	1	3/	1
50-99K	4,771	180	4,591	4,769	180	4,589	2	3/	2
100-249K	21,319	1,160	20,159	21,313	1,159	20,154	6	1	5
250-499K	43,725	2,408	41,317	43,698	2,406	41,292	27	2	25
500-999K	78,547	5,056	73,491	78,493	5,045	73,448	54	11	43
1-2.49M	156,979	11,173	145,807	156,602	11,063	145,538	378	109	268
2.5-4.9M	129,216	12,348	116,868	128,377	11,990	116,386	840	358	481
5-9.9M	134,377	17,503	116,874	131,921	16,343	115,578	2,456	1,160	1,296
10-24.9M	188,378	41,178	147,200	179,847	35,947	143,900	8,531	5,230	3,301
25-49.9M	166,572	55,841	110,731	151,842	46,180	105,662	14,731	9,661	5,069
50-74.9M	120,107	43,795	76,312	106,486	33,859	72,628	13,621	9,936	3,685
75-99.9M	92,573	38,158	54,415	79,256	27,678	51,578	13,317	10,480	2,837
100-149.9M	136,109	56,796	79,314	116,856	41,823	75,033	19,253	14,973	4,280
150-199.9M	108,095	46,285	61,810	92,827	34,755	58,072	15,268	11,530	3,738
200-249.9M	88,391	38,477	49,914	74,465	27,324	47,142	13,926	11,153	2,773
250-499.9M	317,917	152,949	164,967	268,464	109,364	159,100	49,453	43,585	5,867
500-999.9M	376,298	185,145	191,154	335,466	149,266	186,201	40,832	35,879	4,953
1-2.49B	618,597	333,851	284,747	531,499	253,681	277,818	87,098	80,169	6,929
2.5B or more	1,418,771	943,838	474,933	1,287,645	812,711	474,933	131,126	131,126	-

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

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

3/ Less than \$500,000.

NOTE: Excludes plans covering only one participant. The letters K, M, and B denote thousands, millions, and billions, respectively.

Source: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.

**Table C3. Distribution of Assets
by industry, 2000**

(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	\$4,202,672	\$1,986,177	\$2,216,495	\$3,791,754	\$1,620,811	\$2,170,942	\$410,918	\$365,365	\$45,553
Agriculture	13,373	4,257	9,116	12,146	3,269	8,876	1,228	988	240
Mining	37,398	13,845	23,552	36,969	13,427	23,543	428	419	9
Construction	220,747	127,799	92,949	66,596	4,702	61,894	154,151	123,097	31,054
Manufacturing	1,682,689	895,931	786,759	1,650,734	864,477	786,257	31,955	31,453	501
Transportation	216,056	138,631	77,425	135,686	61,199	74,487	80,371	77,432	2,939
Communications and Information	323,855	198,465	125,390	316,700	191,396	125,305	7,154	7,069	85
Utilities	173,631	110,326	63,305	173,540	110,267	63,272	91	58	33
Wholesale trade	119,134	24,397	94,738	114,517	20,032	94,485	4,618	4,364	253
Retail trade	174,761	54,611	120,150	147,312	27,774	119,538	27,449	26,837	612
Finance, insurance & real estate	444,516	195,209	249,307	378,352	136,666	241,687	66,164	58,543	7,621
Services	757,416	199,062	558,355	725,005	168,489	556,516	32,411	30,572	1,839
Tax-exempt organizations	37,074	23,446	13,628	32,205	18,929	13,276	4,870	4,517	352
Industry not reported	2,022	199	1,823	1,992	185	1,807	29	14	15

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

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

Note: Industry classifications are now based on principal business activity code used in the North American Industry Classification System. Therefore, the results in this table may not be directly comparable with previous years.

Source: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.

TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2000
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$4,083	\$2,005	\$2,079
Employer contrib. receivable	27,733	11,898	15,835
Participant contrib. receivable	2,099	38	2,061
Other receivables	32,722	25,230	7,493
Interest-bearing cash	64,360	26,382	37,978
U. S. Government securities	142,903	121,921	20,982
Corporate debt instruments: Preferred	39,429	33,573	5,855
Corporate debt instruments: All other	84,093	73,070	11,023
Preferred stock	2,839	1,940	898
Common stock	388,497	314,369	74,128
Partnership/joint venture interests	21,024	20,045	978
Real estate (except employer real prop.)	10,126	9,675	451
Loans (other than to participants)	6,334	5,105	1,228
Participant loans	29,302	385	28,917
Assets in common/collective trusts	295,608	183,439	112,169
Assets in pooled separate accounts	100,846	34,421	66,425

(continued...)

TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2000
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,326,955	919,159	407,796
Assets in 103-12 investment entities	12,912	6,704	6,208
Assets in registered investment companies	684,436	103,717	580,719
Assets in insurance co. general accounts	84,835	24,265	60,569
Other general investments	64,464	28,888	35,576
Employer securities	300,873	8,687	292,185
Employer real property	425	72	353
Buildings and other prop. used by plan	303	277	26
Other or unspecified assets	<u>21,393</u>	<u>1,857</u>	<u>19,535</u>
TOTAL ASSETS	3,748,590	1,957,122	1,791,468
LIABILITIES			
Benefit claims payable	3,495	967	2,527
Operating payables	15,031	13,455	1,576
Acquisition indebtedness	14,339	3,521	10,818
Other liabilities	<u>44,255</u>	<u>27,372</u>	<u>16,883</u>
TOTAL LIABILITIES	77,120	45,316	31,804
NET ASSETS	3,671,470	1,911,806	1,759,664

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2000**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M- 249.9M	\$250.0M- 999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	1	7	4	3	2	1
Receivables	2	9	3	2	2	2
U. S. Government securities	6	2	6	8	7	6
Corporate debt instruments: Preferred	2	1/	1	2	2	2
Corporate debt instruments: All other	4	1	3	5	4	3
Corporate stocks	16	5	13	21	19	14
Real estate (except employer real prop.)	1/	1/	1/	1/	1/	1
Loans	1/	1/	1/	1/	1/	1/
Assets in common/collective trusts	9	5	8	8	7	10
Assets in pooled separate accounts	2	6	9	3	1	1
Assets in master trusts	47	16	17	30	44	53
Assets in 103-12 investment entities	1/	1/	1/	1/	1	1/
Assets in registered investment companies	5	22	21	13	6	3
Assets in ins. co. general account	1	8	7	2	1	1
Employer securities	1/	1/	1/	1/	1/	1
Other or unspecified investments	3	17	7	2	3	3

1/ Less than 1 percent.

NOTES: 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.

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2000**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	2	4	4	3	2	1
Receivables	1	3	2	2	2	1
U. S. Government securities	1	1/	1	2	1	1
Corporate debt instruments: Preferred	1/	1/	1/	1/	1/	1/
Corporate debt instruments: All other	1	1/	1	1	1	1/
Corporate stocks	4	2	4	5	4	4
Real estate (except employer real prop.)	1/	1/	1/	1/	1/	1/
Loans	2	2	2	2	2	1
Assets in common/collective trusts	6	3	5	8	7	5
Assets in pooled separate accounts	4	23	17	6	1	1
Assets in master trusts	23	1	1	9	24	36
Assets in 103-12 investment entities	1/	1	1/	1/	1/	1
Assets in registered investment companies	32	30	44	48	36	17
Assets in ins. co. general account	3	4	5	3	4	3
Employer securities	16	3	4	8	14	26
Other or unspecified investments	3	24	10	2	2	3

1/ Less than 1 percent.

NOTES: 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.

SOURCE: Form 5500 filings for plan years beginning in 2000.

Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2000
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$84,590	\$30,189	\$54,401
Participants	92,249	635	91,614
Others (including rollovers)	10,112	205	9,907
Noncash contributions	828	10	817
Total contributions	187,779	31,039	156,739
Interest earnings:			
Interest-bearing cash	7,173	2,877	4,296
U. S. Government securities	7,607	6,434	1,173
Corporate debt instruments	7,611	6,617	994
Non-participant loans	333	220	113
Participant loans	1,934	27	1,907
Other or unspecified interest	10,351	3,833	6,518
Total interest earnings	35,010	20,009	15,001
Dividends:			
Preferred stock	1,349	329	1,020
Common stock	17,616	5,475	12,141
Total dividend income	18,965	5,804	13,161
Rents	432	387	45
Net gain (loss) on sale of assets	22,270	11,014	11,256
Unrealized appreciation:			
Unrealized appreciation of real estate	-5,388	-539	-4,849
Other unrealized appreciation	-49,726	-28,117	-21,609
Total unrealized appreciation	-55,114	-28,656	-26,458
Net invest. gain from common/col. trusts	-13,727	-9,940	-3,787
Net invest. gain from pooled sep. accounts	-6,674	234	-6,908
Net invest. gain from master trusts	-23,813	-3,898	-19,916
Net invest. gain from 103-12 investment entities	-1,807	-787	-1,020
Net invest. gain from reg. investment companies	-39,878	-1,975	-37,903
Other or unspecified income	-1,910	-113	-1,797
TOTAL INCOME	121,533	23,118	98,413

(continued...)

Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2000
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$279,728	\$116,498	\$163,230
Payments to insurance carriers for benefits	2,544	2,248	295
Other or unspecified benefits	<u>3,778</u>	<u>1,810</u>	<u>1,968</u>
Total benefit payments	286,049	120,556	165,493
Interest expense	1,772	15	1,756
Corrective distributions	196	3	193
Deemed distrib. of partic. loans	395	3	393
Administrative expenses:			
Professional fees	1,357	1,097	260
Contract administrator fees	895	634	261
Investment advisory and management fees	4,128	3,469	659
Other or unspecified admin. expenses	<u>2,774</u>	<u>2,055</u>	<u>719</u>
Total administrative expenses	9,154	7,254	1,900
Unspecified expenses	<u>84</u>	<u>4</u>	<u>80</u>
TOTAL EXPENSES	297,651	127,835	169,815
NET INCOME	-176,118	-104,717	-71,402

1/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years beginning in 2000.

Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2000
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Total noninterest-bearing cash	\$2,079	\$1,722	\$141	\$7	\$155	\$54
Employer contrib. receivable	15,835	13,228	663	44	1,703	198
Participant contrib. receivable	2,061	2,024	12	1	18	7
Other receivables	7,493	5,830	171	4	1,143	344
Interest-bearing cash	37,978	31,836	1,217	58	4,130	738
U. S. Government securities	20,982	12,072	65	127	7,758	961
Corporate debt instruments: Preferred	5,855	3,779	7	20	1,898	150
Corporate debt instruments: All other	11,023	7,678	120	55	2,891	280
Preferred stock	898	719	24	1	75	79
Common stock	74,128	55,231	2,563	360	13,399	2,575
Partnership/joint venture interests	978	804	1	31	132	10
Real estate (except employer real prop.)	451	313	5	1/	116	16
Loans (other than to participants)	1,228	1,103	4	1/	110	11
Participant loans	28,917	28,041	456	7	383	30
Assets in common/collective trusts	112,169	104,935	481	39	6,022	693
Assets in pooled separate accounts	66,425	62,082	182	32	3,674	453
Assets in master trusts	407,796	393,511	985	1,183	8,505	3,611
Assets in 103-12 investment entities	6,208	5,738	1	1/	457	13
Assets in registered investment comp.	580,719	541,384	8,560	512	27,366	2,897
Assets in ins. co. general account	60,569	53,645	452	43	6,262	168
Other general investments	35,576	31,645	700	30	2,796	404
Employer securities	292,185	228,547	49,682	95	3,794	10,067
Employer real property	353	348	0	0	3	3
Buildings and other prop. used by plan	26	2	1/	1/	22	1
Other or unspecified assets	19,535	17,661	101	38	1,671	64
TOTAL ASSETS	1,791,468	1,603,878	66,591	2,686	94,486	23,826
Benefit claims payable	2,527	1,941	254	87	159	85
Operating payables	1,576	1,081	285	1	169	41
Acquisition indebtedness	10,818	5,976	3,479	0	64	1,299
Other liabilities	16,883	10,574	4,303	2	1,146	857
TOTAL LIABILITIES	31,804	19,572	8,321	90	1,539	2,283
NET ASSETS	1,759,664	1,584,307	58,270	2,597	92,947	21,543

1/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years beginning in 2000.

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2000
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
INCOME						
Contributions received or receivable from:						
Employers	\$54,401	\$44,021	\$2,304	\$102	\$6,931	\$1,043
Participants	91,614	89,877	1,213	5	335	183
Others (including rollovers)	9,907	9,704	97	1	88	17
Noncash contributions	<u>817</u>	<u>648</u>	<u>156</u>	<u>0</u>	<u>2</u>	<u>11</u>
Total contributions	156,739	144,250	3,770	108	7,356	1,254
Interest earnings:						
Interest-bearing cash	4,296	3,901	51	3	295	46
U. S. Government securities	1,173	603	2	6	505	56
Corporate debt instruments	994	670	2	5	291	25
Non-participant loans	113	103	3	0	6	2
Participant loans	1,907	1,824	55	1/	26	2
Other or unspecified interest	<u>6,518</u>	<u>5,939</u>	<u>93</u>	<u>6</u>	<u>446</u>	<u>33</u>
Total interest earnings	15,001	13,041	207	21	1,569	165
Dividends:						
Preferred stock	1,020	733	243	1/	11	33
Common stock	<u>12,141</u>	<u>10,411</u>	<u>1,045</u>	<u>11</u>	<u>499</u>	<u>175</u>
Total dividend income	13,161	11,144	1,288	11	510	208
Rents	45	40	1/	0	3	1
Net gain (loss) on sale of assets	11,256	10,408	87	18	257	486
Unrealized appreciation:						
Unrealized appreciation of real estate	-4,849	-4,153	-400	-1	-483	189
Other unrealized appreciation	-21,609	-19,983	-2,511	-44	361	569
Total unrealized appreciation	-26,458	-24,136	-2,911	-45	-122	757
Net invest. gain from common/col. trusts	-3,787	-3,811	29	-2	-20	17
Net invest. gain from pooled sep. accounts	-6,908	-6,566	-23	-2	-302	-15
Net invest. gain from master trusts	-19,916	-19,742	13	-73	-263	148
Net invest. gain from 103-12 invest. entities	-1,020	-935	1	1/	-82	-4
Net invest. gain from reg. invest. companies	-37,903	-35,897	-468	-20	-1430	-88
Other or unspecified income	-1,797	-1,979	202	1	-65	43
TOTAL INCOME	98,413	85,817	2,195	17	7,411	2,972

(continued...)

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2000
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
EXPENSES						
Benefit payments and payments to provide benefits:						
Direct benefit payments	\$163,230	\$150,528	\$5,154	\$184	\$6,036	\$1,329
Payments to insurance carriers for benefits	295	167	1	1/	112	15
Other or unspecified benefits	<u>1,968</u>	<u>1,657</u>	<u>99</u>	<u>2</u>	<u>151</u>	<u>60</u>
Total benefit payments	165,493	152,352	5,253	186	6,298	1,404
Corrective distributions	193	191	1/	0	2	1/
Deemed distrib. of partic. loans	393	382	1/	0	10	1/
Interest expense	1,756	932	672	0	7	144
Administrative expenses:						
Professional fees	260	205	5	1/	38	11
Contract administrator fees	261	225	4	1/	28	4
Investment advisory and management fees	659	490	8	4	140	17
Other or unspecified admin. expenses	<u>719</u>	<u>551</u>	<u>53</u>	<u>1</u>	<u>97</u>	<u>17</u>
Total administrative expenses	1,900	1,471	71	6	303	50
Unspecified expenses	<u>80</u>	<u>51</u>	<u>4</u>	<u>1/</u>	<u>10</u>	<u>15</u>
TOTAL EXPENSES	169,815	155,379	6,000	193	6,631	1,613
NET INCOME	-71,402	-69,562	-3,805	-176	780	1,359

1/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years beginning in 2000.

**Table D3. Number of 401(k) Type Plans, Participants, Active Participants,
Assets, Contributions, and Benefits**
by type of plan, 2000

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	348,053	48,348	39,847	\$1,724,549	\$169,238	\$172,211
Profit sharing and thrift-savings	346,041	47,520	39,169	1,680,814	166,394	168,494
Stock bonus	227	483	391	31,231	2,077	2,810
Target benefit	2	3	3	25	4	3
Money purchase	1,751	340	283	12,455	759	900
Annuity-403(b)(1)	25	1	1	9	2	3
Custodial account-403(b)(7)	3	*/	*/	14	1	1
IRAs or annuities (Code 408)	3	*/	*/	1	*/	*/

1/ Excludes plans covering only one participant.

2/ Includes active, retired and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

3/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. Active participants also include nonvested former employees who have not yet incurred a break in service.

4/ Includes both employer and employee contributions.

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

Amounts exclude benefits made directly by insurance carriers.

*/ Less than \$500,000, or 500, in the case of participants.

SOURCE: Form 5500 series reports filed with the U.S. Department of Labor for plan years beginning in 2000.