

Private Pension Plan Bulletin

Abstract of 2008 Form 5500 Annual Reports

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



Version 1.2

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HIGHLIGHTS FROM THE 2008 FORM 5500 REPORTS

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

Other findings from Form 5500 series reports for 2008 plan years are summarized below.

- The total amount of assets held by pension plans, which increased each year between 2002 and 2007, decreased \$1.4 trillion or 23 percent in 2008. DB plan assets decreased by \$0.6 trillion, while DC plan assets decreased by \$0.8 trillion. Assets invested in 401(k) plans decreased 25.2 percent to \$2.2 trillion from a high of about \$3 trillion in 2007. Among plans having 100 or more participants, the categories of pension assets experiencing the largest decreases were holdings of registered investment companies (mutual funds), master trusts, common stock, and common/collective trusts. For the 85

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

percent of pension plans which hold 93 percent of pension assets, the Form 5500 filing period was the 2008 calendar year. The 37 percent decrease in the S&P 500 over calendar year 2008 serves as a relevant benchmark for these plans.²

- The total number of pension plans, which decreased each year over the 2001-2005 period, rose for the third straight year in 2008 to approximately 718,000 plans, a 1.4 percent increase over 2007. The number of DC plans rose by 1.6 percent, while the number of DB plans decreased by 1.2 percent.
- In 2008, the total active participant³ count decreased for the first time in three years, from 86.3 million to 86.2 million. The number of active participants in DB plans decreased for the ninth straight year, by 2.2 percent in 2008. The number of active participants in DC plans increased to 67.3 million in 2008, up 0.6 percent from 66.9 million in 2007.
- The number of 401(k) type plans continued to grow in 2008, with the number of plans increasing from 491,000 to 512,000. The number of active participants in 401(k) type plans grew slightly from 59.6 million to 60.0 million.
- DC plan contributions increased by 4 percent, to \$311.8 billion. DB plan contributions increased by 57 percent to \$107.3 billion, the largest percentage increase since 2002. Overall, contributions to pension plans increased by 13.8 percent in 2008 to \$419.0 billion.

² Source: Yahoo! Finance.

³ Note that the Form 5500 instructions set forth a particularly inclusive definition of active participant that counts, for example, individuals who are merely eligible to elect to have the employer make payments to a 401(k) type plan and nonvested former employees who have not yet incurred a break in service.

- In 2008, pension plans disbursed \$431.1 billion for payment of benefits, with \$166.0 billion being disbursed from DB plans and \$265.1 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 an increase from 2007 of 4.6 percent in DB plans and a decrease of 9.9 percent in DC plans.
- Overall, pension plans disbursed \$12.1 billion more than they received in contributions, 3 percent of contributions. DB plans disbursed \$58.7 billion more than they collected in contributions, while DC plans disbursed \$46.7 billion less than they received in contributions.
- The percentage of DB plans that report being fully frozen increased slightly in 2008 to 14.3 percent from 12.8 percent in 2007. In 2008, 30.5 percent of DB plans having 50-99 participants reported being frozen, the highest percentage by participant categories, increasing from 26.2 percent in 2007. The share of DB plan assets in plans that were frozen jumped from 4.7 percent in 2007 to 8.3 percent in 2008. IBM's decision to freeze its Personal Pension Plan with 310,000 participants and \$55 billion in assets fully accounted for this increase.
- Among the almost 512,000 401(k) type plans in 2008, 85.7 percent allowed participants to direct investment of all of their assets, 3.7 percent allowed participants to direct investment of a portion of their assets, and 10.7 percent did not allowing any participant direction. Among plans having 100-499 participants, 94 percent allowed participants to direct all of their investments, which was a higher percentage than among plans that were either larger or smaller.

Table A1. Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2008

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	717,532	124,853	86,233	\$4,703,498	\$419,036	\$431,121
Defined Benefit	48,375	42,344	18,981	2,040,961	107,285	166,026
Cash balance	5,442	10,812	5,083	623,538	27,014	49,824
Other defined benefit	42,934	31,532	13,897	1,417,422	80,271	116,201
Defined Contribution	669,157	82,510	67,252	2,662,537	311,751	265,095
Profit sharing and thrift-savings plans	623,492	76,248	62,490	2,371,569	293,924	245,126
Stock bonus plans	3,058	1,727	1,280	97,323	6,548	7,771
Target benefit plans	1,020	81	67	4,104	272	293
Money purchase plans	19,636	3,307	2,484	106,508	8,484	8,333
Annuity-403(b)(1)	14,981	156	141	1,334	196	100
Custodial account-403(b)(7)	2,603	46	44	215	29	12
Other defined contribution plans	4,368	945	747	81,484	2,298	3,460

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

2/ Excludes plans covering only one participant.

3/ 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.

4/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active Participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan.

5/ 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.

6/ Includes both employer and employee contributions.

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

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

**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, 2008**

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	82,527	112,877	76,433	\$4,177,608	\$353,542	\$369,904
Defined Benefit	10,611	41,912	18,678	2,003,730	98,456	155,402
Cash balance	1,138	10,750	5,030	619,776	24,895	47,462
Other defined benefit	9,473	31,162	13,648	1,383,954	73,561	107,940
Defined Contribution	71,917	70,965	57,755	2,173,878	255,086	214,502
Profit sharing and thrift-savings plans	67,319	65,065	53,278	1,954,378	238,865	197,488
Stock bonus plans	1,224	1,655	1,224	91,798	6,237	7,397
Target benefit plans	91	72	60	3,138	231	225
Money purchase plans	2,192	3,100	2,322	91,194	7,575	6,353
Annuity-403(b)(1)	144	139	128	1,154	160	90
Custodial account-403(b)(7)	16	45	44	199	28	11
Other defined contribution plans	931	888	700	32,017	1,990	2,939

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

2/ Excludes plans covering only one participant.

3/ 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.

4/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active Participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan.

5/ 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.

6/ Includes both employer and employee contributions.

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

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

**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, 2008**

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	635,005	11,977	9,800	\$525,890	\$65,493	\$61,217
Defined Benefit	37,765	432	303	37,231	8,829	10,624
Cash balance	4,304	62	54	3,762	2,119	2,363
Other defined benefit	33,461	370	249	33,468	6,710	8,261
Defined Contribution	597,240	11,545	9,497	488,659	56,665	50,593
Profit sharing and thrift-savings plans	556,173	11,183	9,212	417,191	55,060	47,637
Stock bonus plans	1,833	72	56	5,524	311	375
Target benefit plans	929	9	7	967	40	67
Money purchase plans	17,444	207	162	15,314	909	1,980
Annuity-403(b)(1)	14,837	17	13	180	36	11
Custodial account-403(b)(7)	2,586	1	1	16	2	1
Other defined contribution plans	3,437	0	0	0	0	522

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

2/ Excludes plans covering only one participant.

3/ 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.

4/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. Active Participants also include nonvested former employees who have not yet incurred a break in service.

5/ 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.

6/ Includes both employer and employee contributions.

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

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

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2008**
(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	86,233	18,981	67,252	78,377	14,327	64,050	7,856	4,654	3,202
Retired or separated participants receiving benefits	11,733	10,896	837	8,862	8,130	732	2,871	2,766	105
Other retired or separated participants with vested right to benefits	26,888	12,467	14,421	23,619	9,850	13,769	3,268	2,617	652
Total Participants	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
Participants with account balances 3/	60,307	54	60,252	57,765	44	57,720	2,542	10	2,532
Beneficiaries 4/	2,077	1,883	194	1,559	1,379	180	518	504	13
Total participants and beneficiaries	126,928	44,227	82,701	112,415	33,686	78,729	14,513	10,541	3,972

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

NOTE: Excludes plans covering only one participant.

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

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

3/ Participants with account balances are a subset of Total Participants.

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

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

TABLE A3. Balance Sheet of Pension Plans
by type of plan, 2008
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	76,262	67,896	8,367
Employer real property	502	48	454
Real estate (exc employer real prop.)	20,040	15,280	4,760
Employer securities	224,534	2,487	222,046
Participant loans	50,910	215	50,696
Loans (other than to participants)	10,357	6,618	3,740
Other investments 1/	<u>4,320,893</u>	<u>1,948,417</u>	<u>2,372,476</u>
TOTAL ASSETS	4,703,498	2,040,961	2,662,537
TOTAL LIABILITIES	126,825	88,959	37,866
NET ASSETS	4,576,672	1,952,001	2,624,671

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

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

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

**TABLE A4. Income Statement of Pension Plans
by type of plan, 2008**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Employer contributions	224,281	104,013	120,268
Participant contributions	173,540	954	172,586
Contributions from others (including rollovers)	20,147	2,054	18,093
Noncash contributions	1,095	263	832
All other income 1/	<u>-1,357,185</u>	<u>-499,605</u>	<u>-857,580</u>
TOTAL INCOME	-938,121	-392,320	-545,801
EXPENSES			
Total benefit payments	431,121	166,026	265,095
Corrective distributions	1,185	2	1,183
Deemed distrib. of partic. loans	743	7	736
Other expenses	<u>15,891</u>	<u>9,936</u>	<u>5,954</u>
TOTAL EXPENSES	448,939	175,971	272,968
NET INCOME	-1,387,060	-568,291	-818,769

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 (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.

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

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2008**
(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	\$4,703,498	\$2,040,961	\$2,662,537	\$4,231,963	\$1,657,319	\$2,574,644	\$471,535	\$383,642	\$87,893
Insurance	53,361	20,384	32,977	52,697	19,967	32,730	663	417	246
Section 412(i) ins.	555	219	336	544	219	325	11	-	11
Trust	3,232,590	1,266,203	1,966,387	3,015,608	1,095,988	1,919,620	216,982	170,215	46,766
Trust and insurance	1,414,671	754,079	660,592	1,160,792	541,070	619,722	253,879	213,009	40,870
Not determinable	2,321	75	2,246	2,321	75	2,246	*/	-	*/

Funding arrangement for payment of benefits

Total	\$4,703,498	\$2,040,961	\$2,662,537	\$4,231,963	\$1,657,319	\$2,574,644	\$471,535	\$383,642	\$87,893
Insurance	62,872	26,567	36,305	62,248	26,186	36,062	624	381	243
Section 412(i) ins.	731	442	289	645	366	279	87	76	11
Trust	3,607,158	1,483,835	2,123,323	3,266,504	1,211,012	2,055,492	340,654	272,824	67,831
Trust and insurance	1,030,415	530,041	500,374	900,245	419,680	480,565	130,170	110,361	19,809
Not determinable	2,321	75	2,246	2,321	75	2,246	*/	-	*/

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

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

*/ Less than \$500,000

- Missing data.

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

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2008**

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	717,532	124,853	\$4,703,498	48,375	42,344	\$2,040,961	669,157	82,510	\$2,662,537
	Single Employer	714,593	110,858	4,231,963	46,927	32,307	1,657,319	667,666	78,551	2,574,644
	Multiemployer	2,939	13,996	471,535	1,449	10,037	383,642	1,491	3,959	87,893
Noncollectively bargained plans	Total	703,567	92,858	3,265,044	43,527	23,169	1,066,970	660,039	69,688	2,198,074
	Single Employer	703,567	92,858	3,265,044	43,527	23,169	1,066,970	660,039	69,688	2,198,074
Collective bargaining plans	Total	13,965	31,996	1,438,453	4,848	19,174	973,990	9,117	12,822	464,463
	Single Employer	11,026	18,000	966,918	3,399	9,137	590,349	7,627	8,863	376,570
	Multiemployer	2,939	13,996	471,535	1,449	10,037	383,642	1,491	3,959	87,893

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

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

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.

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

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2008**

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	717,532	48,375	669,157	714,593	46,927	667,666	2,939	1,449	1,491
None or not reported	49,638	3,453	46,185	49,570	3,431	46,139	68	21	46
2-9	252,536	24,012	228,524	252,431	24,012	228,419	105	-	105
10-24	167,016	5,680	161,336	166,952	5,659	161,293	64	21	43
25-49	99,060	2,504	96,557	99,014	2,504	96,511	46	-	46
50-99	66,754	2,117	64,638	66,664	2,114	64,551	90	3	87
100-249	43,668	2,916	40,753	43,402	2,795	40,607	266	120	146
250-499	16,711	2,043	14,668	16,336	1,862	14,474	375	182	194
500-999	9,131	1,651	7,481	8,653	1,380	7,272	479	271	208
1,000-2,499	6,755	1,810	4,945	6,104	1,454	4,650	651	356	295
2,500-4,999	2,866	883	1,984	2,514	687	1,826	353	196	157
5,000-9,999	1,675	599	1,076	1,463	484	979	212	114	98
10,000-19,999	850	317	533	739	236	503	111	81	30
20,000-49,999	604	258	346	528	207	321	76	51	24
50,000 or more	266	134	132	222	101	121	44	32	11

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

NOTE: Excludes plans covering only one participant.

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

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

- Missing data.

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

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2008**

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	717,532	48,375	669,157	714,593	46,927	667,666	2,939	1,449	1,491
None or not reported	53,095	4,765	48,330	53,042	4,748	48,295	53	18	36
\$1-24K	30,236	288	29,948	30,209	284	29,925	27	4	23
25-49K	27,158	372	26,786	27,134	369	26,765	24	3	21
50-99K	47,774	1,199	46,575	47,735	1,194	46,542	38	5	33
100-249K	110,483	5,093	105,389	110,423	5,084	105,338	60	9	51
250-499K	120,810	7,434	113,375	120,728	7,431	113,296	82	3	79
500-999K	122,851	9,356	113,495	122,722	9,323	113,399	129	33	96
1-2.49M	114,335	8,351	105,984	114,185	8,323	105,862	150	28	122
2.5-4.9M	42,859	2,752	40,107	42,704	2,699	40,005	155	53	102
5-9.9M	21,059	1,991	19,068	20,794	1,897	18,897	265	93	171
10-24.9M	13,515	2,252	11,264	13,025	2,009	11,016	491	243	248
25-49.9M	5,235	1,364	3,871	4,839	1,142	3,697	396	222	174
50-74.9M	2,187	713	1,474	1,961	573	1,388	226	140	86
75-99.9M	1,199	446	753	1,032	338	694	167	108	59
100-149.9M	1,312	482	830	1,124	362	762	188	120	67
150-199.9M	702	269	434	610	206	404	93	63	30
200-249.9M	462	193	269	401	153	248	61	39	21
250-499.9M	998	427	570	823	298	525	174	129	45
500-999.9M	560	267	293	483	205	279	76	62	14
1-2.49B	466	227	238	405	176	229	60	51	9
2.5B or more	237	135	103	213	114	99	24	21	3

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

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

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

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

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2008**

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	717,532	48,375	669,157	714,593	46,927	667,666	2,939	1,449	1,491
Agriculture	7,589	481	7,108	7,574	472	7,102	15	9	6
Mining	3,816	406	3,410	3,785	401	3,384	31	5	26
Construction	58,950	2,643	56,306	57,765	2,084	55,681	1,185	560	625
Manufacturing	80,816	7,037	73,779	80,590	6,902	73,687	226	134	92
Transportation	13,260	657	12,603	13,079	534	12,544	182	122	59
Communications and information	12,817	905	11,911	12,770	875	11,895	46	30	16
Utilities	2,541	336	2,205	2,515	335	2,180	26	1	25
Wholesale trade	37,499	2,355	35,144	37,462	2,331	35,131	36	23	13
Retail trade	47,270	1,890	45,379	47,179	1,822	45,357	91	68	22
Finance, insurance & real estate	69,946	6,967	62,979	69,415	6,682	62,734	530	285	245
Services	366,525	23,422	343,104	366,142	23,294	342,848	383	127	256
Misc. organizations 3/	14,214	1,210	13,004	14,033	1,130	12,904	181	80	101
Industry not reported	2,289	66	2,223	2,283	63	2,220	6	3	3

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 1998. Therefore, the results in this table may not be directly comparable with years prior to 1998.

NOTE: Excludes plans covering only one participant.

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

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

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

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

**Table B4. Distribution of Participants
by type of plan and number of participants, 2008
(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	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
2-9	1,256	100	1,155	1,255	100	1,155	1	-	1
10-24	2,621	88	2,532	2,620	88	2,532	1	*/	1
25-49	3,457	87	3,370	3,455	87	3,369	1	-	1
50-99	4,643	156	4,487	4,636	156	4,480	7	*/	7
100-249	6,703	474	6,230	6,657	453	6,204	46	21	26
250-499	5,813	730	5,083	5,672	662	5,010	141	68	73
500-999	6,371	1,176	5,196	6,026	979	5,046	345	196	149
1,000-2,499	10,526	2,904	7,622	9,470	2,327	7,143	1,056	577	479
2,500-4,999	9,987	3,087	6,900	8,745	2,405	6,340	1,242	681	560
5,000-9,999	11,716	4,235	7,481	10,224	3,430	6,795	1,492	805	687
10,000-19,999	11,829	4,421	7,408	10,284	3,274	7,009	1,545	1,146	399
20,000-49,999	18,856	8,091	10,765	16,565	6,527	10,037	2,291	1,563	728
50,000 or more	31,075	16,795	14,280	25,249	11,818	13,431	5,826	4,978	849

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

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

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

*/ Less than 500 participants.

- Missing data.

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

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2008
(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	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
None or not reported	1,044	497	547	594	51	543	450	446	4
\$1-24K	352	3	349	351	2	349	1	1	*/
25-49K	345	4	342	345	3	342	1	1	*/
50-99K	671	7	664	665	6	659	6	1	5
100-249K	1,917	44	1,874	1,909	39	1,870	8	5	3
250-499K	2,793	66	2,727	2,785	65	2,720	8	1	7
500-999K	4,021	151	3,870	3,996	139	3,857	25	13	13
1-2.49M	6,646	275	6,370	6,592	266	6,326	53	10	44
2.5-4.9M	5,423	383	5,040	5,321	361	4,959	103	22	81
5-9.9M	6,000	627	5,373	5,741	531	5,211	259	96	163
10-24.9M	8,464	1,422	7,043	7,893	1,207	6,686	571	214	357
25-49.9M	7,080	1,695	5,385	6,372	1,419	4,953	708	277	432
50-74.9M	5,096	1,392	3,704	4,473	1,103	3,370	623	289	335
75-99.9M	3,896	1,200	2,696	3,411	963	2,448	485	237	248
100-149.9M	5,723	1,874	3,849	4,995	1,488	3,507	728	386	342
150-199.9M	3,796	1,353	2,443	3,314	1,025	2,289	482	328	154
200-249.9M	3,264	1,256	2,008	2,758	1,035	1,723	506	221	285
250-499.9M	9,565	3,662	5,903	7,811	2,589	5,222	1,755	1,074	681
500-999.9M	9,429	4,300	5,129	8,040	3,222	4,819	1,388	1,078	310
1-2.49B	15,758	8,017	7,740	13,546	6,135	7,411	2,212	1,883	329
2.5B or more	23,568	14,117	9,451	19,945	10,659	9,286	3,623	3,458	165

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

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

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

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

*/ Less than 500 participants.

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

**Table B6. Distribution of Participants
by type of plan and industry, 2008
(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	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
Agriculture	758	157	600	720	127	593	38	31	7
Mining	1,012	299	713	1,001	291	710	10	8	3
Construction	7,454	2,774	4,680	2,906	108	2,798	4,548	2,666	1,882
Manufacturing	31,945	14,682	17,263	30,849	13,709	17,140	1,096	973	123
Transportation	6,417	2,587	3,830	4,610	1,188	3,422	1,807	1,399	408
Communications and information	6,009	2,505	3,504	5,608	2,286	3,322	401	218	183
Utilities	1,747	870	877	1,739	870	869	8	*/	8
Wholesale trade	4,125	882	3,243	4,052	828	3,224	72	54	19
Retail trade	13,864	3,119	10,744	12,291	1,735	10,556	1,573	1,384	188
Finance, insurance & real estate	13,978	5,924	8,054	11,495	4,014	7,481	2,483	1,911	573
Services	35,673	7,598	28,074	34,103	6,418	27,685	1,569	1,180	389
Misc. organizations 3/	1,755	898	857	1,374	690	683	381	208	174
Industry not reported	118	48	70	110	43	67	8	6	3

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

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 1998. Therefore, the results in this table may not be directly comparable with years prior to 1998.

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.

*/ Less than 500 participants

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

**Table B7. Distribution of Active Participants
by type of plan, 2008**
(numbers in thousands)

Type of Plan 1/	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
Total	86,233	78,377	7,856
Defined benefit	18,981	14,327	4,654
Defined contribution	67,252	64,050	3,202
Profit sharing and thrift-savings plans	62,490	60,791	1,698
Stock bonus plans	1,280	1,279	1
Target benefit plans	67	61	6
Money purchase plans	2,484	1,193	1,291
Annuity-403(b)(1)	141	140	*/
Custodial account-403(b)7	44	44	-
Other defined contribution plans	747	542	206

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

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

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

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

**/ Less than 500 participants*

- Missing data.

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

**Table B8. Number of Plans
by type of plan and method of funding, 2008**

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	717,532	48,375	669,157	714,593	46,927	667,666	2,939	1,449	1,491
Insurance	42,465	2,206	40,259	42,417	2,194	40,223	48	12	36
Section 412(i) ins.	1,824	1,460	364	1,823	1,460	363	1	-	1
Trust	479,320	37,338	441,982	477,299	36,317	440,982	2,021	1,021	999
Trust and insurance	176,849	7,179	169,669	176,001	6,764	169,237	848	415	433
Not determinable	17,073	191	16,882	17,052	191	16,861	21	-	21

Funding arrangement for payment of benefits

Total	717,532	48,375	669,157	714,593	46,927	667,666	2,939	1,449	1,491
Insurance	44,561	2,252	42,310	44,514	2,242	42,272	47	10	37
Section 412(i) ins.	1,784	1,463	321	1,780	1,460	320	4	3	1
Trust	510,576	38,408	472,168	508,218	37,180	471,038	2,358	1,228	1,130
Trust and insurance	143,537	6,061	137,476	143,028	5,854	137,175	509	208	301
Not determinable	17,073	191	16,882	17,052	191	16,861	21	-	21

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 filings for plan years ending in 2008.

**Table B9. Number of Participants
by type of plan and method of funding, 2008**
(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	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
Insurance	2,802	505	2,297	2,779	494	2,285	23	10	13
Section 412(i) ins.	20	10	10	20	10	10	*/	-	*/
Trust	82,829	26,798	56,032	75,720	22,054	53,665	7,110	4,744	2,366
Trust and insurance	39,091	15,031	24,060	32,228	9,748	22,480	6,863	5,283	1,580
Not determinable	111	*/	111	111	*/	111	-	-	-

Funding arrangement for payment of benefits

Total	124,853	42,344	82,510	110,858	32,307	78,551	13,996	10,037	3,959
Insurance	2,899	638	2,261	2,882	633	2,248	17	5	13
Section 412(i) ins.	32	23	9	30	22	8	2	2	*/
Trust	93,292	30,991	62,301	83,004	23,980	59,024	10,288	7,011	3,277
Trust and insurance	28,519	10,691	17,829	24,831	7,672	17,160	3,688	3,019	669
Not determinable	111	*/	111	111	*/	111	-	-	-

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

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

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

**/ Less than 500 participants*

- Missing data.

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

**Table C1. Distribution of Assets
by number of participants, 2008**

(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	\$4,703,498	\$2,040,961	\$2,662,537	\$4,231,963	\$1,657,319	\$2,574,644	\$471,535	\$383,642	\$87,893
None or not reported	54,418	5,249	49,169	53,629	4,601	49,028	789	648	141
2-9	121,468	17,186	104,282	121,427	17,186	104,241	40	-	40
10-24	116,831	5,143	111,689	116,798	5,127	111,671	33	16	18
25-49	115,559	3,691	111,868	115,446	3,691	111,756	112	-	112
50-99	117,614	5,962	111,652	117,543	5,949	111,594	71	13	58
100-249	172,127	18,264	153,862	170,670	17,436	153,233	1,457	828	629
250-499	151,115	26,419	124,696	145,935	23,182	122,753	5,180	3,238	1,943
500-999	173,081	43,899	129,182	159,087	34,195	124,892	13,994	9,704	4,290
1,000-2,499	313,958	114,576	199,382	272,418	85,424	186,994	41,540	29,152	12,388
2,500-4,999	335,953	126,935	209,018	284,851	92,577	192,274	51,102	34,359	16,743
5,000-9,999	419,856	188,428	231,428	362,279	148,006	214,273	57,577	40,422	17,155
10,000-19,999	465,311	200,321	264,990	406,508	149,329	257,179	58,802	50,992	7,811
20,000-49,999	819,712	399,974	419,738	739,802	337,463	402,339	79,910	62,511	17,399
50,000 or more	1,326,495	884,913	441,583	1,165,571	733,153	432,418	160,925	151,760	9,165

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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 filings for plan years ending in 2008.

**Table C2. Distribution of Assets
by asset size, 2008**

(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	\$4,703,498	\$2,040,961	\$2,662,537	\$4,231,963	\$1,657,319	\$2,574,644	\$471,535	\$383,642	\$87,893
\$1-24K	351	2	349	350	2	349	*/	*/	*/
25-49K	1,019	13	1,006	1,018	13	1,005	1	*/	1
50-99K	3,524	92	3,432	3,522	92	3,430	3	*/	2
100-249K	18,809	905	17,904	18,798	903	17,895	11	2	10
250-499K	44,114	2,736	41,377	44,081	2,735	41,346	32	1	31
500-999K	87,845	6,783	81,063	87,741	6,758	80,983	104	25	79
1-2.49M	178,977	12,868	166,109	178,733	12,815	165,917	244	52	192
2.5-4.9M	148,555	9,803	138,752	147,978	9,600	138,378	577	204	374
5-9.9M	145,538	14,290	131,248	143,613	13,606	130,007	1,926	684	1,241
10-24.9M	208,429	36,342	172,087	200,312	32,210	168,102	8,118	4,132	3,986
25-49.9M	183,718	49,076	134,642	169,414	41,008	128,406	14,304	8,067	6,236
50-74.9M	132,882	43,610	89,273	118,875	34,752	84,123	14,007	8,858	5,149
75-99.9M	103,938	38,997	64,941	89,462	29,609	59,853	14,476	9,388	5,087
100-149.9M	160,366	58,808	101,558	137,470	44,187	93,283	22,896	14,621	8,275
150-199.9M	121,705	46,495	75,210	105,506	35,447	70,059	16,200	11,048	5,151
200-249.9M	103,310	43,124	60,186	89,730	34,312	55,418	13,580	8,812	4,768
250-499.9M	345,241	147,630	197,611	284,876	102,795	182,081	60,365	44,835	15,530
500-999.9M	392,289	186,062	206,227	338,667	142,226	196,442	53,622	43,837	9,785
1-2.49B	725,714	355,436	370,278	630,369	273,301	357,068	95,344	82,135	13,210
2.5B or more	1,597,172	987,888	609,284	1,441,446	840,949	600,498	155,726	146,940	8786

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

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

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

*/ Less than \$500,000.

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

**Table C3. Distribution of Assets
by industry, 2008**
(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	\$4,703,498	\$2,040,961	\$2,662,537	\$4,231,963	\$1,657,319	\$2,574,644	\$471,535	\$383,642	\$87,893
Agriculture	15,288	4,376	10,913	14,001	3,383	10,618	1,287	992	295
Mining	43,249	13,136	30,113	42,467	12,392	30,074	782	744	39
Construction	266,664	136,031	130,633	81,336	3,674	77,661	185,328	132,357	52,971
Manufacturing	1,635,115	822,605	812,510	1,607,701	796,225	811,476	27,413	26,380	1,034
Transportation	223,817	132,385	91,432	143,745	57,733	86,012	80,072	74,652	5,420
Communications and information	267,331	139,100	128,231	256,414	130,970	125,444	10,916	8,130	2,787
Utilities	158,205	89,998	68,207	158,143	89,987	68,156	62	12	50
Wholesale trade	133,972	28,105	105,867	132,154	26,570	105,583	1,818	1,534	284
Retail trade	200,502	53,750	146,752	171,795	25,729	146,065	28,707	28,021	687
Finance, insurance & real estate	587,564	272,848	314,716	502,566	203,269	299,296	84,999	69,579	15,420
Services	1,075,567	318,874	756,693	1,039,978	289,445	750,533	35,589	29,429	6,159
Misc. organizations 3/	47,998	27,871	20,126	33,623	16,223	17,400	14,374	11,648	2,726
Industry not reported	48,227	1,881	46,346	48,040	1,717	46,323	187	164	23

NOTE: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 1998. Therefore, the results in this table may not be directly comparable with years prior to 1998.

NOTE: Excludes plans covering only one participant.

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

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

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

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

TABLE C4. 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	\$6,895	\$3,958	\$2,937
Employer contrib. receivable	68,822	46,616	22,206
Participant contrib. receivable	1,530	54	1,476
Other receivables	47,472	38,633	8,839
Interest-bearing cash	96,445	39,721	56,724
U. S. Government securities	146,092	122,199	23,893
Corporate debt instruments: Preferred	40,471	35,592	4,878
Corporate debt instruments: All other	84,612	74,503	10,110
Preferred stock	1,969	1,512	457
Common stock	298,499	246,227	52,272
Partnership/joint venture interests	69,424	66,897	2,527
Real estate (except employer real property)	15,717	15,049	669
Loans (other than to participants)	7,442	6,244	1,199
Participant loans	46,249	170	46,079
Assets in common/collective trusts	522,714	268,999	253,715
Assets in pooled separate accounts	111,556	34,205	77,351

(continued...)

TABLE C4. 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 in master trusts	1,216,283	766,323	449,961
Assets in 103-12 investment entities	26,326	22,533	3,793
Assets in registered investment companies	910,710	132,030	778,681
Assets in insurance co. general accounts	75,756	12,946	62,810
Other general investments	140,464	63,860	76,604
Employer securities	212,184	2,484	209,701
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

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

TABLE C5. Balance Sheet of Single Employer 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	\$4,528	\$2,322	\$2,206
Employer contrib. receivable	65,895	44,297	21,598
Participant contrib. receivable	1,493	48	1,445
Other receivables	37,203	29,431	7,772
Interest-bearing cash	78,587	25,288	53,299
U. S. Government securities	98,394	82,683	15,711
Corporate debt instruments: Preferred	27,114	24,491	2,624
Corporate debt instruments: All other	57,021	49,709	7,312
Preferred stock	1,580	1,148	432
Common stock	181,328	138,590	42,738
Partnership/joint venture interests	52,518	50,690	1,829
Real estate (except employer real property)	4,541	4,183	359
Loans (other than to participants)	3,662	2,673	989
Participant loans	45,355	82	45,273
Assets in common/collective trusts	450,333	209,345	240,989
Assets in pooled separate accounts	93,603	22,748	70,855

(continued...)

TABLE C5. Balance Sheet of Single Employer 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 in master trusts	1,212,744	763,582	449,161
Assets in 103-12 investment entities	15,745	13,367	2,378
Assets in registered investment companies	854,953	99,956	754,997
Assets in insurance co. general accounts	67,009	10,564	56,445
Other general investments	113,534	42,197	71,337
Employer securities	211,684	2,018	209,665
Employer real property	462	40	421
Buildings and other property used by plan	26	12	14
Other or unspecified assets	<u>27,807</u>	<u>1,303</u>	<u>26,504</u>
TOTAL ASSETS	3,707,119	1,620,765	2,086,354
LIABILITIES			
Benefit claims payable	1,431	490	941
Operating payables	10,947	8,839	2,107
Acquisition indebtedness	11,536	2,366	9,169
Other liabilities	<u>60,025</u>	<u>45,790</u>	<u>14,235</u>
TOTAL LIABILITIES	83,938	57,485	26,454
NET ASSETS	3,623,181	1,563,280	2,059,901

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

**TABLE C6. Balance Sheet of Multiemployer 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	\$2,367	\$1,637	\$731
Employer contrib. receivable	2,927	2,319	607
Participant contrib. receivable	37	6	31
Other receivables	10,269	9,202	1,067
Interest-bearing cash	17,858	14,433	3,425
U. S. Government securities	47,698	39,516	8,182
Corporate debt instruments: Preferred	13,356	11,102	2,255
Corporate debt instruments: All other	27,592	24,794	2,798
Preferred stock	389	364	25
Common stock	117,171	107,637	9,533
Partnership/joint venture interests	16,906	16,207	699
Real estate (except employer real property)	11,176	10,866	310
Loans (other than to participants)	3,781	3,571	210
Participant loans	894	88	806
Assets in common/collective trusts	72,380	59,654	12,726
Assets in pooled separate accounts	17,953	11,458	6,495

(continued...)

**TABLE C6. Balance Sheet of Multiemployer 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 in master trusts	3,540	2,740	800
Assets in 103-12 investment entities	10,581	9,167	1,414
Assets in registered investment companies	55,757	32,073	23,684
Assets in insurance co. general accounts	8,748	2,382	6,365
Other general investments	26,930	21,663	5,267
Employer securities	501	465	36
Employer real property	8	8	*/
Buildings and other property used by plan	1,620	1,599	22
Other or unspecified assets	<u>51</u>	<u>15</u>	<u>36</u>
TOTAL ASSETS	470,489	382,965	87,524
LIABILITIES			
Benefit claims payable	149	60	89
Operating payables	1,670	1,434	236
Acquisition indebtedness	1,154	956	198
Other liabilities	<u>27,573</u>	<u>25,158</u>	<u>2,415</u>
TOTAL LIABILITIES	30,546	27,608	2,938
NET ASSETS	439,943	355,356	84,586

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000

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

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2008**

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	11	7	4	2	2
Receivables	4	10	4	4	4	4
U. S. Government securities	6	2	4	5	5	7
Corporate debt instruments: Preferred	2	*/	*/	1	2	2
Corporate debt instruments: All other	4	1	3	3	4	4
Corporate stocks	12	6	10	13	15	12
Real estate (except employer real property)	1	0	*/	*/	1	1
Loans	*/	0	*/	*/	*/	*/
Assets in common/collective trusts	13	5	8	13	12	14
Assets in pooled separate accounts	2	7	11	4	1	1
Assets in master trusts	38	12	12	25	36	42
Assets in 103-12 investment entities	1	0	*/	1	2	1
Assets in registered investment companies	7	25	29	21	9	2
Assets in ins. co. general account	1	4	5	2	1	*/
Employer securities	*/	0	*/	*/	*/	*/
Other or unspecified investments	7	18	6	4	6	7

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

*/ Less than 1 percent.

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

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2008**

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	3	4	4	4	2	2
Receivables	1	1	1	2	2	1
U. S. Government securities	1	*/	*/	1	1	2
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	1
Corporate stocks	2	*/	1	2	2	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	3	2	2	2	2
Assets in common/collective trusts	12	3	7	12	14	11
Assets in pooled separate accounts	4	18	15	6	2	*/
Assets in master trusts	21	*/	1	7	21	34
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	36	34	47	52	39	21
Assets in ins. co. general account	3	4	5	4	2	2
Employer securities	10	2	3	6	8	14
Other or unspecified investments	5	32	13	3	3	6

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

*/ Less than 1 percent.

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

Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2008
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$192,611	\$95,810	\$96,802
Participants	144,508	948	143,560
Others (including rollovers)	15,276	1,434	13,842
Noncash contributions	<u>1,146</u>	<u>265</u>	<u>882</u>
Total contributions	353,542	98,456	255,086
Interest earnings:			
Interest-bearing cash	5,041	1,628	3,412
U. S. Government securities	5,645	4,695	949
Corporate debt instruments	6,855	6,132	723
Non-participant loans	334	239	95
Participant loans	3,164	46	3,118
Other or unspecified interest	<u>8,265</u>	<u>4,362</u>	<u>3,903</u>
Total interest earnings	29,305	17,104	12,201
Dividends:			
Preferred stock	897	192	705
Common stock	<u>17,464</u>	<u>8,003</u>	<u>9,462</u>
Total dividend income	18,361	8,195	10,166
Rents	543	506	37
Net gain (loss) on sale of assets	-45,403	-34,540	-10,863
Unrealized appreciation:			
Unrealized appreciation of real estate	-10,562	-6,129	-4,434
Other unrealized appreciation	<u>-250,714</u>	<u>-135,337</u>	<u>-115,377</u>
Total unrealized appreciation	-261,276	-141,465	-119,811
Net invest. gain from common/col. trusts	-98,187	-52,962	-45,224
Net invest. gain from pooled sep. accounts	-46,990	-10,684	-36,305
Net invest. gain from master trusts	-368,731	-224,441	-144,289
Net invest. gain from 103-12 investment entities	-13,020	-7,279	-5,741
Net invest. gain from reg. investment companies	-369,904	-33,902	-336,002
Other or unspecified income	<u>-23,406</u>	<u>-1,630</u>	<u>-21,776</u>
TOTAL INCOME	-825,166	-382,642	-442,524

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$364,208	\$152,760	\$211,447
Payments to insurance carriers for benefits	2,171	1,608	563
Other or unspecified benefits	<u>3,526</u>	<u>1,034</u>	<u>2,492</u>
Total benefit payments	369,904	155,402	214,502
Interest expense	974	17	957
Corrective distributions	902	*1	902
Deemed distribution of partic. loans	606	5	600
Administrative expenses:			
Professional fees	2,339	2,003	335
Contract administrator fees	1,195	715	479
Investment advisory and management fees	4,905	4,107	798
Other or unspecified admin. expenses	<u>3,581</u>	<u>2,732</u>	<u>849</u>
Total administrative expenses	12,020	9,558	2,462
Unspecified expenses	<u>88</u>	<u>9</u>	<u>78</u>
TOTAL EXPENSES	384,493	164,992	219,501
NET INCOME	-1,209,658	-547,634	-662,025

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*1 Less than \$500,000

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

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$165,464	\$75,395	\$90,068
Participants	143,051	892	142,159
Others (including rollovers)	15,068	1350	13,717
Noncash contributions	<u>1,146</u>	<u>265</u>	<u>881</u>
Total contributions	324,728	77,902	246,826
Interest earnings:			
Interest-bearing cash	4,408	1,190	3,218
U. S. Government securities	3,564	2,984	581
Corporate debt instruments	4,326	3,931	395
Non-participant loans	168	81	87
Participant loans	3,114	39	3,074
Other or unspecified interest	<u>7,146</u>	<u>3,539</u>	<u>3,607</u>
Total interest earnings	22,727	11,764	10,963
Dividends:			
Preferred stock	820	139	681
Common stock	<u>14,126</u>	<u>5,016</u>	<u>9,110</u>
Total dividend income	14,946	5,156	9,790
Rents	109	75	33
Net gain (loss) on sale of assets	-30,677	-21,005	-9,672
Unrealized appreciation:			
Unrealized appreciation of real estate	-9,340	-5,017	-4,323
Other unrealized appreciation	<u>-201,581</u>	<u>-90,323</u>	<u>-111,259</u>
Total unrealized appreciation	-210,921	-95,340	-115,581
Net invest. gain from common/col. trusts	-83,989	-40,051	-43,938
Net invest. gain from pooled sep. accounts	-45,276	-10,267	-35,009
Net invest. gain from master trusts	-367,966	-223,835	-144,131
Net invest. gain from 103-12 invest. entities	-11,012	-5,464	-5,548
Net invest. gain from reg. invest. companies	-357,791	-27,066	-330,725
Other or unspecified income	<u>-23,298</u>	<u>-1,579</u>	<u>-21,719</u>
TOTAL INCOME	-768,421	-329,710	-438,711

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$328,408	\$122,254	\$206,154
Payments to insurance carriers for benefits	2,043	1,490	553
Other or unspecified benefits	<u>3,436</u>	<u>964</u>	<u>2,472</u>
Total benefit payments	333,887	124,708	209,179
Interest expense	958	2	957
Corrective distributions	900	*/	900
Deemed distribution of partic. loans	519	*/	519
Administrative expenses:			
Professional fees	1,936	1,666	270
Contract administrator fees	924	502	422
Investment advisory and management fees	3,156	2,537	619
Other or unspecified admin. expenses	<u>2,658</u>	<u>1,930</u>	<u>728</u>
Total administrative expenses	8,674	6,635	2,039
Unspecified expenses	<u>85</u>	<u>8</u>	<u>77</u>
TOTAL EXPENSES	345,024	131,353	213,671
NET INCOME	-1,113,445	-461,062	-652,382

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$27,148	\$20,414	\$6,733
Participants	1,457	56	1,401
Others (including rollovers)	209	84	125
Noncash contributions	<u>1</u>	<u>*/</u>	<u>1</u>
Total contributions	28,814	20,554	8,260
Interest earnings:			
Interest-bearing cash	633	438	194
U. S. Government securities	2,080	1,712	368
Corporate debt instruments	2,529	2,202	328
Non-participant loans	166	158	8
Participant loans	51	7	44
Other or unspecified interest	<u>1,119</u>	<u>824</u>	<u>296</u>
Total interest earnings	6,578	5,340	1,237
Dividends:			
Preferred stock	77	53	24
Common stock	<u>3,338</u>	<u>2,987</u>	<u>351</u>
Total dividend income	3,415	3,040	376
Rents	434	431	3
Net gain (loss) on sale of assets	-14,726	-13,534	-1,191
Unrealized appreciation:			
Unrealized appreciation of real estate	-1,223	-1,112	-111
Other unrealized appreciation	<u>-49,132</u>	<u>-45,014</u>	<u>-4,119</u>
Total unrealized appreciation	-50,355	-46,126	-4,229
Net invest. gain from common/col. trusts	-14,198	-12,912	-1,286
Net invest. gain from pooled sep. accounts	-1,714	-418	-1,296
Net invest. gain from master trusts	-764	-607	-158
Net invest. gain from 103-12 invest. entities	-2,008	-1,815	-193
Net invest. gain from reg. invest. companies	-12,113	-6,836	-5,277
Other or unspecified income	<u>-108</u>	<u>-51</u>	<u>-57</u>
TOTAL INCOME	-56,745	-52,932	-3,812

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2008**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$35,800	\$30,506	\$5,294
Payments to insurance carriers for benefits	128	118	10
Other or unspecified benefits	<u>90</u>	<u>70</u>	<u>20</u>
Total benefit payments	36,017	30,694	5,323
Interest expense	15	15	*/
Corrective distributions	2	*/	2
Deemed distribution of participant loans	86	5	81
Administrative expenses:			
Professional fees	403	338	65
Contract administrator fees	271	213	58
Investment advisory and management fees	1,749	1,570	179
Other or unspecified admin. expenses	<u>923</u>	<u>802</u>	<u>121</u>
Total administrative expenses	3,346	2,923	423
Unspecified expenses	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL EXPENSES	39,469	33,639	5,830
NET INCOME	-96,213	-86,571	-9,642

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2008**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL INCOME	100%	100%	100%	100%	100%	100%
Employer contributions	-25	94	-66	-44	-32	-19
Participant contributions	*/	*/	*/	*/	*/	*/
Other or unspecified contributions	*/	<u>12</u>	*/	*/	*/	<u>-1</u>
Total contributions	-26	106	-66	-44	-32	-20
Interest on interest-bearing cash	*/	2	-2	-1	*/	*/
Interest on U. S. Government securities	-1	1	-1	-1	-1	-1
Interest on corporate debt instruments	-2	*/	-1	-1	-2	-2
Interest on non-participant loans	*/	0	*/	*/	*/	*/
Interest on participant loans	*/	0	*/	*/	*/	*/
Other or unspecified interest	<u>-1</u>	<u>2</u>	<u>-2</u>	<u>-1</u>	<u>-1</u>	<u>-1</u>
Total interest earnings	-4	5	-6	-4	-4	-5
Total dividends income	-2	2	-4	-3	-2	-2
Net gain (loss) on sale of assets	9	6	8	8	8	9
Total unrealized appreciation	37	-31	45	43	42	34
Net invest. gain from common/col. trusts	14	-5	14	18	15	13
Net invest. gain from pooled sep. accounts	3	-10	24	8	1	2
Net invest. gain from master trusts	59	-24	27	43	58	62
Net invest. gain from registered invest. co.	9	-28	48	27	12	4
Other or unspecified income	*/	80	9	1	1	*/

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

*/ Less than 1 percent.

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

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2008**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M- 249.9M	\$250.0M- 999.9M	\$1.0B or More
TOTAL INCOME	100%	100%	100%	100%	100%	100%
Employer contributions	-20	-111	-31	-28	-20	-14
Participant contributions	-32	-282	-63	-39	-30	-25
Other or unspecified contributions	<u>-3</u>	<u>-33</u>	<u>-7</u>	<u>-5</u>	<u>-3</u>	<u>-2</u>
Total contributions	-56	-425	-101	-72	-53	-41
Interest on interest-bearing cash	-1	-1	-1	-1	-1	-1
Interest on U. S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	-1	-2	-1	-1	-1	-1
Other or unspecified interest	<u>-1</u>	<u>*/</u>	<u>-1</u>	<u>-1</u>	<u>-1</u>	<u>-1</u>
Total interest earnings	-3	-2	-2	-3	-3	-3
Total dividends income	-2	-1	-1	-2	-2	-3
Net gain (loss) on sale of assets	2	3	1	1	1	4
Total unrealized appreciation	27	69	14	17	24	36
Net invest. gain from common/col. trusts	10	8	4	6	9	14
Net invest. gain from pooled sep. accounts	8	112	44	14	4	1
Net invest. gain from master trusts	33	2	1	12	35	49
Net invest. gain from registered invest. co.	76	186	115	123	82	40
Other or unspecified expenses	3	147	25	3	1	1

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

*/ Less than 1 percent.

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

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2008**

Number of Participants	Number of Plans		Number of Active Participants (thousands)		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	48,375	14.3%	18,981	5.7%	2,040,961	8.3%
None or not reported	3,453	32.4%	0	0.0%	5,249	1.6%
2-9	24,012	7.8%	87	7.2%	17,186	6.7%
10-24	5,680	15.4%	67	13.1%	5,143	13.7%
25-49	2,504	21.5%	58	13.1%	3,691	13.1%
50-99	2,117	30.5%	91	22.6%	5,962	19.6%
100-249	2,916	23.7%	238	16.6%	18,264	16.6%
250-499	2,043	22.8%	339	17.0%	26,419	15.4%
500-999	1,651	17.0%	549	12.1%	43,899	10.7%
1,000-2,499	1,810	14.2%	1,331	10.1%	114,576	9.0%
2,500-4,999	883	12.5%	1,442	8.4%	126,935	8.4%
5,000-9,999	599	8.2%	1,934	4.9%	188,428	7.1%
10,000-19,999	317	3.5%	2,124	3.0%	200,321	2.5%
20,000-49,999	258	5.5%	3,548	4.1%	399,974	4.5%
50,000 or more	134	5.3%	7,172	4.5%	884,913	10.9%

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

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

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2008**

Industry	Number of Plans		Number of Active Participants (thousands)		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	48,375	14.3%	18,981	5.7%	2,040,961	8.3%
Agriculture	66	3.0%	21	2.0%	1,881	19.8%
Mining	481	13.3%	70	6.4%	4,376	6.3%
Construction	7,037	22.9%	5,032	6.2%	822,605	6.7%
Manufacturing	2,355	15.1%	393	9.6%	28,105	9.1%
Transportation	23,422	11.6%	4,086	8.5%	318,874	22.7%
Communications and information	406	20.5%	131	5.4%	13,136	5.8%
Utilities	336	8.7%	470	0.5%	89,998	1.0%
Wholesale trade	2,643	9.8%	1,477	0.7%	136,031	0.6%
Retail trade	1,890	15.7%	1,563	6.3%	53,750	10.2%
Finance, insurance & real estate	657	16.5%	1,221	6.3%	132,385	7.9%
Services	905	18.2%	1,138	7.7%	139,100	8.9%
Misc. organizations 3/	6,967	14.9%	2,809	3.2%	272,848	2.4%
Industry not reported	1,210	16.6%	571	2.4%	27,871	4.9%

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

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

Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2008
(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	\$2,937	\$2,508	\$30	\$3	\$343	\$54
Employer contrib. receivable	22,206	19,843	737	76	1,236	314
Participant contrib. receivable	1,476	1,448	11	*/	8	10
Other receivables	8,839	5,578	250	26	2,847	138
Interest-bearing cash	56,724	51,309	1,455	54	2,845	1062
U. S. Government securities	23,893	17,412	370	97	5,159	854
Corporate debt instruments: Preferred	4,878	3,138	118	12	1,375	234
Corporate debt instruments: All other	10,110	7,652	189	55	1,923	290
Preferred stock	457	415	7	*/	25	10
Common stock	52,272	37,476	1,310	180	9,871	3,436
Partnership/joint venture interests	2,527	1,513	55	12	888	59
Real estate (except employer real prop.)	669	474	*/	1	167	26
Loans (other than to participants)	1,199	1,131	*/	*/	46	21
Participant loans	46,079	44,559	961	28	442	89
Assets in common/collective trusts	253,715	235,856	7,120	100	9,479	1,159
Assets in pooled separate accounts	77,351	72,685	32	79	4,217	338
Assets in master trusts	449,961	429,076	10,414	816	7,542	2,112
Assets in 103-12 investment entities	3,793	2,326	0	121	1,010	336
Assets in registered investment comp.	778,681	730,204	12,169	1100	29,045	6,163
Assets in ins. co. general account	62,810	56,137	797	81	4,775	1,020
Other general investments	76,604	66,463	2,272	176	6,880	812
Employer securities	209,701	141,138	53,364	105	445	14,649
Employer real property	421	398	13	0	2	9
Buildings and other prop. used by plan	36	18	*/	*/	17	1
Other or unspecified assets	<u>26,540</u>	<u>25,622</u>	<u>125</u>	<u>15</u>	<u>606</u>	<u>173</u>
TOTAL ASSETS	2,173,878	1,954,378	91,798	3,138	91,194	33,370
Benefit claims payable	1,030	755	42	19	172	43
Operating payables	2,343	1,947	137	1	191	69
Acquisition indebtedness	9,367	2,216	5,273	0	220	1,658
Other liabilities	<u>16,650</u>	<u>8,636</u>	<u>2,997</u>	<u>19</u>	<u>3,507</u>	<u>1,492</u>
TOTAL LIABILITIES	29,391	13,554	8,448	38	4,090	3,261
NET ASSETS	2,144,487	1,940,824	83,350	3,100	87,105	30,108

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2008
(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	\$96,802	\$84,551	\$3,201	\$184	\$7,174	\$1,691
Participants	143,560	139,981	2,770	39	344	427
Others (including rollovers)	13,842	13,570	184	8	57	23
Noncash contributions	<u>882</u>	<u>763</u>	<u>82</u>	<u>0</u>	<u>*/</u>	<u>36</u>
Total contributions	255,086	238,865	6,237	231	7,575	2,177
Interest earnings:						
Interest-bearing cash	3,412	3,158	36	1	173	45
U. S. Government securities	949	667	12	4	232	34
Corporate debt instruments	723	499	11	3	180	30
Non-participant loans	95	92	*/	*/	1	1
Participant loans	3,118	3,011	73	2	26	6
Other or unspecified interest	<u>3,903</u>	<u>3,391</u>	<u>176</u>	<u>5</u>	<u>216</u>	<u>115</u>
Total interest earnings	12,201	10,818	307	16	828	231
Dividends:						
Preferred stock	705	276	391	*/	-39	77
Common stock	<u>9,462</u>	<u>7,572</u>	<u>1,198</u>	<u>9</u>	<u>344</u>	<u>338</u>
Total dividend income	10,166	7,846	1,590	9	306	416
Rents	37	35	0	0	2	*/
Net gain (loss) on sale of assets	-10,863	-9,923	397	-29	-1197	-111
Unrealized appreciation:						
Unrealized appreciation of real estate	-4,434	-3,003	-1,129	-1	-197	-104
Other unrealized appreciation	-115,377	-101,068	-7,587	-162	-5,117	-1,443
Total unrealized appreciation	-119,811	-104,071	-8,716	-163	-5,314	-1,547
Net invest. gain from common/col. trusts	-45,224	-41,740	-2066	-13	-1211	-195
Net invest. gain from pooled sep. accounts	-36,305	-35,179	54	-26	-1042	-112
Net invest. gain from master trusts	-144,289	-138,234	-2,811	-20	-2,312	-911
Net invest. gain from 103-12 invest. entities	-5,741	-5,296	*/	-75	-249	-121
Net invest. gain from reg. invest. companies	-336,002	-319,754	-5323	-363	-8,724	-1838
Other or unspecified income	-21,776	-22,077	31	-57	268	59
TOTAL INCOME	-442,524	-418,710	-10,300	-491	-11,072	-1,951

(continued...)

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2008
(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	\$211,447	\$194,910	\$7,368	\$224	\$5,988	\$2,958
Payments to insurance carriers for benefits	563	359	*/	*/	183	21
Other or unspecified benefits	<u>2,492</u>	<u>2,219</u>	<u>29</u>	<u>1</u>	<u>182</u>	<u>61</u>
Total benefit payments	214,502	197,488	7,397	225	6,353	3,040
Corrective distributions	902	891	9	*/	*/	1
Deemed distribution of participant loans	600	577	8	*/	12	4
Interest expense	957	256	559	*/	1	140
Administrative expenses:						
Professional fees	335	280	7	1	37	11
Contract administrator fees	479	434	5	*/	33	7
Investment advisory and management fees	798	619	19	4	131	25
Other or unspecified admin. expenses	<u>849</u>	<u>748</u>	<u>13</u>	<u>1</u>	<u>71</u>	<u>16</u>
Total administrative expenses	2,462	2,082	44	6	272	59
Unspecified expenses	<u>78</u>	<u>58</u>	<u>11</u>	<u>*/</u>	<u>2</u>	<u>8</u>
TOTAL EXPENSES	219,501	201,352	8,028	231	6,639	3,251
NET INCOME	-662,025	-620,062	-18,328	-722	-17,711	-5,202

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

**Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2008**

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions)	Total Contributions (millions) 5/	Total Benefits (millions) 6/
TOTAL	511,583	73,156	59,976	\$2,230,188	\$285,773	\$233,452
Profit sharing and thrift-savings	510,104	71,943	59,058	2,172,649	280,215	228,252
Stock bonus	280	847	632	45,494	4,455	4,250
Target benefit	200	13	12	632	65	58
Money purchase	734	343	267	11,333	1014	889
Annuity-403(b)(1)	196	8	6	48	20	2
Custodial account-403(b)(7)	46	1	1	22	3	2
Other defined contribution plans	23	1	1	10	1	1

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

2/ Excludes plans covering only one participant.

3/ 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.

4/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. Active Participants also include nonvested former employees who have not yet incurred a break in service.

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 made directly by insurance carriers.

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

**Table D4. Number of 401(k) Type Plans
by number of participants and primary or supplemental status, 2008**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	511,583	481,239	30,345
None or not reported	18,158	17,108	1,050
2-9	146,306	138,120	8,185
10-24	136,358	130,732	5,626
25-49	87,187	83,227	3,960
50-99	59,311	55,752	3,559
100-249	36,919	34,213	2,706
250-499	13,089	11,431	1,658
500-999	6,512	5,319	1,193
1,000-2,499	4,239	3,222	1,016
2,500-4,999	1,700	1,127	573
5,000-9,999	913	545	368
10,000-19,999	463	249	214
20,000-49,999	309	140	169
50,000 or more	120	55	65

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

**Table D5. Number of Active Participants in 401(k) Type Plans
by number of participants and primary or supplemental status, 2008**
(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	59,976	41,109	18,868
2-9	681	646	36
10-24	1,779	1,705	74
25-49	2,505	2,388	117
50-99	3,379	3,170	209
100-249	4,675	4,303	372
250-499	3,748	3,263	485
500-999	3,743	3,053	690
1,000-2,499	5,438	4,123	1,315
2,500-4,999	4,819	3,227	1,592
5,000-9,999	5,212	3,164	2,049
10,000-19,999	5,227	2,921	2,306
20,000-49,999	7,655	3,643	4,013
50,000 or more	11,115	5,504	5,611

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

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

**TABLE D6. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2008**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	669,157	67,252	476,159	52,806	21,955	7,215	171,043	7,231
None or not reported	46,185	0	18,522	0	811	0	26,852	0
2-9	228,524	994	136,925	623	7,093	31	84,506	340
10-24	161,336	2,083	123,368	1,621	5,962	72	32,007	390
25-49	96,557	2,756	79,814	2,303	3,430	93	13,313	361
50-99	64,638	3,664	55,179	3,149	2,237	116	7,221	399
100-249	40,753	5,133	35,670	4,528	1,090	130	3,993	475
250-499	14,668	4,172	12,867	3,687	404	108	1,397	376
500-999	7,481	4,276	6,443	3,705	269	153	768	418
1,000-2,499	4,945	6,309	4,188	5,361	240	301	517	647
2,500-4,999	1,984	5,630	1,602	4,596	155	409	227	624
5,000-9,999	1,076	6,128	835	4,812	118	645	123	672
10,000-19,999	533	5,923	398	4,496	62	674	72	752
20,000-49,999	346	8,484	254	6,288	59	1,475	33	721
50,000 or more	132	11,700	94	7,637	24	3,008	14	1,056

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

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

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

**TABLE D6(a). Number of non-401(k) DC Plans and Active Participants
by size of plan and extent of participant direction of investments, 2008**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	157,573	7,276	37,943	2,512	3,127	402	116,503	4,362
None or not reported	28,027	0	3,807	0	237	0	23,983	0
2-9	82,218	312	21,944	81	1,721	6	58,553	225
10-24	24,978	304	6,159	79	672	8	18,147	218
25-49	9,370	251	2,174	60	148	4	7,048	187
50-99	5,327	285	1,294	69	149	8	3,884	208
100-249	3,834	458	1,135	141	85	10	2,614	307
250-499	1,580	424	544	150	27	7	1,009	267
500-999	968	533	376	213	27	14	566	305
1,000-2,499	706	871	305	373	26	34	375	464
2,500-4,999	284	810	106	323	11	31	166	456
5,000-9,999	163	916	63	373	17	102	83	441
10,000-19,999	69	696	20	213	4	35	45	448
20,000-49,999	37	829	13	312	2	62	21	455
50,000 or more	12	585	3	125	2	80	7	379

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

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

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

**TABLE D6(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2008**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	511,583	59,976	438,216	50,294	18,828	6,813	54,540	2,870
None or not reported	18,158	0	14,715	0	574	0	2,869	0
2-9	146,306	681	114,981	541	5,371	25	25,953	115
10-24	136,358	1,779	117,209	1,543	5,289	64	13,860	172
25-49	87,187	2,505	77,640	2,243	3,282	88	6,265	174
50-99	59,311	3,379	53,886	3,079	2,088	108	3,337	191
100-249	36,919	4,675	34,535	4,387	1,005	120	1,379	168
250-499	13,089	3,748	12,323	3,538	378	102	388	108
500-999	6,512	3,743	6,067	3,492	243	139	202	113
1,000-2,499	4,239	5,438	3,883	4,987	214	267	142	183
2,500-4,999	1,700	4,819	1,496	4,274	144	377	60	168
5,000-9,999	913	5,212	771	4,439	101	543	41	230
10,000-19,999	463	5,227	378	4,283	58	639	28	304
20,000-49,999	309	7,655	241	5,976	57	1,413	11	266
50,000 or more	120	11,115	91	7,511	22	2,927	7	676

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

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

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

TABLE D7. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2008
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Partnership/joint venture interests	\$1,766	\$902	\$231	\$633
Employer real property	344	19	32	293
Real estate (exc. employer real property)	882	458	133	291
Employer securities	140,326	72,522	58,160	9,643
Participant loans	49,053	39,851	7,251	1,951
Loans (other than to participants)	1,341	563	544	235
Other investments 2/	<u>2,036,476</u>	<u>1,586,878</u>	<u>323,338</u>	<u>126,260</u>
TOTAL ASSETS	2,230,188	1,701,194	389,689	139,305
TOTAL LIABILITIES	<u>13,568</u>	<u>5,366</u>	<u>4,374</u>	<u>3,828</u>
NET ASSETS	2,216,621	1,695,828	385,315	135,477

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

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

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

TABLE D8. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2008
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
INCOME				
Employer contributions	\$97,201	\$71,376	\$12,568	\$13,257
Participant contributions	170,687	140,499	21,990	8,198
Contributions from others (including rollovers)	17,381	14,487	1,938	957
Noncash contributions	533	209	334	-11
All other income	<u>-770,416</u>	<u>-602,474</u>	<u>-120,099</u>	<u>-47,843</u>
TOTAL INCOME	-484,615	-375,903	-83,269	-25,442
EXPENSES				
Total benefit payments	233,452	182,350	38,467	12,635
Corrective distributions	1172	651	472	48
Deemed distribution of participant loans	663	550	47	67
Other of unspecified expenses	<u>3,387</u>	<u>2,295</u>	<u>701</u>	<u>392</u>
TOTAL EXPENSES	238,675	185,846	39,688	13,142
NET INCOME	-723,290	-561,749	-122,957	-38,584

NOTE: 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 (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."

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

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

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2008**

(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
ASSETS				
Total noninterest-bearing cash	\$2,422	\$1,904	\$72	\$446
Employer contrib. receivable	16,803	12,173	3,841	789
Participant contrib. receivable	1,428	1,200	146	82
Other receivables	5,600	4,450	1,004	145
Interest-bearing cash	48,966	38,066	6,367	4,534
U. S. Government securities	14,285	9,592	2,225	2,467
Corporate debt instruments: Preferred	2,454	1,250	838	365
Corporate debt instruments: All other	6,508	4,597	1,261	649
Preferred stock	292	153	124	15
Common stock	33,407	20,323	6,533	6,551
Partnership/joint venture interests	915	534	125	256
Real estate (exc. employer real property)	293	118	61	114
Loans (other than to participants)	936	444	473	19
Participant loans	44,797	35,979	7,089	1,730
Assets in common/collective trusts	233,930	179,521	39,662	14,747
Assets in pooled separate accounts	69,429	63,994	3,482	1,953

(continued...)

TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2008
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Assets in master trusts	\$427,801	\$292,392	\$127,975	\$7,433
Assets in 103-12 investment entities	1,863	1,782	57	24
Assets in registered investment comp.	717,413	602,585	86,231	28,598
Assets in insurance co. general account	53,686	42,758	8,443	2,485
Other general investments	63,348	38,214	12,160	12,974
Employer securities	139,064	72,028	57,578	9,458
Employer real property	331	6	32	293
Buildings and other property used by plan	5	3	2	*/
Other or unspecified assets	<u>24,123</u>	<u>21,902</u>	<u>1,078</u>	<u>1,142</u>
TOTAL ASSETS	1,910,099	1,445,968	366,861	97,269
LIABILITIES				
Benefit claims payable	407	290	73	44
Operating payables	1,905	1256	633	15
Acquisition indebtedness	1,834	504	1,168	162
Other liabilities	<u>7,349</u>	<u>2,786</u>	<u>2,311</u>	<u>2,253</u>
TOTAL LIABILITIES	11,495	4,836	4,185	2,474
NET ASSETS	1,898,604	1,441,132	362,676	94,795

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

*/ Less than \$500,000

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

Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2008
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
INCOME				
Contributions received or receivable from:				
Employers	\$79,827	\$57,052	\$11,563	\$11,212
Participants	141,943	115,076	20,807	6,060
Others (including rollovers)	13,519	11,135	1,828	556
Noncash contributions	556	225	334	- 3
Total contributions	235,845	183,487	34,532	17,825
Interest earnings:				
Interest-bearing cash	2,773	1,590	656	527
U. S. Government securities	529	304	72	154
Corporate debt instruments	402	222	90	90
Non-participant loans	88	49	36	2
Participant loans	3,042	2,466	453	124
Other or unspecified interest	3,386	2,516	636	234
Total interest earnings	10,219	7,147	1,942	1,130
Dividends:				
Preferred stock	314	133	165	16
Common stock	7,623	4,605	2,334	685
Total dividend income	7,935	4,736	2,499	700
Rents	24	1	4	18
Net gain (loss) on sale of assets	-9,695	-7,244	-1,154	-1,297
Unrealized appreciation:				
Unrealized appreciation of real estate	-1,964	-1,248	-308	-407
Other unrealized appreciation	-99,533	-63,514	-26,987	-9,031
Total unrealized appreciation	-101,497	-64,763	-27,296	-9,438
Net invest. gain from common/col. trusts	-42,203	-27,115	-9,419	-5669
Net invest. gain from pooled sep. accounts	-32,764	-30,232	-1644	-889
Net invest. gain from master trusts	-139,518	-97,361	-39,762	-2,394
Net invest. gain from 103-12 invest. entities	-5136	-3673	-1427	-36
Net invest. gain from reg. invest. companies	-318,794	-273,266	-35,233	-10,295
Other or unspecified income	- 21,565	- 13,094	- 1,283	- 7,188
TOTAL INCOME	-417,148	-321,376	-78,240	-17,532

(continued...)

Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2008
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
EXPENSES				
Benefit payments and payments to provide benefits:				
Direct benefit payments	\$191,724	\$147,306	\$35,984	\$8,434
Payments to insurance carriers for benefits	328	200	87	41
Other or unspecified benefits	<u>2212</u>	<u>1904</u>	<u>98</u>	<u>209</u>
Total benefit payments	194,264	149,410	36,170	8,684
Interest expense	272	42	213	17
Corrective distributions	900	420	470	10
Deemed distribution of participant loans	544	441	45	58
Administrative expenses:				
Professional fees	251	181	56	14
Contract administrator fees	417	325	71	21
Investment advisory and management fees	543	390	94	59
Other or unspecified admin. expenses	<u>708</u>	<u>563</u>	<u>121</u>	<u>24</u>
Total administrative expenses	1,919	1,459	343	117
Unspecified expenses	<u>39</u>	<u>32</u>	<u>4</u>	<u>4</u>
TOTAL EXPENSES	197,938	151,803	37,244	8,890
NET INCOME	-615,086	-473,179	-115,485	-26,422

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

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

Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2008

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions)	Total Contributions (millions) 5/	Total Benefits (millions) 6/
TOTAL	7,047	12,991	10,024	\$664,703	\$54,007	\$66,201
Profit sharing and thrift-savings	2,358	10,924	8,463	554,634	47,435	56,992
Stock bonus plans	2,766	1,543	1,151	85,987	5,388	6,721
Target benefit plans	3	5	4	427	24	35
Money purchase plans	41	11	9	630	48	31
Other defined contribution plans	1,879	508	396	23,025	1,112	2,423

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. Annuity-403(b)(1) plans and custodial account-403(b)(7) plans are not required to report participation or financial information, but if these plans volunteer such data, it is tabulated.

2/ Excludes plans covering only one participant.

3/ 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.

4/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. Active Participants also include nonvested former employees who have not yet incurred a break in service.

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 directly made by insurance carriers.

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

**Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits
by type of ESOP, 2008**

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	7,047	12,991	10,024	\$664,703	\$54,007	\$66,201
Nonleveraged ESOPs	3,827	10,764	8,304	519,601	44,096	55,777
Leveraged ESOPs	3,220	2,227	1,719	145,101	9,911	10,424

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details.

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. This category includes any individuals who are eligible to elect to have the employer make payments to a Code section 401(k) 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 directly made by insurance carriers.

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

**Table D13. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants and primary or supplemental status, 2008**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
Total	7,047	3,034	4,013
None or not reported	347	251	96
2-9	443	400	43
10-24	842	400	443
25-49	1,308	550	758
50-99	1,138	459	679
100-249	1,379	553	826
250-499	602	178	424
500-999	321	107	214
1,000-2,499	213	50	163
2,500-4,999	121	28	94
5,000-9,999	105	15	90
10,000-19,999	95	27	68
20,000-49,999	92	11	80
50,000 or more	42	7	35

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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

**TABLE D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2008**

(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
ASSETS			
Total noninterest-bearing cash	\$216	\$174	\$42
Employer contrib. receivable	4,986	4,220	766
Participant contrib. receivable	231	198	33
Other receivables	1,499	1,341	158
Interest-bearing cash	8,679	7,601	1,077
U. S. Government securities	6,017	5,846	171
Corporate debt instruments: Preferred	1,256	1187	69
Corporate debt instruments: All other	2,016	1,988	28
Preferred stock	155	99	55
Common stock	10,265	7,439	2,827
Partnership/joint venture interests	4	2	2
Real estate (exc. employer real property)	3	*/	3
Loans (other than to participants)	261	229	32
Participant loans	11,995	10,218	1,778
Assets in common/collective trusts	57,714	47,798	9,916
Assets in pooled separate accounts	2,846	2,337	509
Assets in master trusts	242,379	207,153	35,226
Assets in 103-12 investment entities	65	55	10
Assets in registered investment comp.	103,794	83,473	20,322
Assets in ins. co. general account	14,223	13,165	1,058
Other general investments	15,781	12,351	3,430
Employer securities	166,845	107,690	59,155
Employer real property	24	7	17
Buildings and other property used by plan	10	10	0
Other or unspecified assets	<u>346</u>	<u>224</u>	<u>123</u>
TOTAL ASSETS	651,610	514,804	136,806
LIABILITIES			
Benefit claims payable	187	153	34
Operating payables	1568	1362	206
Acquisition indebtedness	8,988	2,059	6,929
Other liabilities	<u>6,905</u>	<u>1,646</u>	<u>5,259</u>
TOTAL LIABILITIES	17,648	5,219	12,428
NET ASSETS	633,962	509,585	124,377

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2008
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
INCOME			
Contributions received or receivable from:			
Employers	\$18,435	\$14,646	\$3,789
Participants	32,110	27,057	5,053
Others (including rollovers)	1,699	1416	283
Noncash contributions	<u>757</u>	<u>476</u>	<u>281</u>
Total contributions	53,000	43,595	9,405
Interest earnings:			
Interest-bearing cash	733	653	80
U. S. Government securities	178	175	3
Corporate debt instruments	169	165	4
Non-participant loans	25	11	14
Participant loans	740	652	89
Other or unspecified interest	<u>1,084</u>	<u>793</u>	<u>291</u>
Total interest earnings	2,930	2,449	481
Dividends:			
Preferred stock	541	281	259
Common stock	<u>5,552</u>	<u>4,560</u>	<u>992</u>
Total dividend income	6,093	4,842	1,251
Rents	*/	0	*/
Net gain (loss) on sale of assets	-2,948	-2,637	-311
Unrealized appreciation:			
Unrealized appreciation of real estate	-2,389	-2,191	-198
Other unrealized appreciation	<u>-53,955</u>	<u>-43,095</u>	<u>-10,860</u>
Total unrealized appreciation	-56,344	-45,286	-11,058

(continued...)

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2008**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Net inv. gain from common/col. trusts	-\$15,104	-\$13,268	-\$1,836
Net inv. gain from pooled sep. accounts	-1245	-1187	-58
Net inv. gain from master trusts	-74,696	-65,759	-8,938
Net inv. gain from 103-12 inv. entities	-3901	-2521	-1380
Net inv. gain from reg. Inv. companies	-40,160	-34,056	-6,104
Other or unspecified income	<u>- 1,295</u>	<u>- 1,326</u>	<u>30</u>
TOTAL INCOME	-133,671	-115,154	-18,517
EXPENSES			
Benefit payments and payments to provide benefits			
Direct benefit payments	63,967	54,212	9,755
Payments to ins. carriers for benefits	1	1	*/
Other or unspecified benefits	<u>173</u>	<u>91</u>	<u>82</u>
Total benefit payments	64,142	54,304	9,837
Interest expense	951	170	781
Corrective distributions	23	12	11
Deemed distrib. of partic. loans	103	79	24
Administrative expenses:			
Professional fees	83	47	36
Contract administrator fees	79	67	13
Investment advisory and management fees	128	118	10
Other or unspecified admin. expenses	<u>128</u>	<u>92</u>	<u>36</u>
Total administrative expenses	419	324	95
Unspecified expenses	<u>22</u>	<u>3</u>	<u>19</u>
TOTAL EXPENSES	65,659	54,892	10,767
NET INCOME	-199,330	-170,046	-29,284

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

*/ Less than \$500,000.

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

**TABLE D16. Number of Defined Contribution Plans, Total Participants,
Active Participants, Assets, Contributions, and Benefits
by 401(k) and ESOP status, 2008**

401(k) / ESOP Status	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	669,157	82,510	67,252	\$2,662,537	\$311,751	\$265,095
401(k), not ESOP	510,209	61,955	51,320	1,659,727	236,318	174,890
ESOP, not 401(k)	5,672	1,789	1,368	94,241	4,551	7,638
401(k) and ESOP	1,374	11,202	8,656	570,462	49,456	58,563
Not 401(k), not ESOP	151,901	7,564	5,908	338,107	21,426	24,005

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Historical Tables for more details. As in previous bulletins, the term "Participants" refers to the number of total participants.

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. This category includes any individuals who are eligible to elect to have the employer make payments to a Code section 401(k) 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 paid directly by insurance carriers.

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

Appendix A: Notes on Changes Between Versions of the 2008 Private Pension Plan Bulletin

March 2012 Update

All values were retabulated using the final *2008 Form 5500 Research File*. Previously, a version of the *2008 Form 5500 Research File* that was not final had been used. Additionally, Table D10 was updated to correct values for three line items: “Interest expense,” “Corrective distributions,” and “Deemed distribution of participant loans.” The values were previously transposed.

March 2011 Update

The SAS “Format Sources” program (specifically format \$TYPE9F) was updated to correct for issues related to IRAs and Annuities. In addition, the tabulation program for Table A1 was updated to correct the title and use the newly corrected “Format Sources” program.