

Private Pension Plan Bulletin

Abstract of 2009 Form 5500 Annual Reports

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HIGHLIGHTS FROM THE 2009 FORM 5500 REPORTS

Appendix: Changes for the 2009 Private Pension Plan Research File and the 2009 Private Pension Plan Bulletin details the changes to the *Private Pension Plan Research File*, the *Private Pension Plan Bulletin*, and the *Private Pension Plan Bulletin Historical Tables and Graphs (Historical Publication)*. These changes were necessary due to changes to the Form 5500 and its Schedules, the data collection method used by the Department of Labor, and the filing behavior of plans.

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 2009 plan years are summarized below.

- The total amount of assets held by pension plans increased 17 percent to \$5.5 trillion in 2009. DB plan assets increased 7

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

percent to \$2.2 trillion, while DC plan assets increased by 25 percent to \$3.3 trillion. (See *Historical Publication Table E11.*)

- The total number of pension plans decreased in 2009 to approximately 707,000 plans, a 1.5 percent decrease over 2008. The number of DC plans declined by 1.4 percent, while the number of DB plans decreased by 2.6 percent. (See *Historical Publication Table E1.*)
- In 2009, the total active participant² count increased from 86.2 million to 90.1 million. The number of active participants in DB plans decreased for the tenth straight year, by 4.6 percent in 2009. The number of active participants in DC plans increased to 72.0 million in 2009, up 7.1 percent from 67.3 million in 2008. (See *Historical Publication Table E8.*)
- The number of 401(k) type plans remained essentially unchanged at 512,000. The number of active participants in 401(k) type plans grew by 0.5 percent. (See *Historical Publication Tables E24 and E25.*)
- DC plan contributions decreased by 4.2 percent, to \$298.7 billion. DB plan contributions increased by 7.0 percent to \$114.8 billion. Overall, contributions to pension plans decreased by 1.3 percent in 2009 to \$413.5 billion. (See *Historical Publication Table E14.*)

² Note that the Form 5500 instructions set forth a particularly inclusive definition of active participant that counts, for example, individuals who are merely eligible to elect to have the employer make payments to a 401(k) type plan and nonvested former employees who have not yet incurred a break in service. For Form 5500 Short Form filers, all reported participants are assumed to be active. For more information, please see the *Instructions for Form 5500* at <http://www.dol.gov/ebsa/pdf/2009-5500inst.pdf>.

- In 2009, pension plans disbursed \$409.1 billion for payment of benefits, with \$167.8 billion being disbursed from DB plans and \$241.4 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 2008 of 1.1 percent in DB plans and a decrease of 9.0 percent in DC plans. (See *Historical Publication Table E17.*)

- Overall, pension plans disbursed \$4.4 billion less than they received in contributions, 1.1 percent of contributions. DB plans disbursed \$52.9 billion more than they collected in contributions, while DC plans disbursed \$57.3 billion less than they received in contributions. (See *Historical Publication Tables E14 and E17.*)

- The percentage of DB plans that report being fully frozen increased again in 2009 to 20.3 percent from 14.3 percent in 2008. In 2009, 38.4 percent of DB plans having 50-99 participants reported being frozen, the highest percentage by participant categories, increasing from 30.5 percent in 2008. The share of DB plan assets in plans that were frozen jumped from 8.3 percent in 2008 to 10.5 percent in 2009. (See *Table C14.*)

- Among the 512,000 401(k) type plans in 2009, 86.7 percent allowed participants to direct investment of all of their assets, 3.3 percent allowed participants to direct investment of a portion of their assets, and 10.0 percent did not allow any participant direction. (See *Historical Publication Table E24.*)

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2009**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	706,667	129,268	90,105	\$5,511,060	\$413,497	\$409,140
Defined Benefit	47,137	41,820	18,111	2,193,983	114,841	167,788
Cash balance	6,579	11,760	5,391	700,319	31,424	54,869
Other defined benefit	40,558	30,060	12,721	1,493,664	83,417	112,919
Defined Contribution	659,530	87,448	71,994	3,317,076	298,656	241,351
Profit sharing and thrift-savings plans	610,764	75,317	62,567	2,861,147	265,269	216,565
Stock bonus plans	2,766	1,442	1,042	85,883	4,786	6,058
Target benefit plans	662	62	52	2,732	159	254
Money purchase plans	16,396	2,984	2,181	108,567	7,687	6,174
Annuity-403(b)(1)	17,190	5,042	4,154	179,954	14,762	7,420
Custodial account-403(b)(7)	3,068	993	864	23,256	2,584	1,130
Other defined contribution plans	8,683	1,607	1,134	55,537	3,409	3,749

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

NOTE: Excludes plans covering only one participant.

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

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

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**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, 2009**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	85,660	117,161	78,835	\$4,958,896	\$354,604	\$358,601
Defined Benefit	10,175	41,379	17,745	2,157,174	109,137	162,471
Cash balance	1,242	11,678	5,311	695,126	29,924	53,551
Other defined benefit	8,933	29,701	12,434	1,462,048	79,213	108,920
Defined Contribution	75,485	75,782	61,090	2,801,722	245,467	196,130
Profit sharing and thrift-savings plans	65,909	64,283	52,235	2,381,036	214,613	173,993
Stock bonus plans	1,151	1,373	990	80,910	4,512	5,579
Target benefit plans	61	57	47	2,272	115	215
Money purchase plans	2,047	2,798	2,016	94,979	6,825	4,836
Annuity-403(b)(1)	4,510	4,786	3,906	169,916	13,907	6,994
Custodial account-403(b)(7)	753	946	818	22,119	2,415	1,041
Other defined contribution plans	1,054	1,539	1,078	50,489	3,078	3,472

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

NOTE: Excludes plans covering only one participant.

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

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

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**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, 2009**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
Total	621,007	12,107	11,271	\$552,164	\$58,893	\$50,539
Defined Benefit	36,963	441	366	36,809	5,704	5,317
Cash balance	5,337	82	79	5,194	1,500	1,318
Other defined benefit	31,625	359	287	31,616	4,204	3,999
Defined Contribution	584,045	11,666	10,904	515,354	53,189	45,221
Profit sharing and thrift-savings plans	544,855	11,035	10,332	480,110	50,656	42,572
Stock bonus plans	1,615	70	52	4,973	273	480
Target benefit plans	601	5	5	460	44	39
Money purchase plans	14,349	186	165	13,588	862	1,338
Annuity-403(b)(1)	12,680	256	248	10,038	855	426
Custodial account-403(b)(7)	2,315	47	46	1,137	169	90
Other defined contribution plans	7,629	68	56	5,048	331	278

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

NOTE: Excludes plans covering only one participant.

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

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

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2009**
(numbers in thousands)

Type of Participant	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Active participants 3/	90,105	18,111	71,994	82,080	13,699	68,381	8,025	4,412	3,613
Retired or separated participants receiving benefits	12,115	11,104	1,011	9,018	8,199	818	3,097	2,905	192
Other retired or separated participants with vested right to benefits	27,048	12,605	14,443	23,216	9,812	13,404	3,832	2,793	1,039
Total Participants	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
Participants with account balances 4/	63,657	87	63,570	60,338	38	60,300	3,319	48	3,270
Beneficiaries 5/	2,256	1,988	268	1,662	1,427	235	594	561	33
Total participants and beneficiaries	131,524	43,808	87,716	115,976	33,137	82,839	15,548	10,671	4,877

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

NOTE: Excludes plans covering only one participant.

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

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

3/ For Form 5500 Short Form filers, all reported participants are assumed to be active.

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

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Table A3. Balance Sheet of Pension Plans
by type of plan, 2009
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$76,511	\$71,450	\$5,061
Employer real property	555	98	457
Real estate (exc employer real prop.)	14,367	12,457	1,910
Employer securities	223,964	2,779	221,185
Participant loans	51,938	205	51,733
Loans (other than to participants)	9,228	6,547	2,682
Other investments 1/	4,796,160	2,081,644	2,714,516
Form 5500 Short Form Assets 2/	<u>338,336</u>	<u>18,804</u>	<u>319,532</u>
TOTAL ASSETS	5,511,060	2,193,983	3,317,076
TOTAL LIABILITIES	83,843	55,056	28,787
NET ASSETS	5,427,216	2,138,927	3,288,289

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

NOTE: Excludes plans covering only one participant.

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

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Table A4. Income Statement of Pension Plans
by type of plan, 2009
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Employer contributions	\$222,618	\$112,080	\$110,537
Participant contributions	173,182	959	172,223
Contributions from others (including rollovers)	15,752	1,025	14,727
Noncash contributions	1,946	776	1,169
All other income 1/	<u>727,187</u>	<u>240,271</u>	<u>486,916</u>
TOTAL INCOME	1,140,684	355,112	785,572
EXPENSES			
Total benefit payments	409,140	167,788	241,351
Certain deemed and/or corrective distributions 2/	1,411	3	1,408
Administrative expenses 3/	11,980	9,010	2,970
Other or unspecified expenses	<u>2,218</u>	<u>124</u>	<u>2,093</u>
TOTAL EXPENSES	424,748	176,925	247,823
NET INCOME	715,936	178,187	537,749

NOTE: Excludes plans covering only one participant.

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2009**
(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	\$5,511,060	\$2,193,983	\$3,317,076	\$4,944,282	\$1,781,818	\$3,162,465	\$566,777	\$412,165	\$154,612
Form 5500 Short Form 3/	338,336	18,804	319,532	338,208	18,804	319,404	128	-	128
Insurance	65,124	21,328	43,796	64,834	21,179	43,655	290	149	141
Section 412(i) ins.	383	187	196	235	39	196	148	148	-
Trust	3,517,455	1,394,806	2,122,648	3,253,577	1,236,312	2,017,265	263,877	158,494	105,383
Trust and insurance	1,589,651	758,858	830,793	1,287,330	505,483	781,847	302,321	253,375	48,946
Not determinable	112	-	112	98	-	98	14	-	14

Funding arrangement for payment of benefits

Total	\$5,511,060	\$2,193,983	\$3,317,076	\$4,944,282	\$1,781,818	\$3,162,465	\$566,777	\$412,165	\$154,612
Form 5500 Short Form 3/	338,336	18,804	319,532	338,208	18,804	319,404	128	-	128
Insurance	73,722	23,571	50,151	73,380	23,446	49,935	342	125	216
Section 412(i) ins.	481	113	368	406	39	367	75	74	1
Trust	3,843,050	1,571,817	2,271,233	3,462,895	1,320,771	2,142,124	380,155	251,046	129,109
Trust and insurance	1,255,359	579,678	675,681	1,069,295	418,758	650,537	186,064	160,920	25,144
Not determinable	112	-	112	98	-	98	14	-	14

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2009**

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	706,667	129,268	\$5,511,060	47,137	41,820	\$2,193,983	659,530	87,448	\$3,317,076
	Single Employer	703,716	114,314	4,944,282	45,735	31,710	1,781,818	657,981	82,603	3,162,465
	Multiemployer	2,951	14,954	566,777	1,402	10,110	412,165	1,549	4,844	154,612
Noncollectively bargained plans	Total	695,919	97,702	3,962,534	42,825	23,509	1,199,859	653,094	74,193	2,762,675
	Single Employer	695,919	97,702	3,962,534	42,825	23,509	1,199,859	653,094	74,193	2,762,675
Collective bargaining plans	Total	10,748	31,566	1,548,526	4,312	18,311	994,124	6,436	13,254	554,402
	Single Employer	7,797	16,611	981,749	2,910	8,201	581,959	4,886	8,410	399,790
	Multiemployer	2,951	14,954	566,777	1,402	10,110	412,165	1,549	4,844	154,612

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

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

NOTE: Excludes plans covering only one participant.

1/ 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 2009.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2009**

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	706,667	47,137	659,530	703,716	45,735	657,981	2,951	1,402	1,549
None or not reported	38,380	3,653	34,727	38,290	3,641	34,648	91	12	79
2-9	246,991	23,056	223,935	246,908	23,056	223,852	83	-	83
10-24	168,627	5,529	163,097	168,562	5,507	163,055	65	23	42
25-49	99,065	2,373	96,692	99,040	2,373	96,667	25	-	25
50-99	67,944	2,351	65,593	67,865	2,342	65,523	78	9	70
100-249	44,059	2,695	41,364	43,825	2,597	41,228	233	97	136
250-499	17,783	1,956	15,827	17,397	1,773	15,625	386	183	203
500-999	9,914	1,591	8,323	9,417	1,327	8,090	497	264	232
1,000-2,499	7,302	1,753	5,549	6,640	1,405	5,235	663	348	315
2,500-4,999	3,068	887	2,181	2,697	695	2,002	372	192	180
5,000-9,999	1,739	587	1,152	1,520	473	1,046	219	113	106
10,000-19,999	930	321	609	811	244	567	119	77	42
20,000-49,999	598	254	345	523	202	321	76	52	24
50,000 or more	267	132	135	221	100	120	46	32	14

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2009**

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	706,667	47,137	659,530	703,716	45,735	657,981	2,951	1,402	1,549
None or not reported	40,282	4,529	35,752	40,196	4,517	35,679	86	12	74
\$1-24K	24,418	156	24,262	24,413	151	24,261	5	4	1
25-49K	21,031	213	20,819	21,004	208	20,796	27	4	23
50-99K	40,193	1,132	39,061	40,188	1,129	39,058	5	2	3
100-249K	98,404	3,827	94,577	98,365	3,821	94,544	39	6	33
250-499K	116,465	6,345	110,119	116,404	6,339	110,065	61	6	54
500-999K	130,389	9,567	120,823	130,295	9,539	120,756	95	28	67
1-2.49M	128,023	9,638	118,386	127,852	9,609	118,243	172	29	143
2.5-4.9M	50,346	2,945	47,401	50,180	2,897	47,284	165	48	117
5-9.9M	24,972	1,865	23,106	24,701	1,774	22,926	271	91	180
10-24.9M	15,966	2,178	13,788	15,466	1,941	13,525	500	237	263
25-49.9M	6,421	1,399	5,022	6,022	1,187	4,835	399	212	187
50-74.9M	2,565	744	1,821	2,316	599	1,718	248	146	103
75-99.9M	1,453	464	989	1,276	350	926	176	114	63
100-149.9M	1,610	535	1,074	1,421	420	1,001	189	116	73
150-199.9M	852	266	586	764	221	544	87	45	42
200-249.9M	571	216	355	491	163	328	80	54	27
250-499.9M	1,243	456	786	1,078	348	730	165	108	57
500-999.9M	659	284	375	571	217	354	88	66	22
1-2.49B	527	239	288	465	187	278	62	52	10
2.5B or more	279	141	138	248	119	129	31	22	9

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 2009.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2009**

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	706,667	47,137	659,530	703,716	45,735	657,981	2,951	1,402	1,549
Agriculture	7,836	429	7,407	7,824	422	7,403	12	7	4
Mining	3,743	310	3,433	3,730	306	3,424	14	4	9
Construction	56,316	2,605	53,711	55,156	2,058	53,098	1,160	547	613
Manufacturing	78,235	6,504	71,731	77,987	6,369	71,618	249	136	113
Transportation	12,509	646	11,863	12,329	536	11,794	180	110	70
Communications and information	12,784	950	11,835	12,735	922	11,813	49	28	22
Utilities	2,361	367	1,994	2,331	364	1,967	30	3	27
Wholesale trade	36,043	2,126	33,917	35,982	2,104	33,877	61	21	40
Retail trade	45,068	1,565	43,503	44,973	1,499	43,474	95	66	29
Finance, insurance & real estate	65,999	6,186	59,813	65,461	5,908	59,553	538	278	260
Services	363,923	23,243	340,680	363,598	23,123	340,475	325	120	205
Misc. organizations 3/	14,747	1,222	13,525	14,570	1,141	13,429	177	80	97
Industry not reported	7,101	986	6,116	7,040	986	6,054	61	-	61

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

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2009
(numbers in thousands)**

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
2-9	1,234	99	1,134	1,233	99	1,134	*/	-	*/
10-24	2,649	87	2,562	2,648	86	2,561	1	*/	1
25-49	3,473	85	3,388	3,472	85	3,387	1	-	1
50-99	4,752	171	4,581	4,746	170	4,576	6	1	5
100-249	6,768	436	6,332	6,728	419	6,308	41	17	24
250-499	6,208	700	5,508	6,063	631	5,432	145	68	76
500-999	6,918	1,137	5,781	6,561	947	5,614	357	190	167
1,000-2,499	11,389	2,809	8,580	10,315	2,246	8,069	1,074	563	511
2,500-4,999	10,750	3,108	7,642	9,445	2,439	7,005	1,305	669	636
5,000-9,999	12,181	4,149	8,032	10,637	3,343	7,294	1,544	806	738
10,000-19,999	12,884	4,498	8,386	11,200	3,419	7,781	1,684	1,079	604
20,000-49,999	18,737	7,936	10,801	16,468	6,353	10,116	2,268	1,583	685
50,000 or more	31,326	16,607	14,719	24,798	11,473	13,325	6,528	5,134	1,395

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

NOTE: Excludes plans covering only one participant.

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

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

*/ Less than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2009
(numbers in thousands)**

Amount of Assets	Total			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
None or not reported	215	18	197	213	18	196	2	1	1
\$1-24K	282	1	281	282	1	281	1	1	*/
25-49K	267	3	264	264	2	262	3	1	2
50-99K	520	6	514	518	6	513	2	1	1
100-249K	1,652	34	1,618	1,641	30	1,611	11	4	7
250-499K	2,460	60	2,400	2,452	57	2,396	7	3	4
500-999K	3,938	133	3,804	3,923	128	3,795	15	5	9
1-2.49M	6,596	268	6,328	6,550	256	6,294	46	12	35
2.5-4.9M	5,735	371	5,363	5,589	313	5,276	146	59	87
5-9.9M	5,957	503	5,454	5,739	451	5,288	218	52	166
10-24.9M	8,831	1,214	7,617	8,312	1,026	7,287	518	188	330
25-49.9M	7,559	1,551	6,008	6,790	1,267	5,523	768	283	485
50-74.9M	4,874	1,321	3,553	4,279	1,032	3,247	595	288	307
75-99.9M	4,015	1,119	2,897	3,457	843	2,614	558	275	283
100-149.9M	6,056	1,906	4,150	5,383	1,548	3,835	672	358	315
150-199.9M	3,995	1,201	2,794	3,528	1,023	2,505	467	178	289
200-249.9M	3,474	1,286	2,188	2,841	936	1,904	634	350	284
250-499.9M	11,167	3,782	7,385	9,454	2,868	6,585	1,714	914	800
500-999.9M	9,720	4,335	5,385	8,216	3,121	5,095	1,503	1,214	289
1-2.49B	15,929	8,338	7,591	13,618	6,256	7,362	2,311	2,082	229
2.5B or more	26,027	14,371	11,656	21,263	10,528	10,735	4,764	3,843	921

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

NOTE: Excludes plans covering only one participant. 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 2009.

**Table B6. Distribution of Participants
by type of plan and industry, 2009
(numbers in thousands)**

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
Agriculture	871	176	695	832	144	688	40	32	7
Mining	927	272	654	912	265	646	15	7	8
Construction	7,091	2,752	4,339	2,667	108	2,559	4,424	2,644	1,780
Manufacturing	31,033	14,558	16,475	28,942	12,992	15,950	2,091	1,566	525
Transportation	6,328	2,550	3,778	4,497	1,235	3,262	1,831	1,315	516
Communications and information	5,889	2,467	3,422	5,483	2,284	3,200	406	183	223
Utilities	1,871	1,002	869	1,835	985	851	36	17	19
Wholesale trade	4,003	866	3,137	3,884	815	3,069	119	51	67
Retail trade	13,645	2,813	10,832	12,258	1,789	10,469	1,387	1,024	363
Finance, insurance & real estate	13,798	5,697	8,100	11,308	3,820	7,488	2,489	1,877	612
Services	41,701	7,720	33,981	39,951	6,547	33,404	1,750	1,173	577
Misc. organizations 3/	2,096	945	1,151	1,730	726	1,004	366	218	147
Industry not reported	15	*/	14	15	*/	14	-	-	-

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

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

NOTE: Excludes plans covering only one participant.

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

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

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

*/ Less than 500 participants

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

Table B7. Distribution of Active Participants
by type of plan, 2009
(numbers in thousands)

Type of Plan 1/	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
Total	90,105	82,080	8,025
Defined benefit	18,111	13,699	4,412
Defined contribution	71,994	68,381	3,613
Profit sharing and thrift-savings plans	62,567	60,414	2,153
Stock bonus plans	1,042	1,041	*/
Target benefit plans	52	46	6
Money purchase plans	2,181	1,114	1,067
Annuity-403(b)(1)	4,154	4,154	*/
Custodial account-403(b)7	864	864	-
Other defined contribution plans	1,134	748	386

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

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. 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 2009.

**Table B8. Number of Plans
by type of plan and method of funding, 2009**

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	706,667	47,137	659,530	703,716	45,735	657,981	2,951	1,402	1,549
Form 5500 Short Form 3/	398,521	20,769	377,753	398,419	20,769	377,650	102	-	102
Insurance	15,378	1,454	13,924	15,360	1,445	13,915	18	9	9
Section 412(i) ins.	1,063	865	198	1,062	864	198	1	1	-
Trust	209,841	18,912	190,929	207,908	17,929	189,978	1,933	982	951
Trust and insurance	69,373	3,990	65,383	68,561	3,580	64,981	813	410	403
Not determinable	12,491	1,147	11,343	12,406	1,147	11,259	84	-	84

Funding arrangement for payment of benefits

Total	706,667	47,137	659,530	703,716	45,735	657,981	2,951	1,402	1,549
Form 5500 Short Form 3/	398,521	20,769	377,753	398,419	20,769	377,650	102	-	102
Insurance	21,178	1,480	19,698	21,158	1,471	19,687	20	9	11
Section 412(i) ins.	1,106	864	242	1,103	862	241	3	2	1
Trust	220,046	19,513	200,533	217,779	18,332	199,447	2,267	1,181	1,086
Trust and insurance	53,325	3,364	49,961	52,851	3,154	49,697	474	210	264
Not determinable	12,491	1,147	11,343	12,406	1,147	11,259	84	-	84

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

Table B9. Number of Participants
by type of plan and method of funding, 2009
(numbers in thousands)

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

Funding arrangement for investment of assets

Total	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
Form 5500 Short Form 3/	8,503	232	8,272	8,499	232	8,267	4	-	4
Insurance	2,606	487	2,120	2,594	482	2,111	13	4	8
Section 412(i) ins.	13	8	5	11	6	5	2	2	-
Trust	78,612	26,965	51,647	71,082	22,482	48,600	7,530	4,483	3,048
Trust and insurance	39,491	14,129	25,362	32,088	8,509	23,580	7,403	5,621	1,783
Not determinable	42	-	42	41	-	41	1	-	1

Funding arrangement for payment of benefits

Total	129,268	41,820	87,448	114,314	31,710	82,603	14,954	10,110	4,844
Form 5500 Short Form 3/	8,503	232	8,272	8,499	232	8,267	4	-	4
Insurance	2,743	538	2,205	2,729	534	2,195	14	4	10
Section 412(i) ins.	16	7	9	15	6	9	2	2	*/
Trust	87,847	31,069	56,778	76,902	24,054	52,848	10,945	7,015	3,930
Trust and insurance	30,117	9,975	20,142	26,129	6,886	19,243	3,988	3,089	899
Not determinable	42	-	42	41	-	41	1	-	1

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

NOTE: Excludes plans covering only one participant.

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

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

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

*/ Less than 500 participants

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C1. Distribution of Assets
by number of participants, 2009**

(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	\$5,511,060	\$2,193,983	\$3,317,076	\$4,944,282	\$1,781,818	\$3,162,465	\$566,777	\$412,165	\$154,612
None or not reported	2,305	718	1,587	2,097	598	1,499	208	120	88
2-9	131,245	19,162	112,083	131,189	19,162	112,027	57	-	57
10-24	133,962	5,379	128,583	133,904	5,360	128,544	58	19	39
25-49	135,292	4,101	131,191	135,199	4,101	131,098	93	-	93
50-99	149,360	7,449	141,910	149,272	7,421	141,851	87	28	59
100-249	207,109	19,018	188,091	205,612	18,351	187,260	1,497	666	831
250-499	189,898	28,235	161,663	184,694	25,187	159,507	5,205	3,049	2,156
500-999	221,180	47,480	173,700	206,855	38,441	168,413	14,325	9,038	5,287
1,000-2,499	403,851	123,010	280,841	361,871	96,485	265,385	41,981	26,525	15,456
2,500-4,999	425,870	141,447	284,423	371,663	108,758	262,904	54,207	32,689	21,519
5,000-9,999	503,849	205,048	298,801	440,550	164,074	276,476	63,299	40,974	22,325
10,000-19,999	574,034	221,398	352,636	512,696	173,223	339,474	61,338	48,175	13,162
20,000-49,999	951,798	434,676	517,122	853,444	373,396	480,049	98,354	61,280	37,074
50,000 or more	1,481,306	936,862	544,444	1,255,238	747,260	507,978	226,068	189,602	36,466

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C2. Distribution of Assets
by asset size, 2009**

(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	\$5,511,060	\$2,193,983	\$3,317,076	\$4,944,282	\$1,781,818	\$3,162,465	\$566,777	\$412,165	\$154,612
\$1-24K	282	2	280	282	2	280	*/	*/	*/
25-49K	778	8	770	777	8	769	1	*/	1
50-99K	2,993	86	2,907	2,993	86	2,906	*/	*/	*/
100-249K	16,794	672	16,122	16,787	671	16,116	7	1	6
250-499K	42,555	2,362	40,192	42,534	2,360	40,174	21	2	19
500-999K	93,456	6,961	86,495	93,386	6,938	86,448	70	23	47
1-2.49M	200,606	14,850	185,756	200,313	14,795	185,518	293	55	238
2.5-4.9M	174,223	10,318	163,905	173,614	10,140	163,473	609	177	432
5-9.9M	173,499	13,470	160,029	171,475	12,797	158,678	2,025	674	1,351
10-24.9M	247,347	35,126	212,221	239,089	31,139	207,950	8,258	3,987	4,271
25-49.9M	224,441	49,755	174,686	209,956	42,145	167,812	14,485	7,611	6,874
50-74.9M	156,775	45,715	111,061	141,410	36,612	104,799	15,365	9,103	6,262
75-99.9M	125,514	39,912	85,601	110,252	30,108	80,144	15,262	9,805	5,457
100-149.9M	196,897	65,995	130,902	173,511	51,665	121,846	23,386	14,330	9,056
150-199.9M	147,135	45,928	101,208	132,095	38,167	93,929	15,040	7,761	7,279
200-249.9M	127,279	48,199	79,080	109,621	36,382	73,240	17,658	11,817	5,841
250-499.9M	433,643	159,459	274,183	376,210	121,318	254,891	57,433	38,141	19,292
500-999.9M	461,064	200,562	260,503	400,801	154,179	246,623	60,263	46,383	13,880
1-2.49B	829,407	380,307	449,100	736,348	301,575	434,773	93,059	78,732	14,327
2.5B or more	1,856,370	1,074,295	782,075	1,612,828	890,732	722,096	243,542	183,563	59,979

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 2009.

**Table C3. Distribution of Assets
by industry, 2009**

(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	\$5,511,060	\$2,193,983	\$3,317,076	\$4,944,282	\$1,781,818	\$3,162,465	\$566,777	\$412,165	\$154,612
Agriculture	16,926	4,869	12,057	16,026	4,170	11,856	900	700	201
Mining	51,275	14,129	37,146	50,287	13,597	36,691	988	532	455
Construction	271,473	132,585	138,889	90,235	4,050	86,185	181,239	128,535	52,704
Manufacturing	1,875,087	923,191	951,896	1,757,658	848,727	908,931	117,428	74,463	42,965
Transportation	244,562	131,968	112,593	161,658	58,600	103,059	82,904	73,369	9,535
Communications and information	298,426	145,782	152,644	285,243	137,709	147,534	13,182	8,073	5,110
Utilities	205,647	120,504	85,143	202,364	118,529	83,835	3,284	1,975	1,309
Wholesale trade	154,692	33,538	121,155	151,746	32,045	119,701	2,947	1,493	1,454
Retail trade	219,862	48,242	171,620	194,844	29,007	165,837	25,018	19,235	5,783
Finance, insurance & real estate	660,816	282,389	378,427	581,564	221,220	360,344	79,252	61,169	18,083
Services	1,453,162	328,229	1,124,933	1,408,884	298,121	1,110,764	44,277	30,109	14,169
Misc. organizations 3/	58,826	28,549	30,277	43,467	16,036	27,431	15,359	12,514	2,845
Industry not reported	306	8	298	306	8	298	-	-	-

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

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2009
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$6,725	\$2,981	\$3,745
Employer contrib. receivable	68,536	47,460	21,076
Participant contrib. receivable	1,792	25	1,767
Other receivables	39,449	22,167	17,282
Interest-bearing cash	89,816	33,611	56,205
U. S. Government securities	123,052	96,891	26,161
Corporate debt instruments: Preferred	41,824	35,047	6,777
Corporate debt instruments: All other	103,344	89,757	13,587
Preferred stock	2,410	1,994	416
Common stock	325,287	263,170	62,117
Partnership/joint venture interests	74,484	71,265	3,219
Real estate (except employer real property)	13,177	12,266	910
Loans (other than to participants)	7,859	6,277	1,583
Participant loans	49,990	184	49,806
Assets in common/collective trusts	570,606	283,640	286,965
Assets in pooled separate accounts	136,068	34,400	101,668

(continued...)

Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2009
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,471,184	\$897,203	\$573,981
Assets in 103-12 investment entities	36,516	31,910	4,606
Assets in registered investment companies	1,283,941	152,004	1,131,937
Assets in insurance co. general accounts	141,519	13,172	128,347
Other general investments	123,447	56,414	67,033
Employer securities	214,221	2,779	211,442
Employer real property	500	98	402
Buildings and other property used by plan	1,073	1,033	40
Other or unspecified assets	<u>32,076</u>	<u>1,424</u>	<u>30,652</u>
TOTAL ASSETS	4,958,896	2,157,174	2,801,722
LIABILITIES			
Benefit claims payable	1,263	538	726
Operating payables	8,851	7,506	1,346
Acquisition indebtedness	9,330	1,481	7,850
Other liabilities	<u>59,906</u>	<u>45,069</u>	<u>14,838</u>
TOTAL LIABILITIES	79,352	54,593	24,759
NET ASSETS	4,879,544	2,102,581	2,776,963

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Table C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants
by type of plan, 2009
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$5,109	\$1,605	\$3,505
Employer contrib. receivable	65,353	44,900	20,454
Participant contrib. receivable	1,745	19	1,727
Other receivables	31,905	15,486	16,419
Interest-bearing cash	70,592	20,623	49,968
U. S. Government securities	80,085	64,955	15,131
Corporate debt instruments: Preferred	29,296	25,407	3,889
Corporate debt instruments: All other	73,838	64,125	9,713
Preferred stock	1,994	1,602	392
Common stock	212,266	162,236	50,030
Partnership/joint venture interests	55,694	53,813	1,881
Real estate (except employer real property)	4,279	3,718	561
Loans (other than to participants)	3,478	2,252	1,226
Participant loans	47,975	82	47,893
Assets in common/collective trusts	487,042	221,251	265,791
Assets in pooled separate accounts	121,247	26,176	95,071

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,411,913	\$844,485	\$567,429
Assets in 103-12 investment entities	25,445	23,283	2,161
Assets in registered investment companies	1,209,305	119,349	1,089,956
Assets in insurance co. general accounts	131,867	11,123	120,745
Other general investments	95,266	34,844	60,422
Employer securities	194,382	2,346	192,036
Employer real property	493	93	400
Buildings and other property used by plan	17	13	3
Other or unspecified assets	<u>32,036</u>	<u>1,392</u>	<u>30,644</u>
TOTAL ASSETS	4,392,622	1,745,175	2,647,446
LIABILITIES			
Benefit claims payable	1,088	470	618
Operating payables	7,356	6,194	1,161
Acquisition indebtedness	9,031	1,181	7,849
Other liabilities	<u>35,339</u>	<u>23,724</u>	<u>11,615</u>
TOTAL LIABILITIES	52,814	31,570	21,244
NET ASSETS	4,339,808	1,713,605	2,626,202

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$1,616	\$1,376	\$240
Employer contrib. receivable	3,183	2,561	622
Participant contrib. receivable	46	6	41
Other receivables	7,543	6,681	862
Interest-bearing cash	19,224	12,987	6,237
U. S. Government securities	42,967	31,937	11,031
Corporate debt instruments: Preferred	12,528	9,640	2,888
Corporate debt instruments: All other	29,506	25,632	3,874
Preferred stock	416	393	24
Common stock	113,021	100,934	12,087
Partnership/joint venture interests	18,790	17,452	1,338
Real estate (except employer real property)	8,898	8,549	349
Loans (other than to participants)	4,382	4,025	357
Participant loans	2,015	102	1,913
Assets in common/collective trusts	83,564	62,389	21,174
Assets in pooled separate accounts	14,820	8,224	6,597

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2009
(amounts in millions)**

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$59,270	\$52,718	\$6,552
Assets in 103-12 investment entities	11,072	8,627	2,444
Assets in registered investment companies	74,636	32,655	41,980
Assets in insurance co. general accounts	9,652	2,050	7,602
Other general investments	28,182	21,570	6,611
Employer securities	19,839	433	19,405
Employer real property	7	5	2
Buildings and other property used by plan	1,057	1,020	37
Other or unspecified assets	<u>40</u>	<u>32</u>	<u>8</u>
TOTAL ASSETS	566,274	411,998	154,276
LIABILITIES			
Benefit claims payable	175	67	107
Operating payables	1,496	1,312	184
Acquisition indebtedness	300	300	*/
Other liabilities	<u>24,567</u>	<u>21,344</u>	<u>3,223</u>
TOTAL LIABILITIES	26,538	23,023	3,515
NET ASSETS	539,736	388,975	150,761

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

**/ Less than \$500,000*

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2009**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	2	13	6	3	2	1
Receivables	3	10	3	3	4	3
U. S. Government securities	4	1	4	4	4	5
Corporate debt instruments: Preferred	2	*/	1	1	2	2
Corporate debt instruments: All other	4	1	3	3	4	5
Corporate stocks	12	3	11	13	13	12
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	-	*/	*/	*/	*/
Assets in common/collective trusts	13	4	7	13	14	13
Assets in pooled separate accounts	2	10	12	5	1	1
Assets in master trusts	42	9	11	25	38	47
Assets in 103-12 investment entities	1	-	*/	2	2	1
Assets in registered investment companies	7	24	31	23	10	2
Assets in ins. co. general account	1	5	5	2	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	6	21	7	4	6	6

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

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

**/ Less than 1 percent.*

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2009**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	2	3	3	3	2	2
Receivables	1	1	1	1	1	2
U. S. Government securities	1	*/	*/	1	1	1
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	1
Corporate stocks	2	*/	1	1	2	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	2	2	2	2	2
Assets in common/collective trusts	10	2	5	10	11	11
Assets in pooled separate accounts	4	18	16	6	2	1
Assets in master trusts	20	*/	*/	5	17	35
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	40	35	49	57	47	24
Assets in ins. co. general account	5	5	6	6	5	3
Employer securities	8	2	3	4	6	11
Other or unspecified investments	4	31	13	3	2	3

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

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

**/ Less than 1 percent.*

SOURCE: Form 5500 filings for plan years ending in 2009.

Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2009
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$195,007	\$106,408	\$88,598
Participants	145,421	952	144,469
Others (including rollovers)	12,229	1,000	11,229
Noncash contributions	<u>1,947</u>	<u>776</u>	<u>1,171</u>
Total contributions	354,604	109,137	245,467
Interest earnings:			
Interest-bearing cash	2,281	811	1,471
U. S. Government securities	4,429	3,437	991
Corporate debt instruments	7,258	6,329	928
Non-participant loans	373	232	141
Participant loans	2,821	9	2,812
Other or unspecified interest	<u>8,370</u>	<u>3,048</u>	<u>5,322</u>
Total interest earnings	25,532	13,866	11,665
Dividends:			
Preferred stock	734	179	555
Common stock	12,147	5,864	6,283
Registered investment company shares (e.g. mutual funds)	<u>16,853</u>	<u>2,079</u>	<u>14,773</u>
Total dividend income	29,737	8,124	21,612
Rents	507	470	37
Net gain (loss) on sale of assets	-11,160	-10,614	-546
Unrealized appreciation:			
Unrealized appreciation of real estate	-440	-1,976	1,536
Other unrealized appreciation	<u>83,758</u>	<u>51,063</u>	<u>32,695</u>
Total unrealized appreciation	83,318	49,087	34,231
Net invest. gain from common/col. trusts	53,084	23,367	29,717
Net invest. gain from pooled sep. accounts	20,758	3,523	17,236
Net invest. gain from master trusts	217,955	126,751	91,204
Net invest. gain from 103-12 investment entities	5,571	2,518	3,054
Net invest. gain from reg. investment companies	208,868	16,007	192,860
Other or unspecified income	<u>15,977</u>	<u>2,924</u>	<u>13,052</u>
TOTAL INCOME	1,004,749	345,161	659,588

(continued...)

Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2009
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$354,068	\$160,585	\$193,483
Payments to insurance carriers for benefits	819	332	487
Other or unspecified benefits	<u>3,714</u>	<u>1,554</u>	<u>2,160</u>
Total benefit payments	358,601	162,471	196,130
Interest expense	818	13	805
Corrective distributions	400	*/	400
Deemed distribution of partic. loans	671	1	670
Administrative expenses:			
Professional fees	2,201	1,825	375
Contract administrator fees	1,352	807	545
Investment advisory and management fees	4,202	3,454	748
Other or unspecified admin. expenses	<u>3,407</u>	<u>2,785</u>	<u>622</u>
Total administrative expenses	11,162	8,871	2,291
Unspecified expenses	<u>444</u>	<u>9</u>	<u>435</u>
TOTAL EXPENSES	372,096	171,365	200,731
NET INCOME	632,653	173,796	458,858

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

*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$167,808	\$86,474	\$81,334
Participants	141,791	722	141,068
Others (including rollovers)	11,936	918	11,018
Noncash contributions	<u>1,460</u>	<u>776</u>	<u>684</u>
Total contributions	322,995	88,890	234,105
Interest earnings:			
Interest-bearing cash	1,958	631	1,326
U. S. Government securities	2,721	2,171	550
Corporate debt instruments	4,894	4,334	560
Non-participant loans	216	83	133
Participant loans	2,710	5	2,705
Other or unspecified interest	<u>7,035</u>	<u>2,200</u>	<u>4,835</u>
Total interest earnings	19,533	9,424	10,109
Dividends:			
Preferred stock	668	128	540
Common stock	9,035	3,627	5,408
Registered investment company shares (e.g. mutual funds)	<u>15,919</u>	<u>1,685</u>	<u>14,234</u>
Total dividend income	25,624	5,442	20,182
Rents	96	62	34
Net gain (loss) on sale of assets	-1,149	-2,908	1,759
Unrealized appreciation:			
Unrealized appreciation of real estate	1,960	193	1,767
Other unrealized appreciation	<u>74,967</u>	<u>41,158</u>	<u>33,808</u>
Total unrealized appreciation	76,927	41,351	35,576
Net invest. gain from common/col. trusts	51,606	23,602	28,004
Net invest. gain from pooled sep. accounts	21,881	4,771	17,110
Net invest. gain from master trusts	212,353	122,028	90,325
Net invest. gain from 103-12 invest. entities	5,434	2,378	3,055
Net invest. gain from reg. invest. companies	203,656	14,202	189,455
Other or unspecified income	<u>15,328</u>	<u>2,453</u>	<u>12,875</u>
TOTAL INCOME	954,283	311,694	642,589

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$309,211	\$125,713	\$183,499
Payments to insurance carriers for benefits	747	266	481
Other or unspecified benefits	<u>3,670</u>	<u>1,534</u>	<u>2,136</u>
Total benefit payments	313,629	127,513	186,115
Interest expense	801	1	800
Corrective distributions	392	*/	392
Deemed distribution of partic. loans	590	-	590
Administrative expenses:			
Professional fees	1,749	1,462	287
Contract administrator fees	1,041	563	479
Investment advisory and management fees	2,690	2,142	548
Other or unspecified admin. expenses	<u>2,346</u>	<u>1,911</u>	<u>435</u>
Total administrative expenses	7,826	6,077	1,748
Unspecified expenses	<u>428</u>	<u>8</u>	<u>420</u>
TOTAL EXPENSES	323,665	133,600	190,065
NET INCOME	630,618	178,094	452,524

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

*/ Less than \$500,000.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$27,198	\$19,934	\$7,264
Participants	3,630	230	3,400
Others (including rollovers)	293	82	211
Noncash contributions	<u>487</u>	<u>1</u>	<u>486</u>
Total contributions	31,609	20,247	11,362
Interest earnings:			
Interest-bearing cash	324	179	144
U. S. Government securities	1,708	1,267	442
Corporate debt instruments	2,364	1,995	368
Non-participant loans	158	150	8
Participant loans	111	4	107
Other or unspecified interest	<u>1,335</u>	<u>848</u>	<u>487</u>
Total interest earnings	5,999	4,443	1,556
Dividends:			
Preferred stock	66	51	15
Common stock	3,113	2,237	875
Registered investment company shares (e.g. mutual funds)	<u>934</u>	<u>395</u>	<u>539</u>
Total dividend income	4,113	2,683	1,430
Rents	410	408	3
Net gain (loss) on sale of assets	-10,011	-7,706	-2,305
Unrealized appreciation:			
Unrealized appreciation of real estate	-2,400	-2,169	-232
Other unrealized appreciation	<u>8,791</u>	<u>9,905</u>	<u>-1,114</u>
Total unrealized appreciation	6,391	7,736	-1,345
Net invest. gain from common/col. trusts	1,478	-235	1,712
Net invest. gain from pooled sep. accounts	-1,123	-1,248	125
Net invest. gain from master trusts	5,602	4,723	879
Net invest. gain from 103-12 invest. entities	138	139	-2
Net invest. gain from reg. invest. companies	5,211	1,806	3,405
Other or unspecified income	<u>649</u>	<u>471</u>	<u>178</u>
TOTAL INCOME	50,466	33,467	16,999

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2009**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$44,856	\$34,872	\$9,984
Payments to insurance carriers for benefits	72	66	6
Other or unspecified benefits	<u>44</u>	<u>20</u>	<u>25</u>
Total benefit payments	44,973	34,958	10,015
Interest expense	16	12	4
Corrective distributions	7	-	7
Deemed distribution of participant loans	82	1	81
Administrative expenses:			
Professional fees	452	363	89
Contract administrator fees	311	244	67
Investment advisory and management fees	1,512	1,313	199
Other or unspecified admin. expenses	<u>1,062</u>	<u>874</u>	<u>188</u>
Total administrative expenses	3,336	2,794	543
Unspecified expenses	<u>16</u>	<u>*/</u>	<u>16</u>
TOTAL EXPENSES	48,431	37,765	10,666
NET INCOME	2,035	-4,298	6,334

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

*/ Less than \$500,000.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2009**

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	31	80	55	40	36	27
Participant contributions	*/	1	*/	*/	1	*/
Other or unspecified contributions	<u>1</u>	<u>8</u>	<u>*/</u>	<u>*/</u>	<u>1</u>	<u>1</u>
Total contributions	32	89	55	41	38	28
Interest on interest-bearing cash	*/	*/	1	1	*/	*/
Interest on U. S. Government securities	1	*/	1	1	1	1
Interest on corporate debt instruments	2	*/	1	1	2	2
Interest on non-participant loans	*/	-	*/	*/	*/	*/
Interest on participant loans	*/	-	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	4	1	5	4	4	4
Total dividends income	2	1	4	4	3	2
Net gain (loss) on sale of assets	-3	2	-6	-6	-4	-2
Total unrealized appreciation	14	-5	8	13	14	15
Net invest. gain from common/col. trusts	7	*/	2	6	6	7
Net invest. gain from pooled sep. accounts	1	*/	5	4	1	*/
Net invest. gain from master trusts	37	2	9	20	31	42
Net invest. gain from registered invest. co.	5	1	12	13	6	2
Other or unspecified income	1	8	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 Private Pension Plan Bulletin Historical Tables for more details. As in previous bulletins, the term "Participants" refers to active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan. For Form 5500 Short Form filers, this number may also include deceased participants whose beneficiaries are receiving or are entitled to receive benefits.

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

*/ Less than 1 percent.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2009**

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	13	14	14	15	14	12
Participant contributions	22	34	31	23	20	20
Other or unspecified contributions	<u>2</u>	<u>23</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total contributions	37	71	48	40	36	33
Interest on interest-bearing cash	*/	*/	*/	*/	*/	*/
Interest on U. S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	*/	*/	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	2	1	1	2	2	2
Total dividends income	3	1	2	4	3	3
Net gain (loss) on sale of assets	*/	*/	*/	*/	*/	*/
Total unrealized appreciation	5	-3	*/	3	6	7
Net invest. gain from common/col. trusts	5	1	1	3	4	7
Net invest. gain from pooled sep. accounts	3	7	12	4	1	*/
Net invest. gain from master trusts	14	*/	*/	3	12	26
Net invest. gain from registered invest. co.	29	12	28	40	33	19
Other or unspecified expenses	2	11	7	2	1	2

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

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

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2009**

Number of Participants	Number of Plans		Number of Active Participants (thousands) 1/		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	47,137	20.3%	18,111	8.8%	\$2,193,983	10.5%
None or not reported	3,653	22.6%	-	0.0%	718	7.7%
2-9	23,056	14.0%	94	13.3%	19,162	12.9%
10-24	5,529	28.2%	77	28.3%	5,379	27.5%
25-49	2,373	30.5%	70	26.5%	4,101	16.9%
50-99	2,351	38.4%	126	34.1%	7,449	21.8%
100-249	2,695	29.2%	216	21.2%	19,018	20.5%
250-499	1,956	29.6%	309	22.1%	28,235	21.0%
500-999	1,591	22.7%	503	17.8%	47,480	15.8%
1,000-2,499	1,753	19.4%	1,215	13.9%	123,010	13.0%
2,500-4,999	887	15.8%	1,372	11.2%	141,447	10.6%
5,000-9,999	587	12.4%	1,801	8.6%	205,048	10.1%
10,000-19,999	321	7.7%	2,073	6.4%	221,398	4.1%
20,000-49,999	254	7.0%	3,394	5.4%	434,676	5.5%
50,000 or more	132	7.6%	6,862	7.3%	936,862	13.0%

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

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

NOTE: Excludes plans covering only one participant.

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2009**

Industry	Number of Plans		Number of Active Participants (thousands) 1/		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	47,137	20.3%	18,111	8.8%	\$2,193,983	10.5%
Agriculture	429	18%	77	17.0%	4,869	11.0%
Mining	310	28%	114	7.0%	14,129	10.3%
Construction	2,605	16%	1,391	1.0%	132,585	1.0%
Manufacturing	6,504	31%	4,709	9.4%	923,191	9.8%
Transportation	646	15%	1,170	7.1%	131,968	7.7%
Communications and information	950	27%	1,060	8.0%	145,782	10.0%
Utilities	367	10%	533	0.6%	120,504	1.0%
Wholesale trade	2,126	21%	373	12.0%	33,538	9.9%
Retail trade	1,565	28%	1,393	9.1%	48,242	14.8%
Finance, insurance & real estate	6,186	20%	2,625	4.9%	282,389	4.6%
Services	23,243	18%	4,065	15.3%	328,229	25.7%
Misc. organizations 3/	1,222	19%	601	3.8%	28,549	10.0%
Industry not reported	986	0%	*/	0.0%	8	21.8%

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

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

NOTE: Excludes plans covering only one participant.

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

**/ Less than 500 participants*

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2009
(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	\$3,745	\$3,453	\$34	\$3	\$127	\$127
Employer contrib. receivable	21,076	18,268	822	60	1,073	852
Participant contrib. receivable	1,767	1,602	15	-	9	141
Other receivables	17,282	12,623	368	2	3,917	371
Interest-bearing cash	56,205	47,748	1,368	27	2,668	4,394
U. S. Government securities	26,161	20,243	351	52	3,689	1,825
Corporate debt instruments: Preferred	6,777	4,670	95	8	871	1,133
Corporate debt instruments: All other	13,587	10,760	211	30	1,923	664
Preferred stock	416	344	12	32	20	8
Common stock	62,117	45,994	2,496	132	9,252	4,242
Partnership/joint venture interests	3,219	1,480	1	14	857	866
Real estate (except employer real prop.)	910	624	-	-	138	148
Loans (other than to participants)	1,583	1,448	-4	*/	71	67
Participant loans	49,806	47,216	639	3	446	1,502
Assets in common/collective trusts	286,965	267,532	6,522	119	9,096	3,697
Assets in pooled separate accounts	101,668	88,962	87	13	3,811	8,795

(continued...)

Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2009
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Assets in master trusts	\$573,981	\$542,538	\$9,385	\$915	\$7,867	\$13,275
Assets in 103-12 investment entities	4,606	2,627	*/	2	869	1,107
Assets in registered investment comp.	1,131,937	958,423	11,147	693	35,577	126,098
Assets in ins. co. general account	128,347	62,320	841	41	8,552	56,592
Other general investments	67,033	58,499	384	55	3,039	5,056
Employer securities	211,442	154,647	46,021	34	374	10,364
Employer real property	402	381	19	-	-	2
Buildings and other prop. used by plan	40	6	*/	*/	20	14
Other or unspecified assets	<u>30,652</u>	<u>28,626</u>	<u>95</u>	<u>37</u>	<u>712</u>	<u>1,182</u>
TOTAL ASSETS	2,801,722	2,381,036	80,910	2,272	94,979	242,525
Benefit claims payable	726	559	64	4	76	23
Operating payables	1,346	1,161	57	1	78	50
Acquisition indebtedness	7,850	1,711	4,860	-	18	1,261
Other liabilities	<u>14,838</u>	<u>8,676</u>	<u>2,504</u>	<u>7</u>	<u>1,330</u>	<u>2,321</u>
TOTAL LIABILITIES	24,759	12,107	7,484	12	1,501	3,655
NET ASSETS	2,776,963	2,368,930	73,426	2,260	93,478	238,870

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

*/ Less than \$500,000.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2009
(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	\$88,598	\$72,028	\$2,569	\$113	\$6,381	\$7,508
Participants	144,469	131,485	1,787	1	413	10,782
Others (including rollovers)	11,229	10,026	84	1	31	1,087
Noncash contributions	<u>1,171</u>	<u>1,073</u>	<u>73</u>	-	<u>*/</u>	<u>25</u>
Total contributions	245,467	214,613	4,512	115	6,825	19,401
Interest earnings:						
Interest-bearing cash	1,471	1,228	27	*/	114	101
U. S. Government securities	991	736	10	2	176	68
Corporate debt instruments	928	672	10	2	152	91
Non-participant loans	141	125	9	-	4	3
Participant loans	2,812	2,687	29	*/	23	72
Other or unspecified interest	<u>5,322</u>	<u>3,129</u>	<u>80</u>	<u>2</u>	<u>301</u>	<u>1,810</u>
Total interest earnings	11,665	8,577	165	7	771	2,146
Dividends:						
Preferred stock	555	201	304	*/	6	45
Common stock	6,283	5,010	698	4	218	354
Registered investment company shares (e.g. mutual funds)	<u>14,773</u>	<u>13,283</u>	<u>90</u>	<u>10</u>	<u>345</u>	<u>1,044</u>
Total dividend income	21,612	18,495	1,092	13	569	1,443
Rents	37	34	-	-	1	2
Net gain (loss) on sale of assets	-546	-205	1,007	7	-464	-892
Unrealized appreciation:						
Unrealized appreciation of real estate	1,536	1,744	21	-	14	-243
Other unrealized appreciation	32,695	32,097	-1,327	34	1,582	308
Total unrealized appreciation	34,231	33,841	-1,305	34	1,595	65
Net invest. gain from common/col. trusts	29,717	28,711	704	10	500	-209
Net invest. gain from pooled sep. accounts	17,236	16,510	6	1	122	596
Net invest. gain from master trusts	91,204	86,521	1,162	-93	1,270	2,344
Net invest. gain from 103-12 invest. entities	3,054	2,808	-	*/	104	141
Net invest. gain from reg. invest. companies	192,860	165,115	1,946	56	3,512	22,231
Other or unspecified income	13,052	10,508	383	17	1,146	998
TOTAL INCOME	659,588	585,529	9,673	169	15,952	48,266

(continued...)

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2009
(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	\$193,483	\$172,105	\$5,551	\$211	\$4,560	\$11,055
Payments to insurance carriers for benefits	487	42	*/	2	85	359
Other or unspecified benefits	<u>2,160</u>	<u>1,847</u>	<u>27</u>	<u>2</u>	<u>192</u>	<u>92</u>
Total benefit payments	196,130	173,993	5,579	215	4,836	11,506
Corrective distributions	400	395	*/	*/	2	3
Deemed distribution of participant loans	670	610	2	*/	14	45
Interest expense	805	242	458	-	1	104
Administrative expenses:						
Professional fees	375	301	6	*/	34	33
Contract administrator fees	545	459	6	*/	35	46
Investment advisory and management fees	748	554	16	3	103	71
Other or unspecified admin. expenses	<u>622</u>	<u>446</u>	<u>11</u>	<u>1</u>	<u>102</u>	<u>62</u>
Total administrative expenses	2,291	1,760	39	5	274	212
Unspecified expenses	<u>435</u>	<u>401</u>	<u>11</u>	<u>*/</u>	<u>11</u>	<u>12</u>
TOTAL EXPENSES	200,731	177,400	6,089	220	5,139	11,882
NET INCOME	458,858	408,128	3,584	-52	10,813	36,384

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

*/ Less than \$500,000.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits
by type of plan, 2009**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	512,464	72,499	60,285	\$2,734,064	\$258,357	\$208,467
Profit sharing and thrift-savings	508,614	71,033	59,146	2,661,426	253,004	203,584
Stock bonus	237	610	452	38,904	2,713	2,798
Target benefit	45	2	2	83	10	4
Money purchase	663	308	235	11,663	872	671
Annuity-403(b)(1)	700	157	133	5,036	452	216
Custodial account-403(b)(7)	294	70	63	1,022	172	78
Other defined contribution plans	1,909	319	253	15,931	1,135	1,115

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

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. 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/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active Participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D4. Number of 401(k) Type Plans
by number of participants and primary or supplemental status, 2009**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	512,464	483,295	29,169
None or not reported	15,988	15,033	955
2-9	149,932	142,041	7,891
10-24	138,512	132,830	5,682
25-49	86,005	82,186	3,820
50-99	58,665	55,305	3,360
100-249	35,968	33,454	2,513
250-499	13,098	11,524	1,574
500-999	6,552	5,453	1,100
1,000-2,499	4,300	3,318	982
2,500-4,999	1,691	1,162	529
5,000-9,999	884	547	337
10,000-19,999	466	260	206
20,000-49,999	281	121	160
50,000 or more	120	61	59

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D5. Number of Active Participants in 401(k) Type Plans
by number of participants and primary or supplemental status, 2009
(numbers in thousands)

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	60,285	42,622	17,663
2-9	776	737	39
10-24	2,077	1,990	87
25-49	2,838	2,710	127
50-99	3,808	3,588	220
100-249	4,604	4,262	342
250-499	3,708	3,258	450
500-999	3,719	3,093	626
1,000-2,499	5,400	4,153	1,247
2,500-4,999	4,773	3,320	1,453
5,000-9,999	5,008	3,174	1,834
10,000-19,999	5,248	3,010	2,238
20,000-49,999	7,054	3,224	3,830
50,000 or more	11,274	6,104	5,170

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D6. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2009**

Number of Participants 1/	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) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/
Total	659,530	71,994	485,331	57,167	19,673	6,452	154,526	8,375
None or not reported	34,727	-	14,609	-	634	-	19,484	-
2-9	223,935	1,081	141,358	712	6,273	32	76,304	336
10-24	163,097	2,417	128,048	1,929	5,390	77	29,660	411
25-49	96,692	3,168	80,264	2,661	2,976	92	13,451	416
50-99	65,593	4,238	55,885	3,643	2,211	137	7,497	458
100-249	41,364	5,287	36,205	4,660	963	117	4,195	510
250-499	15,827	4,467	13,776	3,911	376	99	1,675	456
500-999	8,323	4,683	7,084	4,016	249	140	990	527
1,000-2,499	5,549	6,943	4,634	5,808	233	290	682	845
2,500-4,999	2,181	6,170	1,758	4,997	133	361	291	812
5,000-9,999	1,152	6,469	907	5,173	103	550	143	746
10,000-19,999	609	6,667	451	5,056	55	595	103	1,016
20,000-49,999	345	8,477	254	6,352	54	1,303	37	822
50,000 or more	135	11,926	98	8,249	21	2,659	15	1,018

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D6(a). Number of non-401(k) DC Plans and Active Participants
by size of plan and extent of participant direction of investments, 2009**

Number of Participants 1/	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) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/
Total	147,066	11,709	41,180	5,331	2,691	458	103,195	5,920
None or not reported	18,739	-	2,203	-	143	-	16,392	-
2-9	74,003	305	21,151	85	1,435	6	51,417	215
10-24	24,585	340	6,651	95	553	7	17,381	238
25-49	10,686	331	3,201	103	144	4	7,341	224
50-99	6,928	431	2,341	153	191	13	4,396	265
100-249	5,396	683	2,213	297	88	11	3,094	375
250-499	2,729	759	1,351	384	38	9	1,341	365
500-999	1,770	965	922	514	36	18	812	432
1,000-2,499	1,249	1,543	670	834	22	25	557	683
2,500-4,999	490	1,397	243	702	14	41	233	654
5,000-9,999	268	1,461	143	802	13	76	112	583
10,000-19,999	143	1,420	60	618	5	45	78	756
20,000-49,999	64	1,424	28	628	5	123	31	672
50,000 or more	14	652	3	115	2	79	9	459

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D6(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2009**

Number of Participants 1/	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) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/	Number of Plans	Active Participants (thousands) 2/
Total	512,464	60,285	444,151	51,836	16,982	5,994	51,331	2,455
None or not reported	15,988	-	12,406	-	491	-	3,091	-
2-9	149,932	776	120,208	628	4,838	26	24,886	122
10-24	138,512	2,077	121,396	1,835	4,837	70	12,279	173
25-49	86,005	2,838	77,063	2,558	2,832	88	6,110	192
50-99	58,665	3,808	53,543	3,490	2,021	125	3,101	193
100-249	35,968	4,604	33,992	4,362	875	106	1,101	135
250-499	13,098	3,708	12,425	3,527	338	90	334	91
500-999	6,552	3,719	6,162	3,502	213	122	178	95
1,000-2,499	4,300	5,400	3,964	4,974	212	264	124	162
2,500-4,999	1,691	4,773	1,515	4,295	118	320	58	158
5,000-9,999	884	5,008	764	4,371	89	474	31	164
10,000-19,999	466	5,248	391	4,438	50	549	25	260
20,000-49,999	281	7,054	226	5,724	49	1,180	6	150
50,000 or more	120	11,274	95	8,134	19	2,580	6	559

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D7. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2009
(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	\$1,870	\$990	\$373	\$507
Employer real property	323	17	25	281
Real estate (exc. employer real property)	872	530	140	202
Employer securities	150,386	78,898	62,403	9,086
Participant loans	49,146	40,730	6,815	1,601
Loans (other than to participants)	1,507	430	228	849
Other investments 2/	2,267,550	1,805,046	351,536	110,968
Form 5500 Short Form Assets 3/	<u>262,410</u>	<u>223,760</u>	<u>13,330</u>	<u>25,320</u>
TOTAL ASSETS	2,734,064	2,150,400	434,851	148,813
TOTAL LIABILITIES	<u>10,348</u>	<u>6,057</u>	<u>2,926</u>	<u>1,365</u>
NET ASSETS	2,723,717	2,144,344	431,925	147,448

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

NOTE: Excludes plans covering only one participant.

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D8. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2009
(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	\$84,371	\$67,651	\$11,629	\$5,091
Participant contributions	160,251	133,953	19,735	6,563
Contributions from others (including rollovers)	12,923	10,977	863	1,083
Noncash contributions	812	683	119	10
All other income 2/	<u>434,825</u>	<u>349,625</u>	<u>65,200</u>	<u>20,000</u>
TOTAL INCOME	693,182	562,889	97,546	32,747
EXPENSES				
Total benefit payments	208,467	166,713	31,670	10,083
Certain deemed and/or corrective distributions 3/	1,294	1,158	95	41
Administrative expenses 4/	2,150	1,628	349	174
Other or unspecified expenses	<u>1,017</u>	<u>704</u>	<u>224</u>	<u>93</u>
TOTAL EXPENSES	212,928	170,203	32,338	10,386
NET INCOME	480,254	392,686	65,208	22,360

NOTE: Excludes plans covering only one participant.

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

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2009
(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	\$2,373	\$1,980	\$297	\$96
Employer contrib. receivable	15,796	11,957	3,014	824
Participant contrib. receivable	1,613	1,339	207	67
Other receivables	15,731	4,635	7,138	3,958
Interest-bearing cash	45,966	37,792	5,153	3,021
U. S. Government securities	17,610	9,568	2,142	5,900
Corporate debt instruments: Preferred	4,029	1,132	579	2,318
Corporate debt instruments: All other	9,351	6,143	1,679	1,530
Preferred stock	226	138	44	44
Common stock	42,601	27,138	7,244	8,219
Partnership/joint venture interests	965	586	134	245
Real estate (exc. employer real property)	494	348	64	82
Loans (other than to participants)	1,174	319	144	710
Participant loans	47,433	39,210	6,734	1,488
Assets in common/collective trusts	265,453	210,959	38,890	15,604
Assets in pooled separate accounts	86,421	80,471	3,940	2,011

(continued...)

Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2009
(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	\$552,941	\$388,410	\$150,997	\$13,534
Assets in 103-12 investment entities	2,017	1,970	12	35
Assets in registered investment comp.	946,393	813,054	100,984	32,356
Assets in insurance co. general account	59,484	50,732	7,455	1,297
Other general investments	50,963	39,611	9,984	1,368
Employer securities	149,126	78,413	61,880	8,833
Employer real property	310	5	25	281
Buildings and other property used by plan	5	2	3	*/
Other or unspecified assets	<u>27,145</u>	<u>24,907</u>	<u>997</u>	<u>1,241</u>
TOTAL ASSETS	2,345,620	1,830,819	409,738	105,063
LIABILITIES				
Benefit claims payable	477	333	104	40
Operating payables	1,097	925	127	45
Acquisition indebtedness	1,403	337	946	121
Other liabilities	<u>6,902</u>	<u>4,208</u>	<u>1,615</u>	<u>1,079</u>
TOTAL LIABILITIES	9,879	5,802	2,792	1,285
NET ASSETS	2,335,741	1,825,016	406,946	103,779

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

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

*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2009
(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	\$67,850	\$54,324	\$10,212	\$3,314
Participants	133,262	110,573	17,978	4,711
Others (including rollovers)	9,926	8,495	701	729
Noncash contributions	<u>813</u>	<u>683</u>	<u>119</u>	<u>10</u>
Total contributions	211,851	174,075	29,011	8,764
Interest earnings:				
Interest-bearing cash	965	611	296	58
U. S. Government securities	620	346	56	218
Corporate debt instruments	567	305	87	175
Non-participant loans	128	47	29	53
Participant loans	2,693	2,211	395	87
Other or unspecified interest	<u>3,022</u>	<u>2,520</u>	<u>399</u>	<u>103</u>
Total interest earnings	7,996	6,039	1,262	694
Dividends:				
Preferred stock	190	60	123	7
Common stock	4,882	2,697	1,821	364
Registered investment company shares (e.g. mutual funds)	<u>13,213</u>	<u>11,776</u>	<u>1,136</u>	<u>302</u>
Total dividend income	18,286	14,534	3,080	673
Rents	25	*/	5	20
Net gain (loss) on sale of assets	662	341	-309	630
Unrealized appreciation:				
Unrealized appreciation of real estate	2,122	802	1,278	42
Other unrealized appreciation	<u>31,431</u>	<u>20,498</u>	<u>7,731</u>	<u>3,203</u>
Total unrealized appreciation	33,553	21,299	9,009	3,244
Net invest. gain from common/col. trusts	28,403	22,875	3,238	2,290
Net invest. gain from pooled sep. accounts	16,556	15,474	726	356
Net invest. gain from master trusts	89,026	63,303	23,908	1,814
Net invest. gain from 103-12 invest. entities	2,656	1,140	1,470	46
Net invest. gain from reg. invest. companies	166,060	145,420	16,554	4,086
Other or unspecified income	<u>10,078</u>	<u>8,099</u>	<u>919</u>	<u>1,061</u>
TOTAL INCOME	585,151	472,600	88,872	23,679

(continued...)

Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2009
(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	\$170,411	\$135,335	\$28,048	\$7,028
Payments to insurance carriers for benefits	34	32	1	2
Other or unspecified benefits	<u>1,901</u>	<u>1,601</u>	<u>112</u>	<u>188</u>
Total benefit payments	172,347	136,967	28,161	7,218
Interest expense	213	27	171	15
Corrective distributions	394	347	42	5
Deemed distribution of participant loans	592	530	43	19
Administrative expenses:				
Professional fees	270	211	49	10
Contract administrator fees	451	368	59	24
Investment advisory and management fees	494	373	80	40
Other or unspecified admin. expenses	<u>391</u>	<u>249</u>	<u>112</u>	<u>29</u>
Total administrative expenses	1,605	1,201	300	104
Unspecified expenses	<u>392</u>	<u>386</u>	<u>4</u>	<u>2</u>
TOTAL EXPENSES	175,544	139,458	28,722	7,364
NET INCOME	409,607	333,142	60,150	16,315

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

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

*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits
by type of plan, 2009**

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	6,522	12,982	10,005	\$772,326	\$53,004	\$57,616
Profit sharing and thrift-savings	2,158	11,122	8,637	672,371	47,444	50,688
Stock bonus plans	2,555	1,307	951	72,550	3,938	5,069
Target benefit plans	2	1	1	63	-	27
Money purchase plans	35	4	3	384	14	25
Other defined contribution plans	1,771	547	413	26,958	1,607	1,808

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

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. 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/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active Participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

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

4/ Includes both employer and employee contributions.

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

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2009

Type of Plan 1/	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 2/	Total Assets (millions) 3/	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	6,522	12,982	10,005	\$772,326	\$53,004	\$57,616
Nonleveraged ESOPs	3,631	10,902	8,376	615,686	42,794	49,404
Leveraged ESOPs	2,891	2,080	1,628	156,640	10,209	8,212

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

NOTE: Excludes plans covering only one participant.

1/ About 1% of defined contribution plans report more than one plan type. These plans are assigned whichever plan type appears first in the list. 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/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any nonvested former employees who have not yet incurred a break in service. Active Participants also include individuals who are eligible to elect to have the employer make payments to a Code section 401(k) plan. For Form 5500 Short Form filers, all reported participants are assumed to be active.

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D13. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants and primary or supplemental status, 2009**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
Total	6,522	2,500	4,022
None or not reported	218	116	103
2-9	309	246	64
10-24	783	411	372
25-49	1,295	473	822
50-99	1,105	349	755
100-249	1,296	514	782
250-499	575	177	398
500-999	282	71	211
1,000-2,499	211	46	164
2,500-4,999	123	31	93
5,000-9,999	104	21	83
10,000-19,999	90	22	69
20,000-49,999	87	15	72
50,000 or more	43	8	35

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

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2009**

(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
ASSETS			
Total noninterest-bearing cash	\$1,218	\$1,106	\$112
Employer contrib. receivable	4,988	4,183	805
Participant contrib. receivable	334	267	67
Other receivables	7,437	600	6,837
Interest-bearing cash	7,763	6,872	891
U. S. Government securities	6,097	5,920	177
Corporate debt instruments: Preferred	686	586	100
Corporate debt instruments: All other	2,341	2,275	67
Preferred stock	71	22	50
Common stock	10,525	6,018	4,507
Partnership/joint venture interests	4	2	1
Real estate (exc. employer real property)	282	280	2
Loans (other than to participants)	212	148	64
Participant loans	12,888	11,051	1,837
Assets in common/collective trusts	68,950	57,379	11,571
Assets in pooled separate accounts	3,302	2,635	667

(continued...)

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2009**
(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets in master trusts	\$309,665	\$268,263	\$41,402
Assets in 103-12 investment entities	12	6	6
Assets in registered investment comp.	129,714	107,101	22,614
Assets in ins. co. general account	13,839	12,600	1,239
Other general investments	14,756	11,398	3,358
Employer securities	165,741	112,500	53,241
Employer real property	23	4	19
Buildings and other property used by plan	-	-	-
Other or unspecified assets	<u>271</u>	<u>166</u>	<u>105</u>
TOTAL ASSETS	761,119	611,381	149,738
LIABILITIES			
Benefit claims payable	182	154	28
Operating payables	606	434	172
Acquisition indebtedness	7,694	1,721	5,973
Other liabilities	<u>5,912</u>	<u>1,407</u>	<u>4,505</u>
TOTAL LIABILITIES	14,394	3,715	10,678
NET ASSETS	746,726	607,666	139,060

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2009.

Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2009
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
INCOME			
Contributions received or receivable from:			
Employers	\$17,840	\$13,890	\$3,950
Participants	30,859	26,211	4,649
Others (including rollovers)	1,224	1,008	216
Noncash contributions	<u>1,033</u>	<u>963</u>	<u>69</u>
Total contributions	50,957	42,073	8,884
Interest earnings:			
Interest-bearing cash	329	288	41
U. S. Government securities	176	173	3
Corporate debt instruments	131	125	6
Non-participant loans	14	6	8
Participant loans	691	599	93
Other or unspecified interest	<u>762</u>	<u>460</u>	<u>302</u>
Total interest earnings	2,104	1,651	453
Dividends:			
Preferred stock	463	277	186
Common stock	3,893	3,086	807
Registered investment company shares (e.g. mutual funds)	<u>1,594</u>	<u>1,411</u>	<u>183</u>
Total dividend income	5,950	4,774	1,176
Rents	*/	*/	-
Net gain (loss) on sale of assets	81	128	-47
Unrealized appreciation:			
Unrealized appreciation of real estate	1,375	714	661
Other unrealized appreciation	<u>9,046</u>	<u>5,507</u>	<u>3,539</u>
Total unrealized appreciation	10,422	6,221	4,200
Net inv. gain from common/col. trusts	7,442	6,773	668
Net inv. gain from pooled sep. accounts	501	453	48
Net inv. gain from master trusts	49,253	43,477	5,776
Net inv. gain from 103-12 inv. entities	1,465	4	1,461
Net inv. gain from reg. Inv. companies	20,563	17,867	2,696
Other or unspecified income	<u>1,939</u>	<u>1,854</u>	<u>86</u>
TOTAL INCOME	150,676	125,275	25,401

(continued...)

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2009**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
EXPENSES			
Benefit payments and payments to provide benefits			
Direct benefit payments	\$54,992	\$47,662	\$7,330
Payments to ins. carriers for benefits	3	3	*/
Other or unspecified benefits	<u>232</u>	<u>165</u>	<u>66</u>
Total benefit payments	55,226	47,830	7,396
Interest expense	34	13	20
Corrective distributions	112	103	10
Deemed distrib. of partic. loans	792	149	643
Administrative expenses:			
Professional fees	90	58	33
Contract administrator fees	73	64	10
Investment advisory and management fees	108	88	21
Other or unspecified admin. expenses	<u>147</u>	<u>111</u>	<u>36</u>
Total administrative expenses	419	320	99
Unspecified expenses	<u>26</u>	<u>3</u>	<u>22</u>
TOTAL EXPENSES	56,609	48,418	8,191
NET INCOME	94,067	76,856	17,210

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

*/ Less than \$500,000.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table D16. Number of Defined Contribution Plans, Total Participants,
Active Participants, Assets, Contributions, and Benefits
by 401(k) and ESOP status, 2009**

401(k) / ESOP Status	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 1/	Total Assets (millions) 2/	Total Contributions (millions) 3/	Total Benefits (millions) 4/
TOTAL	659,530	87,448	71,994	\$3,317,076	\$298,656	\$241,351
401(k), not ESOP	511,177	61,260	51,586	2,044,554	209,517	156,307
ESOP, not 401(k)	5,235	1,743	1,306	82,816	4,163	5,457
401(k) and ESOP	1,286	11,239	8,699	689,510	48,840	52,159
Not 401(k), not ESOP	141,831	13,206	10,404	500,196	36,135	27,428

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

NOTE: Excludes plans covering only one participant.

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

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

3/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2009.

Appendix: Changes for the 2009 Private Pension Plan Research File and the 2009 Private Pension Plan Bulletin

Introduction of the Form 5500 Short Form

Beginning in 2009, certain pension and welfare plans were afforded ERISA reporting relief through the introduction of the Form 5500 Short Form (Form 5500-SF), a single simplified Form combining certain elements of both the original Form 5500 and the Schedule I (Financial Information – Small Plan). In general, a plan is eligible to file a Form 5500-SF if the plan covers fewer than 100 participants (i.e. is a “small” plan), is exempt from audit requirements, holds only assets that are secure and whose fair value is readily determinable, holds no employer securities, and is not a multiemployer plan.¹ Approximately 400,000 plans included in the *2009 Private Pension Plan Research File* filed a Form 5500-SF. The *2009 Private Pension Plan Research File* contains more than 600,000 small plans: 400,000 2009 Form 5500-SF plan filings, 150,000 2009 Form 5500 and Schedule I plan filings, and 50,000 2008 and Schedule I plan filings.²

The Form 5500-SF does not require plans to report three important pieces of information that is required of plans filing a Form 5500 and Schedule I.

1. The Form 5500-SF does not require information regarding the plan funding arrangement or plan benefit arrangement. Therefore, Tables A5, B8, and B9 now display a row for Form 5500-SF plan filings.³
2. Form 5500-SF filers report the “Total number of participants at the end of the plan year,” “Total number of participants at the beginning of the plan year,” and “Total number of participants with account balances as of the end of the plan year.” On the Form 5500, plans report “Active participants,” “Retired or separated participants receiving benefits,” “Other retired or separated participants entitled to future benefits,” and “Deceased participants whose beneficiaries are receiving or are entitled to receive benefits” in addition to the three line items reported on the Form 5500-SF. As a result, for purposes of the *Private Pension Plan Bulletin* publication, all participants reported on the Form 5500-SF are assumed to be active participants and the other participant categories are assumed to be zero.

¹ For more information on Form 5500-SF filing requirements, see *2009 Instructions for Form 5500-SF* available at <http://www.dol.gov/ebsa/pdf/2009-5500-SFinst.pdf>.

² The *Private Pension Plan Bulletin* is comprised of a sampling of Form 5500 plan filings with a plan year ending date in 2009.

³ The alternative would have been to include these plans in the “Not Determinable” row of the relevant tables.

3. The Form 5500-SF contains a compressed section of financial information: (1) corrective distributions are combined with certain deemed distributions of participant loans on one line item, and (2) there are no line items for “Specific assets.” Tables A3, A4, D7, and D8 have been adjusted to account for the compressed financial information.

Changes to Schedule H

Beginning with the 2009 Schedule H, a new line item has been added to the “Income and Expense Statement” under the subcategory “Dividends” referring to dividends from “Registered investment company shares (e.g. mutual funds).” Therefore, Tables C9, C10, C11, D2, D10, and D15 were adjusted to reflect this additional line item.⁴ Approximately nine percent of Schedule H filers included in the *2009 Private Pension Plan Research File* filed a 2008 Schedule H. Therefore, it is likely that dividends on registered investment company shares are understated.

Changes to Schedule I

Minimally affecting the *2009 Private Pension Plan Bulletin*, a new line item, “Administrative service providers (salaries, fees, and commissions),” was added to the 2009 Form 5500 Schedule I under “Income, Expenses, and Transfers for this Plan Year.” Consequently, a new line item for “Administrative expenses” was added to Tables A3, A4, D7, and D8 as Schedules H, I, and the Form 5500-SF, now have one additional common financial field.

EFAST2

Effective January 1, 2010, the Department of Labor (the “Department”) required all Form 5500 and related Schedules and Attachments be filed electronically through the EFAST2 processing system. Prior to January 1, 2010, some employee benefit plans mailed paper Form 5500 filings to the Department. Paper Form 5500 filings were entered into an electronic Form 5500 database using optical character recognition (OCR) scanning software, which occasionally mis-scanned the data. In creating the *Private Pension Plan Research File* the Department manually corrected such mistakes by reviewing the scanned PDF image of filings determined to

⁴ The *Private Pension Plan Bulletin* is comprised of a sampling of Form 5500 plan filings with a plan year ending date in 2009. Therefore some of these filings use the 2008 Form 5500.

contain potential scanning errors and updating any values found to be incorrect. The new mandatory electronic filing requirement has negated the ability (and hopefully the need) to compare originally submitted paper Form 5500 filings with the electronic data.

Additionally, during the transition to the EFAST2 processing system, certain Form 5500 paper filings received at the end of 2010 were minimally scanned for data, resulting in electronic data records for these filings consisting of only Employer Identification Numbers (EIN) and plan names with no financial and participation data. The lack of information for these minimally scanned plans impacted the weights used for the *2009 Private Pension Plan Research File*. The most notable difference in the weights involve defined benefit (DB) retirement plans; a higher percentage of Form 5500 filings for DB retirement plans included in the *2009 Private Pension Plan Research File* were filed using 2008 Form 5500s due to the fact that DB retirement plans more often have a plan year ending date that is not the final day of the year.⁵

Weights

As discussed in detail in the *2009 Private Pension Plan Research File User Guide* (forthcoming 2012), the *Private Pension Plan Research File* uses weights to adjust the underlying data for missing Form 5500 filings – filings that have either not been received, not been processed, or were never completed. Prior to the *2005 Private Pension Plan Research File*, weights were calculated by tabulating a universe of pension plan filings consisting of all plan filings for the year in question, along with all plan filings submitted in either of the prior two years and the year following (a “straddling” weighting methodology). (For example the *2004 Private Pension Plan Research File* used weights calculated from a universe of all 2004 filings along with all filings submitted in **either** 2002 or 2003 **and** 2005.) Beginning with the *2005 Private Pension Plan Research File*, the production date for the *Private Pension Plan* products was advanced. As a result of the new publication schedule, the 2006 Form 5500 data were not sufficiently complete to continue using the “straddling” weighting methodology.

The Department considered a weighting methodology based upon a universe of the Form 5500 pension plan filings for the prior year which incorporates indications of the plan’s intention to terminate (a “non-terminating plans” weighting methodology). Comparison of the “straddling” weighting methodology with the “non-terminating plans” weighting methodology revealed that the “non-terminating plans” methodology produced weights significantly higher than the “straddling” methodology. To adjust for the differences in the methodologies, the Department created a historical adjustment factor using a weighted average of the difference

⁵ Ibid.

between the two methods for the prior two years. Thus for 2005 through 2008 the *Private Pension Plan Research Files* used an “adjusted non-terminating plans” weighting methodology.

The 2009 *Private Pension Plan Research File* returns to using the “straddling” weighting methodology for two reasons.

1. EFAST2 appears to have compressed the Form 5500 filing cycle. Table 1 below reveals that the universe of retirement plan Form 5500 filings has become complete earlier with each passing year. As a point of reference, by October two years after the plan year, the percentage of non-terminating plans from the year prior was 93 percent for plan years 2005, 2007, and 2009. Therefore, the Department deemed the 2010 data to be essentially complete in October of 2011.⁶
2. Due to the minimal processing of certain filings as discussed under EFAST2 above, the number of Form 5500 retirement filings not available for inclusion in the 2009 *Private Pension Plan Research File* is higher than expected, particularly for DB plans. Therefore, the downward adjustment used in the “adjusted non-terminating” weighting methodology is undesirable for 2009.⁷

Table 1

Plan Year	Month and Year of Calculation	Completion Rate
2005	October 2006	65%
2007	October 2008	65%
2009	October 2010	91%
2010	October 2011	94%

⁶ The Form 5500 data will never be 100 percent complete as a portion of private pension plans terminate without indicating their intention to terminate on the Form 5500. For purposes of the *Private Pension Plan Research File*, the Department uses an essentially complete definition.

⁷ For more information, please see the 2009 *Private Pension Plan Research File User Guide* (forthcoming 2012).