

Private Pension Plan Bulletin
Abstract of 2011 Form 5500 Annual Reports

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HIGHLIGHTS FROM THE 2011 FORM 5500 REPORTS

Over the past three decades, as the U.S. private pension system has shifted from defined benefit (DB) plans toward defined contribution (DC) plans, often to a 401(k) type DC plan, the financing of retirement benefits has shifted from employers to participants. In 1978, when legislation was enacted authorizing 401(k) type plans that allow employees to contribute to their own retirement plan on a pre-tax basis, participants contributed 29 percent of the contributions to DC plans and only 11 percent of total contributions¹ to all DB and DC pension plans. In the years following 1978, employee contributions 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 2011 plan years are summarized below.

- The total amount of assets held by pension plans increased 1.0 percent to \$6.35 trillion in 2011. DB plan assets increased 2.8 percent to \$2.52 trillion, while DC plan assets decreased by 0.1 percent to \$3.83 trillion. (See *Historical Publication* Table E11.)
- The total number of pension plans decreased in 2011 to approximately 683,000 plans, a 2.5 percent decrease over 2010. The number of DC plans declined by 2.5 percent, while the number of DB plans decreased by 2.8 percent. (See *Historical Publication* Table E1.)

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

- In 2011, the total active participant² count decreased from 90.6 million to 90.2 million. The number of active participants in DB plans decreased for the twelfth straight year, by 3.9 percent in 2011. The number of active participants in DC plans increased to 73.7 million in 2011, up 0.3 percent from 73.4 million in 2010. (See *Historical Publication* Table E8.)
- The number of 401(k) type plans decreased from 519,000 to 513,000 in 2011. The number of active participants in 401(k) type plans grew by 1.4 percent. (See *Historical Publication* Tables E24 and E25.)
- DC plan contributions increased by 5.1 percent, to \$330.2 billion. DB plan contributions increased by 3.2 percent to \$135.2 billion. Overall, contributions to pension plans increased by 4.5 percent in 2011 to \$465.4 billion. (See *Historical Publication* Table E14.)
- In 2011, pension plans disbursed \$471.8 billion for payment of benefits, with \$172.5 billion being disbursed from DB plans and \$299.3 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 2010 of 1.7 percent for DB plans and 4.2 percent for DC plans. (See *Historical Publication* Table E17.)
- Overall, pension plans disbursed \$6.4 billion more than they received in contributions, 1.4 percent of contributions. DB plans

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/2011-5500inst.pdf>.

disbursed \$37.3 billion more than they collected in contributions, while DC plans disbursed \$30.8 billion less than they received in contributions. (See *Historical Publication* Tables E14 and E17.)

- The number of DB plans that report being fully frozen decreased in 2011 to 10,400 from 10,500 in 2010. The share of DB plan assets in plans that were frozen jumped from 11.3 percent in 2010 to 12.0 percent in 2011. (See Table C14.)
- Among the 513,000 401(k) type plans in 2011, 87.3 percent allowed participants to direct investment of all of their assets, 3.1 percent allowed participants to direct investment of a portion of their assets, and 9.6 percent did not allow any participant direction. (See *Historical Publication* Table E24.)

The following chart summarizes certain trends discussed above.

Table of Highlights for 2011 and 2010

	2011	2010	Percentage Change from previous year
Number of Pension Plans			
All Plans	683,647	701,000	-2.5%
DB Plans	45,256	46,591	-2.9
DC Plans	638,390	654,421	-2.4
401(k) Type Plans	513,000	519,000	-1.2
Plans with Fewer than 100 participants	598,488	615,436	-2.8
Plans with 100 or more participants	85,159	85,575	-0.5
Amount of Assets 1/			
All Plans	\$6.35	\$6.28	1.0%
DB Plans	2.52	2.45	2.8
DC Plans	3.83	3.83	-0.1
Plan Contributions 2/			
All Plans	\$465.5	\$445.3	4.5%
DB Contributions	135.2	131.1	3.2
DC Contributions	330.2	314.3	5.1
Total Participants 3/	129.6	129.7	-0.1%
Active Participants 3/	90.2	90.6	-0.5%

1/ Amounts in trillions.

2/ Amounts in billions.

3/ Amounts in millions.

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2011**

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	683,647	129,581	90,175	\$6,345,595	\$465,445	\$471,884
Defined Benefit	45,256	40,876	16,507	2,516,109	135,232	172,549
Cash balance	8,417	12,150	5,271	836,614	35,708	55,038
Other defined benefit	36,840	28,726	11,236	1,679,494	99,523	117,511
Defined Contribution	638,390	88,705	73,668	3,829,487	330,213	299,335
Profit sharing and thrift-savings	598,327	75,932	63,874	3,295,742	293,235	265,287
Stock bonus	3,009	1,414	1,007	101,470	5,165	7,936
Target benefit	637	59	48	3,065	145	261
Money purchase	12,584	2,753	1,989	115,122	7,171	7,827
Annuity-403(b)(1)	17,262	6,085	4,785	239,126	19,440	13,374
Custodial account-403(b)(7)	3,093	1,060	899	30,407	2,886	2,092
Other defined contribution	3,479	1,404	1,066	44,555	2,170	2,557

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 and Graphs 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 2011.

**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, 2011**

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	85,159	117,782	78,788	\$5,721,149	\$404,583	\$404,885
Defined Benefit	9,839	40,433	16,106	2,475,188	129,382	166,294
Cash balance	1,270	12,049	5,171	830,131	34,227	54,111
Other defined benefit	8,569	28,384	10,935	1,645,057	95,155	112,183
Defined Contribution	75,320	77,350	62,682	3,245,961	275,201	238,591
Profit sharing and thrift-savings	64,858	65,282	53,543	2,746,807	241,009	208,573
Stock bonus	1,187	1,336	948	96,333	4,836	7,504
Target benefit	46	53	42	2,583	116	209
Money purchase	1,805	2,601	1,846	102,720	6,467	6,225
Annuity-403(b)(1)	5,634	5,738	4,447	228,072	18,235	12,394
Custodial account-403(b)(7)	931	1,001	841	28,973	2,653	1,563
Other defined contribution	860	1,339	1,014	40,473	1,885	2,123

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 and Graphs 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 2011.

**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, 2011**

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	598,488	11,799	11,387	\$624,446	\$60,862	\$66,998
Defined Benefit	35,418	443	402	40,921	5,850	6,255
Cash balance	7,147	102	100	6,484	1,482	927
Other defined benefit	28,271	342	302	34,437	4,368	5,328
Defined Contribution	563,070	11,356	10,986	583,525	55,012	60,744
Profit sharing and thrift-savings	533,468	10,650	10,331	548,936	52,226	56,714
Stock bonus	1,822	78	59	5,136	330	432
Target benefit	591	6	6	481	30	52
Money purchase	10,779	152	143	12,402	704	1,603
Annuity-403(b)(1)	11,629	347	338	11,054	1,204	980
Custodial account-403(b)(7)	2,162	59	58	1,434	234	528
Other defined contribution	2,619	65	52	4,082	285	434

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 and Graphs 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 2011.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2011**
(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/	90,175	16,507	73,668	82,606	12,327	70,278	7,569	4,180	3,389
Retired or separated participants receiving benefits	12,629	11,625	1,004	9,417	8,497	919	3,212	3,128	85
Other retired or separated participants with vested right to benefits	26,777	12,744	14,033	22,684	9,618	13,066	4,093	3,126	967
Total Participants	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
Participants with account balances 4/	66,334	63	66,270	62,971	61	62,910	3,363	2	3,361
Beneficiaries 5/	2,329	2,091	238	1,706	1,484	223	623	607	16
Total participants and beneficiaries	131,911	42,967	88,943	116,413	31,927	84,487	15,498	11,041	4,457

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 and Graphs 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/ 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.

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 2011.

**Table A3. Balance Sheet of Pension Plans
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$97,463	\$91,806	\$5,657
Employer real property	429	92	337
Real estate (other than employer real property)	16,185	13,841	2,344
Employer securities	258,428	3,293	255,136
Participant loans	59,667	187	59,480
Loans (other than to participants)	7,259	4,442	2,817
Other investments 1/	5,407,667	2,370,117	3,037,550
Form 5500 Short Form Assets 2/	<u>498,494</u>	<u>32,331</u>	<u>466,163</u>
Total Assets	6,345,595	2,516,109	3,829,487
Total Liabilities	82,792	51,661	31,132
Net Assets	6,262,800	2,464,448	3,798,352

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 are summarized on this line item.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table A4. Income Statement of Pension Plans
by type of plan, 2011**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Employer contributions	\$255,941	\$133,831	\$122,109
Participant contributions	186,635	884	185,751
Contributions from others (including rollovers)	21,228	440	20,788
Noncash contributions	1,641	76	1,564
All other income 1/	<u>148,841</u>	<u>129,183</u>	<u>19,658</u>
Total Income	614,285	264,415	349,871
Expenses			
Total benefit payments	471,884	172,549	299,335
Certain deemed and/or corrective distributions 2/	1,608	5	1,602
Administrative expenses 3/	14,055	9,795	4,260
Other or unspecified expenses	<u>1,473</u>	<u>104</u>	<u>1,369</u>
Total Expenses	489,020	182,454	306,566
Net Income	125,266	81,961	43,305

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" includes only the "Administrative service providers" line item.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2011**
(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	\$6,345,595	\$2,516,109	\$3,829,487	\$5,708,262	\$2,050,611	\$3,657,652	\$637,328	\$465,498	\$171,831
Form 5500 Short Form 3/	498,494	32,331	466,163	498,489	32,331	466,158	-	-	-
Insurance	58,191	18,000	40,191	57,975	17,879	40,097	216	122	95
Section 412(i) ins.	308	75	233	308	75	233	-	-	-
Trust	4,002,203	1,654,137	2,348,066	3,704,442	1,476,407	2,228,036	297,760	177,730	120,030
Trust and insurance	1,786,392	811,566	974,826	1,447,040	523,920	923,120	339,352	287,646	51,706
Not determinable	8	*/	8	8	*/	8	-	-	-

Funding arrangement for payment of benefits

Total	\$6,345,595	\$2,516,109	\$3,829,487	\$5,708,262	\$2,050,611	\$3,657,652	\$637,328	\$465,498	\$171,831
Form 5500 Short Form 3/	498,494	32,331	466,163	498,489	32,331	466,158	-	-	-
Insurance	69,188	19,635	49,552	69,027	19,534	49,493	161	101	60
Section 412(i) ins.	380	150	230	301	71	230	79	79	-
Trust	4,323,172	1,818,401	2,504,772	3,884,908	1,524,381	2,360,527	438,264	294,019	144,245
Trust and insurance	1,454,354	645,592	808,762	1,255,530	474,294	781,236	198,824	171,298	27,526
Not determinable	8	*/	8	8	*/	8	-	-	-

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/ 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.

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2011**

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	683,647	129,581	\$6,345,595	45,256	40,876	\$2,516,109	638,390	88,705	\$3,829,487
	Single Employer 2/ Multiemployer 3/	680,906 2,741	114,707 14,875	5,708,267 637,328	43,814 1,442	30,443 10,433	2,050,611 465,498	637,092 1,299	84,264 4,441	3,657,656 171,831
Noncollectively bargained plans	Total	674,599	98,840	4,639,555	41,417	22,973	1,469,850	633,182	75,868	3,169,705
	Single Employer 2/	674,599	98,840	4,639,555	41,417	22,973	1,469,850	633,182	75,868	3,169,705
Collective bargaining plans	Total	9,047	30,741	1,706,041	3,839	17,903	1,046,259	5,208	12,838	659,782
	Single Employer 2/	6,306	15,866	1,068,712	2,397	7,470	580,761	3,909	8,396	487,952
	Multiemployer 3/	2,741	14,875	637,328	1,442	10,433	465,498	1,299	4,441	171,831

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 and Graphs 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/ 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.

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.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2011**

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	683,647	45,256	638,390	680,899	43,813	637,086	2,741	1,442	1,299
None or not reported	31,745	3,220	28,526	31,694	3,200	28,493	51	19	31
2-9	242,454	21,087	221,367	242,431	21,085	221,346	17	1	16
10-24	161,223	6,134	155,089	161,214	6,132	155,082	9	2	7
25-49	95,665	2,632	93,033	95,637	2,624	93,013	28	8	20
50-99	67,400	2,346	65,054	67,335	2,321	65,014	65	24	41
100-249	43,455	2,655	40,799	43,225	2,550	40,675	230	105	125
250-499	17,663	1,856	15,806	17,292	1,678	15,615	370	179	192
500-999	10,062	1,498	8,564	9,564	1,218	8,346	498	280	218
1,000-2,499	7,270	1,684	5,586	6,613	1,328	5,285	657	356	301
2,500-4,999	3,115	855	2,259	2,752	669	2,084	362	187	175
5,000-9,999	1,750	585	1,165	1,534	466	1,069	215	119	96
10,000-19,999	964	319	645	848	240	608	115	79	36
20,000-49,999	615	256	359	536	205	330	79	50	28
50,000 or more	267	130	137	223	97	126	44	33	11

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 and Graphs 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.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2011**

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	683,647	45,256	638,390	680,899	43,813	637,086	2,741	1,442	1,299
None or not reported	33,558	3,717	29,841	33,513	3,701	29,813	44	16	27
\$1-24K	22,399	203	22,196	22,388	195	22,192	11	7	4
25-49K	18,036	230	17,806	18,026	224	17,802	9	5	4
50-99K	33,378	812	32,566	33,365	807	32,558	12	5	7
100-249K	85,827	3,815	82,012	85,807	3,805	82,002	20	10	10
250-499K	106,838	5,640	101,197	106,820	5,634	101,186	15	6	9
500-999K	127,271	8,149	119,122	127,226	8,135	119,091	45	14	30
1-2.49M	135,660	9,826	125,834	135,563	9,801	125,762	95	25	70
2.5-4.9M	55,882	3,689	52,193	55,727	3,637	52,090	155	53	102
5-9.9M	28,730	2,026	26,704	28,492	1,941	26,551	238	85	153
10-24.9M	18,171	2,175	15,996	17,691	1,964	15,727	480	211	269
25-49.9M	7,010	1,387	5,624	6,595	1,153	5,441	416	233	183
50-74.9M	2,781	722	2,058	2,555	597	1,958	226	125	100
75-99.9M	1,580	480	1,100	1,392	359	1,033	188	121	67
100-149.9M	1,835	586	1,249	1,634	458	1,176	201	128	73
150-199.9M	967	310	657	858	246	611	109	64	46
200-249.9M	627	226	401	541	177	364	86	49	37
250-499.9M	1,400	514	886	1,218	390	828	182	124	58
500-999.9M	769	305	464	665	228	437	104	77	27
1-2.49B	586	275	310	514	218	296	72	57	14
2.5B or more	342	168	174	309	143	166	33	25	8

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.

NOTE: 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 2011.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2011**

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	683,647	45,256	638,390	680,899	43,813	637,086	2,741	1,442	1,299
Agriculture	7,471	464	7,008	7,461	456	7,006	10	8	2
Mining	3,753	359	3,394	3,740	356	3,384	13	3	10
Construction	52,561	2,311	50,251	51,406	1,760	49,645	1,155	550	604
Manufacturing	76,606	6,434	70,172	76,397	6,302	70,095	208	131	77
Transportation	12,648	734	11,913	12,482	636	11,845	166	98	68
Communications and information	12,172	845	11,327	12,127	818	11,309	45	27	18
Utilities	2,465	369	2,096	2,457	366	2,091	8	3	5
Wholesale trade	37,113	2,388	34,725	37,072	2,363	34,708	41	24	17
Retail trade	42,490	1,565	40,925	42,389	1,494	40,895	100	72	28
Finance, insurance & real estate	63,863	5,738	58,125	63,293	5,417	57,876	569	321	247
Services	356,975	23,006	333,969	356,713	22,878	333,835	259	127	132
Misc. organizations 3/	15,242	1,029	14,213	15,076	952	14,124	166	77	89
Industry not reported	287	14	273	287	14	273	-	-	-

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 data 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 2011.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2011**
(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	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
2-9	1,210	90	1,120	1,210	90	1,120	*/	*/	*/
10-24	2,521	93	2,429	2,521	93	2,428	*/	*/	*/
25-49	3,350	92	3,257	3,349	92	3,256	1	*/	1
50-99	4,718	168	4,550	4,713	166	4,547	5	2	3
100-249	6,693	433	6,260	6,653	415	6,238	40	18	22
250-499	6,166	666	5,500	6,027	599	5,428	139	67	72
500-999	7,014	1,069	5,945	6,655	866	5,789	359	203	156
1,000-2,499	11,332	2,689	8,644	10,265	2,111	8,155	1,067	578	489
2,500-4,999	10,899	3,001	7,898	9,628	2,348	7,280	1,272	654	618
5,000-9,999	12,220	4,122	8,098	10,693	3,261	7,432	1,527	861	666
10,000-19,999	13,314	4,460	8,854	11,665	3,327	8,338	1,649	1,133	516
20,000-49,999	19,068	7,930	11,138	16,653	6,395	10,258	2,415	1,535	880
50,000 or more	31,075	16,063	15,013	24,675	10,681	13,994	6,401	5,382	1,019

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 and Graphs 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.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2011**
(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	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
None or not reported	83	9	74	82	9	74	1	*/	*/
\$1-24K	261	2	259	260	2	259	1	1	*/
25-49K	208	3	205	207	2	205	1	1	*/
50-99K	428	6	421	427	6	421	1	1	*/
100-249K	1,304	34	1,269	1,298	30	1,268	6	4	2
250-499K	2,080	58	2,022	2,075	54	2,021	5	4	1
500-999K	3,561	107	3,455	3,548	101	3,446	14	5	8
1-2.49M	6,416	218	6,198	6,377	209	6,168	39	9	29
2.5-4.9M	5,781	334	5,448	5,648	269	5,379	134	65	69
5-9.9M	5,913	430	5,483	5,748	386	5,362	165	44	121
10-24.9M	8,663	1,019	7,644	8,200	865	7,335	463	154	309
25-49.9M	7,461	1,354	6,108	6,747	1,068	5,679	714	286	429
50-74.9M	4,761	1,059	3,702	4,313	857	3,456	448	203	246
75-99.9M	3,851	1,049	2,802	3,283	744	2,539	568	305	263
100-149.9M	6,161	1,668	4,493	5,506	1,317	4,189	655	351	304
150-199.9M	4,273	1,250	3,023	3,798	1,028	2,770	476	223	253
200-249.9M	3,351	1,138	2,214	2,845	892	1,953	506	245	261
250-499.9M	10,691	3,799	6,892	8,996	2,801	6,195	1,695	998	697
500-999.9M	10,256	3,912	6,344	8,619	2,682	5,937	1,637	1,230	408
1-2.49B	15,332	7,475	7,857	12,763	5,237	7,526	2,569	2,238	331
2.5B or more	28,745	15,951	12,793	23,968	11,884	12,083	4,777	4,067	710

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 and Graphs 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: 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.

NOTE: 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.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B6. Distribution of Participants
by type of plan and industry, 2011**
(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	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
Agriculture	762	144	618	734	121	612	28	22	6
Mining	1,048	306	742	1,007	303	704	41	3	38
Construction	6,882	2,736	4,147	2,489	96	2,393	4,394	2,640	1,754
Manufacturing	30,198	14,063	16,135	28,301	12,673	15,628	1,897	1,389	507
Transportation	5,971	2,593	3,378	4,320	1,285	3,035	1,651	1,308	343
Communications and information	5,630	2,371	3,258	5,230	2,146	3,084	399	225	174
Utilities	1,830	972	858	1,796	956	840	33	16	17
Wholesale trade	4,044	879	3,165	3,939	822	3,117	105	57	48
Retail trade	13,676	3,008	10,668	12,149	1,600	10,549	1,526	1,407	119
Finance, insurance & real estate	13,591	5,773	7,818	11,065	3,826	7,239	2,526	1,947	579
Services	43,761	7,598	36,163	41,875	6,391	35,484	1,886	1,207	679
Misc. organizations 3/	2,185	434	1,752	1,797	222	1,575	388	212	177
Industry not reported	4	*/	4	4	*/	4	-	-	-

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 and Graphs 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.

*/ Fewer than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B7. Distribution of Active Participants
by type of plan, 2011**
(numbers in thousands)

Type of Plan 1/	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
Total	90,175	82,606	7,569
Defined benefit	16,507	12,327	4,180
Defined contribution	73,668	70,278	3,389
Profit sharing and thrift-savings	63,874	61,706	2,168
Stock bonus	1,007	1,007	*/
Target benefit	48	41	6
Money purchase	1,989	993	996
Annuity-403(b)(1)	4,785	4,736	49
Custodial account-403(b)(7)	899	899	-
Other defined contribution	1,066	897	169

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 and Graphs for more details. The number of active participants also includes double counting of workers in more than one plan. 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. 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/ 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.

**/ Fewer than 500 participants.*

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table B8. Number of Plans
by type of plan and method of funding, 2011**

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	683,647	45,256	638,390	680,899	43,813	637,086	2,741	1,442	1,299
Form 5500 Short Form 3/	501,772	29,413	472,359	501,765	29,412	472,353	-	-	-
Insurance	7,605	663	6,942	7,587	655	6,932	18	8	10
Section 412(i) ins.	525	431	94	525	431	94	-	-	-
Trust	126,898	12,106	114,792	124,998	11,096	113,902	1,900	1,010	890
Trust and insurance	46,534	2,627	43,907	45,712	2,203	43,508	822	424	398
Not determinable	313	16	297	313	16	297	-	-	-

Funding arrangement for payment of benefits

Total	683,647	45,256	638,390	680,899	43,813	637,086	2,741	1,442	1,299
Form 5500 Short Form 3/	501,772	29,413	472,359	501,765	29,412	472,353	-	-	-
Insurance	12,680	707	11,972	12,661	698	11,963	18	9	9
Section 412(i) ins.	529	429	99	527	427	99	2	2	-
Trust	133,355	12,482	120,873	131,112	11,266	119,846	2,243	1,216	1,027
Trust and insurance	34,998	2,208	32,790	34,521	1,993	32,528	478	215	263
Not determinable	313	16	297	313	16	297	-	-	-

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 2011.

**Table B9. Number of Participants
by type of plan and method of funding, 2011**
(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	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
Form 5500 Short Form 3/	10,795	371	10,424	10,795	371	10,424	-	-	-
Insurance	2,080	320	1,759	2,069	317	1,753	11	4	7
Section 412(i) ins.	8	3	4	8	3	4	-	-	-
Trust	77,142	26,882	50,260	69,715	22,335	47,381	7,427	4,548	2,879
Trust and insurance	39,553	13,299	26,255	32,116	7,416	24,699	7,437	5,882	1,555
Not determinable	3	*/	3	3	*/	3	-	-	-

Funding arrangement for payment of benefits

Total	129,581	40,876	88,705	114,707	30,443	84,264	14,875	10,433	4,441
Form 5500 Short Form 3/	10,795	371	10,424	10,795	371	10,424	-	-	-
Insurance	2,161	349	1,812	2,151	346	1,806	10	3	6
Section 412(i) ins.	10	5	5	8	3	5	2	2	-
Trust	85,887	30,413	55,474	74,995	23,191	51,803	10,892	7,222	3,670
Trust and insurance	30,725	9,737	20,988	26,754	6,531	20,223	3,971	3,206	765
Not determinable	3	*/	3	3	*/	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 and Graphs 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.

*/ Fewer than 500 participants

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table C1. Distribution of Assets
by number of participants, 2011**

(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	\$6,345,595	\$2,516,109	\$3,829,487	\$5,708,262	\$2,050,611	\$3,657,652	\$637,328	\$465,498	\$171,831
None or not reported	4,552	745	3,808	4,448	745	3,703	105	*/	105
2-9	145,696	19,716	125,980	145,681	19,716	125,965	10	*/	10
10-24	149,813	6,889	142,924	149,798	6,888	142,910	15	1	14
25-49	149,126	5,066	144,060	149,032	5,048	143,984	94	18	76
50-99	175,259	8,505	166,754	175,024	8,441	166,582	235	64	172
100-249	235,492	22,444	213,049	233,669	21,599	212,069	1,823	844	979
250-499	217,690	33,596	184,094	211,613	29,976	181,637	6,077	3,620	2,457
500-999	256,937	53,666	203,271	240,305	42,643	197,662	16,632	11,023	5,609
1,000-2,499	470,894	142,310	328,585	420,206	109,481	310,724	50,689	32,828	17,861
2,500-4,999	496,658	163,986	332,672	436,038	127,656	308,382	60,620	36,330	24,290
5,000-9,999	591,257	240,108	351,149	519,752	191,847	327,905	71,506	48,262	23,244
10,000-19,999	647,838	253,868	393,971	578,613	198,199	380,414	69,225	55,669	13,557
20,000-49,999	1,123,423	520,427	602,996	1,007,343	449,581	557,762	116,080	70,845	45,234
50,000 or more	1,680,961	1,044,784	636,176	1,436,743	838,791	597,952	244,218	205,994	38,224

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 and Graphs 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: 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/ 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 2011.

**Table C2. Distribution of Assets
by asset size, 2011**
(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	\$6,345,595	\$2,516,109	\$3,829,487	\$5,708,262	\$2,050,611	\$3,657,652	\$637,328	\$465,498	\$171,831
\$1-24K	246	2	244	246	2	244	*/	*/	*/
25-49K	674	9	665	674	9	665	*/	*/	*/
50-99K	2,488	63	2,425	2,488	63	2,425	1	*/	1
100-249K	14,776	671	14,105	14,772	669	14,103	3	1	2
250-499K	39,247	2,096	37,151	39,241	2,094	37,147	5	2	3
500-999K	91,879	5,951	85,929	91,847	5,940	85,907	32	10	22
1-2.49M	213,951	15,550	198,400	213,778	15,506	198,272	169	44	125
2.5-4.9M	194,039	12,765	181,273	193,470	12,574	180,896	569	191	378
5-9.9M	198,987	14,350	184,636	197,233	13,727	183,506	1,754	623	1,130
10-24.9M	279,395	35,152	244,242	271,431	31,521	239,910	7,964	3,631	4,332
25-49.9M	244,628	49,549	195,079	229,504	41,061	188,443	15,124	8,488	6,635
50-74.9M	170,103	44,442	125,661	156,205	36,656	119,549	13,898	7,786	6,112
75-99.9M	136,672	41,459	95,213	120,322	30,936	89,385	16,351	10,523	5,828
100-149.9M	224,812	71,956	152,856	200,245	56,274	143,971	24,567	15,682	8,885
150-199.9M	166,551	53,613	112,938	147,805	42,633	105,172	18,746	10,980	7,766
200-249.9M	139,893	50,847	89,045	120,529	39,533	80,997	19,363	11,315	8,048
250-499.9M	489,676	180,187	309,489	426,711	137,378	289,333	62,965	42,809	20,155
500-999.9M	536,815	213,515	323,300	464,281	159,616	304,665	72,535	53,899	18,636
1-2.49B	929,379	442,214	487,164	815,672	348,278	467,395	113,706	93,936	19,770
2.5B or more	2,271,384	1,281,715	989,669	2,001,809	1,076,141	925,667	269,576	205,574	64,002

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.

NOTE: 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 2011.

**Table C3. Distribution of Assets
by industry, 2011**
(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	\$6,345,595	\$2,516,109	\$3,829,487	\$5,708,262	\$2,050,611	\$3,657,652	\$637,328	\$465,498	\$171,831
Agriculture	19,278	4,662	14,616	18,416	4,009	14,407	862	653	209
Mining	63,445	19,883	43,562	61,549	19,531	42,018	1,895	352	1,544
Construction	301,834	146,479	155,356	98,899	4,301	94,598	202,933	142,178	60,755
Manufacturing	2,116,266	1,040,376	1,075,890	1,994,143	967,580	1,026,563	122,123	72,796	49,327
Transportation	280,635	155,524	125,111	191,977	75,508	116,469	88,658	80,016	8,642
Communications and information	323,942	152,180	171,762	309,432	141,897	167,535	14,510	10,283	4,227
Utilities	235,508	139,226	96,282	231,730	136,826	94,904	3,778	2,400	1,378
Wholesale trade	183,615	39,714	143,901	181,163	38,003	143,161	2,452	1,711	741
Retail trade	258,093	60,879	197,214	228,740	32,597	196,143	29,353	28,282	1,071
Finance, insurance & real estate	769,403	340,674	428,729	669,469	261,994	407,476	99,931	78,680	21,251
Services	1,723,217	387,256	1,335,961	1,669,792	353,102	1,316,689	53,425	34,154	19,271
Misc. organizations 3/	70,266	29,252	41,014	52,859	15,261	37,599	17,407	13,991	3,416
Industry not reported	93	4	89	93	4	89	-	-	-

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: 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 2011.

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$8,706	\$4,129	\$4,577
Employer contrib. receivable	87,289	62,663	24,626
Participant contrib. receivable	1,799	22	1,777
Other receivables	37,185	21,353	15,833
Interest-bearing cash	94,054	37,989	56,066
U. S. Government securities	151,147	116,394	34,754
Corporate debt instruments: Preferred	43,809	37,946	5,863
Corporate debt instruments: All other	123,412	106,791	16,621
Preferred stock	2,660	2,286	374
Common stock	327,400	260,149	67,251
Partnership/joint venture interests	95,466	91,623	3,843
Real estate (except employer real property)	14,331	13,604	727
Loans (other than to participants)	5,871	4,252	1,619
Participant loans	58,339	172	58,167
Assets in common/collective trusts	685,870	316,426	369,444
Assets in pooled separate accounts	147,744	36,920	110,824

(continued...)

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2011**

(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,678,209	\$1,042,268	\$635,941
Assets in 103-12 investment entities	55,635	51,562	4,073
Assets in registered investment companies	1,516,858	184,671	1,332,187
Assets in insurance co. general accounts	164,543	13,246	151,297
Other general investments	136,703	64,960	71,743
Employer securities	247,477	3,281	244,196
Employer real property	399	88	311
Buildings and other property used by plan	971	938	33
Other or unspecified assets	<u>35,272</u>	<u>1,456</u>	<u>33,816</u>
Total Assets	5,721,149	2,475,188	3,245,961
Liabilities			
Benefit claims payable	1,167	380	787
Operating payables	6,485	4,676	1,809
Acquisition indebtedness	9,141	1,647	7,494
Other liabilities	<u>59,080</u>	<u>44,322</u>	<u>14,758</u>
Total Liabilities	75,873	51,026	24,847
Net Assets	5,645,276	2,424,162	3,221,115

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

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$6,457	\$2,227	\$4,230
Employer contrib. receivable	82,523	58,549	23,974
Participant contrib. receivable	1,749	12	1,737
Other receivables	29,901	14,728	15,173
Interest-bearing cash	74,304	23,144	51,160
U. S. Government securities	105,514	83,160	22,354
Corporate debt instruments: Preferred	32,647	28,756	3,891
Corporate debt instruments: All other	91,354	79,654	11,700
Preferred stock	2,177	1,846	332
Common stock	208,659	151,701	56,958
Partnership/joint venture interests	65,949	63,382	2,567
Real estate (except employer real property)	4,759	4,374	385
Loans (other than to participants)	3,201	1,728	1,473
Participant loans	56,133	84	56,049
Assets in common/collective trusts	581,018	240,561	340,458
Assets in pooled separate accounts	132,531	28,885	103,646

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$1,619,460	\$989,943	\$629,517
Assets in 103-12 investment entities	41,379	39,285	2,094
Assets in registered investment companies	1,424,209	142,560	1,281,649
Assets in insurance co. general accounts	154,083	11,459	142,624
Other general investments	105,848	39,183	66,665
Employer securities	224,777	3,019	221,758
Employer real property	394	83	311
Buildings and other property used by plan	26	22	4
Other or unspecified assets	<u>35,229</u>	<u>1,427</u>	<u>33,801</u>
Total Assets	5,084,280	2,009,773	3,074,507
Liabilities			
Benefit claims payable	990	318	672
Operating payables	5,040	3,436	1,604
Acquisition indebtedness	8,777	1,291	7,485
Other liabilities	<u>37,008</u>	<u>23,970</u>	<u>13,039</u>
Total Liabilities	51,815	29,015	22,800
Net Assets	5,032,466	1,980,758	3,051,707

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

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$2,249	\$1,902	\$347
Employer contrib. receivable	4,766	4,114	652
Participant contrib. receivable	51	11	40
Other receivables	7,285	6,625	660
Interest-bearing cash	19,751	14,845	4,906
U. S. Government securities	45,634	33,234	12,400
Corporate debt instruments: Preferred	11,162	9,190	1,972
Corporate debt instruments: All other	32,058	27,137	4,921
Preferred stock	483	441	42
Common stock	118,741	108,448	10,293
Partnership/joint venture interests	29,517	28,241	1,276
Real estate (except employer real property)	9,571	9,229	342
Loans (other than to participants)	2,670	2,524	146
Participant loans	2,206	88	2,118
Assets in common/collective trusts	104,851	75,865	28,986
Assets in pooled separate accounts	15,213	8,035	7,178

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$58,749	\$52,325	\$6,424
Assets in 103-12 investment entities	14,256	12,277	1,979
Assets in registered investment companies	92,649	42,110	50,538
Assets in insurance co. general accounts	10,460	1,787	8,673
Other general investments	30,854	25,776	5,078
Employer securities	22,700	262	22,438
Employer real property	5	5	-
Buildings and other property used by plan	944	916	29
Other or unspecified assets	<u>43</u>	<u>29</u>	<u>14</u>
Total Assets	636,869	465,415	171,454
Liabilities			
Benefit claims payable	177	62	114
Operating payables	1,445	1,240	205
Acquisition indebtedness	364	356	8
Other liabilities	<u>22,072</u>	<u>20,353</u>	<u>1,719</u>
Total Liabilities	24,058	22,012	2,047
Net Assets	612,811	443,403	169,408

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 and Graphs 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: 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.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2011**

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	12	5	3	2	1
Receivables	3	12	3	4	4	3
U.S. Government securities	5	1	3	4	4	5
Corporate debt instruments: Preferred	2	-	1	1	2	2
Corporate debt instruments: All other	4	*/	3	3	4	5
Corporate stocks	11	2	10	12	12	10
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	1	*/	*/	*/	*/
Assets in common/collective trusts	13	1	6	14	14	12
Assets in pooled separate accounts	1	6	11	5	2	1
Assets in master trusts	42	5	10	22	35	48
Assets in 103-12 investment entities	2	-	*/	2	2	2
Assets in registered investment companies	7	26	35	25	12	3
Assets in ins. co. general accounts	1	7	5	1	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	6	25	8	4	6	7

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs 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 2011.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2011**

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	2	2	1
Receivables	1	1	1	1	1	2
U.S. Government securities	1	*/	*/	*/	1	2
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	1	*/	*/	*/	*/	1
Corporate stocks	2	*/	1	1	1	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	2	2	2	2	2
Assets in common/collective trusts	11	2	5	9	12	14
Assets in pooled separate accounts	3	16	15	6	3	1
Assets in master trusts	20	*/	*/	4	15	34
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	41	36	50	59	50	24
Assets in ins. co. general accounts	5	4	6	7	6	3
Employer securities	8	2	2	5	6	11
Other or unspecified investments	3	33	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 and Graphs 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 2011.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$228,292	\$128,057	\$100,235
Participants	158,176	857	157,319
Others (including rollovers)	16,502	396	16,107
Noncash contributions	<u>1,613</u>	<u>73</u>	<u>1,540</u>
Total contributions	404,583	129,382	275,201
Interest earnings:			
Interest-bearing cash	1,427	433	994
U. S. Government securities	4,288	3,244	1,044
Corporate debt instruments	7,568	6,780	788
Non-participant loans	147	93	54
Participant loans	2,435	6	2,429
Other or unspecified interest	<u>8,031</u>	<u>2,638</u>	<u>5,393</u>
Total interest earnings	23,896	13,194	10,702
Dividends:			
Preferred stock	748	189	560
Common stock	12,366	5,897	6,469
Registered investment company shares (e.g., mutual funds)	<u>31,759</u>	<u>4,025</u>	<u>27,734</u>
Total dividend income	44,873	10,111	34,763
Rents	522	486	37
Net gain (loss) on sale of assets	20,567	15,945	4,622
Unrealized appreciation:			
Unrealized appreciation of real estate	856	866	-11
Other unrealized appreciation	<u>13,993</u>	<u>11,335</u>	<u>2,658</u>
Total unrealized appreciation	14,849	12,201	2,648
Net invest. gain from common/col. trusts	23,407	17,771	5,635
Net invest. gain from pooled sep. accounts	2,345	2,521	-176
Net invest. gain from master trusts	53,087	51,030	2,057
Net invest. gain from 103-12 invest. entities	2,341	2,315	26
Net invest. gain from reg. invest. companies	-40,431	357	-40,788
Other or unspecified income	<u>4,225</u>	<u>2,204</u>	<u>2,021</u>
Total Income	554,263	257,516	296,747

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$400,066	\$164,512	\$235,554
Payments to insurance carriers for benefits	1,858	1,350	509
Other or unspecified benefits	<u>2,961</u>	<u>432</u>	<u>2,528</u>
Total benefit payments	404,885	166,294	238,591
Interest expense	769	14	755
Corrective distributions	471	*/	471
Deemed distribution of partic. loans	662	-6	668
Administrative expenses:			
Professional fees	2,398	1,994	404
Contract administrator fees	1,381	747	634
Investment advisory and management fees	4,806	3,842	965
Other or unspecified admin. expenses	<u>4,189</u>	<u>3,060</u>	<u>1,129</u>
Total administrative expenses	12,774	9,643	3,131
Unspecified expenses	44	2	42
Total Expenses	419,605	175,947	243,658
Net Income	134,659	81,569	53,090

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 and Graphs 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 2011.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$198,660	\$105,478	\$93,183
Participants	154,176	595	153,581
Others (including rollovers)	15,942	216	15,726
Noncash contributions	1,160	70	1,089
Total contributions	369,938	106,358	263,579
Interest earnings:			
Interest-bearing cash	1,262	361	901
U. S. Government securities	3,069	2,308	761
Corporate debt instruments	5,471	4,999	472
Non-participant loans	74	28	46
Participant loans	2,337	4	2,333
Other or unspecified interest	6,848	1,868	4,980
Total interest earnings	19,062	9,567	9,495
Dividends:			
Preferred stock	679	134	545
Common stock	9,314	3,634	5,680
Registered investment company shares (e.g., mutual funds)	29,787	3,075	26,712
Total dividend income	39,780	6,844	32,936
Rents	92	63	29
Net gain (loss) on sale of assets	15,149	11,246	3,904
Unrealized appreciation:			
Unrealized appreciation of real estate	337	355	-18
Other unrealized appreciation	6,309	5,595	714
Total unrealized appreciation	6,646	5,950	695
Net invest. gain from common/col. trusts	17,877	13,511	4,366
Net invest. gain from pooled sep. accounts	1,349	1,861	-512
Net invest. gain from master trusts	52,458	50,365	2,093
Net invest. gain from 103-12 invest. entities	1,623	1,683	-60
Net invest. gain from reg. invest. companies	-40,877	-385	-40,492
Other or unspecified income	3,378	1,461	1,917
Total Income	486,476	208,525	277,951

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$349,351	\$125,440	\$223,911
Payments to insurance carriers for benefits	1,694	1,193	501
Other or unspecified benefits	<u>2,914</u>	<u>404</u>	<u>2,509</u>
Total benefit payments	353,958	127,037	226,921
Interest expense	756	2	754
Corrective distributions	469	*/	469
Deemed distribution of partic. loans	603	*/	603
Administrative expenses:			
Professional fees	1,948	1,625	323
Contract administrator fees	1,038	471	567
Investment advisory and management fees	3,061	2,274	787
Other or unspecified admin. expenses	<u>3,211</u>	<u>2,224</u>	<u>987</u>
Total administrative expenses	9,259	6,593	2,666
Unspecified expenses	44	2	42
Total Expenses	365,088	133,634	231,455
Net Income	121,387	74,891	46,496

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 and Graphs 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 2011.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$29,631	\$22,579	\$7,052
Participants	4,000	262	3,738
Others (including rollovers)	561	180	381
Noncash contributions	<u>453</u>	<u>2</u>	<u>451</u>
Total contributions	34,645	23,023	11,622
Interest earnings:			
Interest-bearing cash	165	72	93
U. S. Government securities	1,219	936	283
Corporate debt instruments	2,097	1,781	316
Non-participant loans	72	65	7
Participant loans	98	2	96
Other or unspecified interest	<u>1,183</u>	<u>771</u>	<u>412</u>
Total interest earnings	4,834	3,627	1,207
Dividends:			
Preferred stock	69	54	15
Common stock	3,052	2,263	789
Registered investment company shares (e.g., mutual funds)	<u>1,972</u>	<u>950</u>	<u>1,023</u>
Total dividend income	5,093	3,267	1,826
Rents	431	423	8
Net gain (loss) on sale of assets	5,417	4,699	718
Unrealized appreciation:			
Unrealized appreciation of real estate	519	512	7
Other unrealized appreciation	<u>7,684</u>	<u>5,739</u>	<u>1,945</u>
Total unrealized appreciation	8,203	6,251	1,952
Net invest. gain from common/col. trusts	5,529	4,260	1,269
Net invest. gain from pooled sep. accounts	996	659	336
Net invest. gain from master trusts	629	665	-36
Net invest. gain from 103-12 invest. entities	718	632	86
Net invest. gain from reg. invest. companies	446	742	-296
Other or unspecified income	<u>846</u>	<u>743</u>	<u>104</u>
Total Income	67,787	48,991	18,796

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2011**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$50,715	\$39,072	\$11,643
Payments to insurance carriers for benefits	165	157	8
Other or unspecified benefits	<u>47</u>	<u>28</u>	<u>19</u>
Total benefit payments	50,927	39,257	11,670
Interest expense	13	12	1
Corrective distributions	2	-	2
Deemed distribution of participant loans	59	-6	65
Administrative expenses:			
Professional fees	449	369	81
Contract administrator fees	343	276	66
Investment advisory and management fees	1,745	1,568	177
Other or unspecified admin. expenses	<u>978</u>	<u>836</u>	<u>142</u>
Total administrative expenses	3,515	3,049	466
Unspecified expenses	<u>*/</u>	<u>*/</u>	<u>*/</u>
Total Expenses	54,516	42,313	12,203
Net Income	13,271	6,678	6,593

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 and Graphs 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 2011.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2011**

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	50	55	69	64	56	45
Participant contributions	*/	-	*/	*/	*/	*/
Other or unspecified contributions	*/	<u>22</u>	*/	*/	*/	*/
Total contributions	50	77	70	65	57	45
Interest on interest-bearing cash	*/	*/	1	*/	*/	*/
Interest on U.S. Government securities	1	*/	1	1	1	1
Interest on corporate debt instruments	3	*/	1	2	2	3
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	5	1	5	4	5	5
Total dividends income	4	2	7	7	5	3
Net gain (loss) on sale of assets	6	*/	3	5	8	6
Total unrealized appreciation	5	1	*/	2	5	5
Net invest. gain from common/col. trusts	7	*/	2	6	6	8
Net invest. gain from pooled sep. accounts	1	1	3	1	1	1
Net invest. gain from master trusts	20	*/	3	7	14	25
Net invest. gain from registered invest. co.	*/	*/	2	1	*/	*/
Other or unspecified income	1	18	4	1	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 and Graphs 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 2011.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2011**

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	34	30	30	36	37	31
Participant contributions	53	69	66	53	52	51
Other or unspecified contributions	<u>6</u>	<u>9</u>	<u>9</u>	<u>7</u>	<u>7</u>	<u>4</u>
Total contributions	93	108	105	97	95	86
Interest on interest-bearing cash	*/	*/	*/	*/	*/	*/
Interest on U.S. Government securities	*/	*/	*/	*/	*/	1
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	1	*/	1	1	1	1
Other or unspecified interest	<u>2</u>	<u>*/</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total interest earnings	4	1	2	3	4	4
Total dividends income	12	3	7	13	13	11
Net gain (loss) on sale of assets	2	1	*/	1	1	2
Total unrealized appreciation	1	-5	-1	2	1	1
Net invest. gain from common/col. trusts	2	*/	*/	2	2	2
Net invest. gain from pooled sep. accounts	*/	-2	-2	*/	*/	*/
Net invest. gain from master trusts	1	*/	*/	*/	1	2
Net invest. gain from registered invest. co.	-14	-5	-12	-18	-18	-9
Other or unspecified income	1	-1	*/	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 and Graphs 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 2011.

Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets Affected by the Suspension of Benefit Accruals by number of participants, 2011

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	45,256	23.1%	16,507	10.0%	\$2,516,109	12.0%
None or not reported	3,220	47.0%	-	-	745	6.8%
2-9	21,087	15.4%	88	15.6%	19,716	15.5%
10-24	6,134	21.2%	89	21.4%	6,889	19.6%
25-49	2,632	30.8%	85	30.4%	5,066	23.9%
50-99	2,346	37.4%	140	36.3%	8,505	28.0%
100-249	2,655	35.0%	208	25.4%	22,444	25.4%
250-499	1,856	33.0%	281	24.2%	33,596	22.0%
500-999	1,498	28.0%	443	20.9%	53,666	20.0%
1,000-2,499	1,684	24.1%	1,091	17.7%	142,310	16.8%
2,500-4,999	855	19.4%	1,235	13.3%	163,986	13.2%
5,000-9,999	585	14.3%	1,689	8.9%	240,108	11.0%
10,000-19,999	319	10.8%	1,919	7.7%	253,868	6.2%
20,000-49,999	256	11.0%	3,177	7.8%	520,427	8.3%
50,000 or more	130	8.4%	6,063	7.1%	1,044,784	13.4%

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 and Graphs 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: 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: 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 2011.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2011**

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	45,256	23.1%	16,507	10.0%	\$2,516,109	12.0%
Agriculture	464	24.7%	59	17.3%	4,662	13.9%
Mining	359	25.6%	126	16.6%	19,883	15.5%
Construction	2,311	22.7%	1,231	1.1%	146,479	1.3%
Manufacturing	6,434	34.2%	4,251	10.5%	1,040,376	11.5%
Transportation	734	23.1%	1,133	7.6%	155,524	8.4%
Communications and information	845	26.8%	957	11.4%	152,180	12.8%
Utilities	369	10.4%	504	0.7%	139,226	1.0%
Wholesale trade	2,388	26.1%	347	13.4%	39,714	12.2%
Retail trade	1,565	29.1%	1,388	7.6%	60,879	13.4%
Finance, insurance & real estate	5,738	21.2%	2,470	7.8%	340,674	8.7%
Services	23,006	19.4%	3,848	15.7%	387,256	25.2%
Misc. organizations 2/	1,029	30.8%	192	11.9%	29,252	11.3%
Industry not reported	14	0.0%	*/	0.0%	4	0.0%

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 and Graphs 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: 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: 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.

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

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2011**
(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						
Total noninterest-bearing cash	\$4,577	\$4,282	\$49	\$2	\$132	\$112
Employer contrib. receivable	24,626	21,876	819	58	943	930
Participant contrib. receivable	1,777	1,613	8	*/	7	149
Other receivables	15,833	11,041	362	2	3,431	997
Interest-bearing cash	56,066	47,363	2,815	17	2,620	3,250
U. S. Government securities	34,754	28,230	1,639	39	4,287	559
Corporate debt instruments: Preferred	5,863	4,512	70	10	1,201	71
Corporate debt instruments: All other	16,621	12,913	844	19	2,420	426
Preferred stock	374	326	18	-	26	2
Common stock	67,251	50,641	4,889	218	9,212	2,291
Partnership/joint venture interests	3,843	2,425	9	15	1,206	188
Real estate (except employer real prop.)	727	442	*/	-	132	153
Loans (other than to participants)	1,619	1,519	2	*/	42	55
Participant loans	58,167	54,854	1,111	2	439	1,762
Assets in common/collective trusts	369,444	349,250	5,839	172	11,324	2,858
Assets in pooled separate accounts	110,824	95,034	54	13	3,788	11,936

(continued...)

Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2011
(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	\$635,941	\$614,927	\$10,590	\$976	\$7,950	\$1,498
Assets in 103-12 investment entities	4,073	2,219	-	40	1,268	545
Assets in registered investment comp.	1,332,187	1,109,400	11,893	845	40,150	169,899
Assets in ins. co. general accounts	151,297	68,545	740	69	8,672	73,271
Other general investments	71,743	64,392	857	26	2,550	3,918
Employer securities	244,196	169,748	53,604	46	162	20,635
Employer real property	311	294	16	-	-	1
Buildings and other prop. used by plan	33	11	*/	*/	18	3
Other or unspecified assets	<u>33,816</u>	<u>30,948</u>	<u>103</u>	<u>14</u>	<u>741</u>	<u>2,010</u>
Total Assets	3,245,961	2,746,807	96,333	2,583	102,720	297,518
Liabilities						
Benefit claims payable	787	552	91	2	118	24
Operating payables	1,809	1,506	189	1	74	38
Acquisition indebtedness	7,494	1,453	4,367	-	9	1,665
Other liabilities	<u>14,758</u>	<u>8,435</u>	<u>3,053</u>	<u>13</u>	<u>899</u>	<u>2,358</u>
Total Liabilities	24,847	11,945	7,701	17	1,099	4,084
Net Assets	3,221,115	2,734,861	88,632	2,567	101,621	293,434

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 and Graphs 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: 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.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2011**
(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	\$100,235	\$83,366	\$2,526	\$115	\$6,099	\$8,129
Participants	157,319	142,300	1,957	*/	314	12,748
Others (including rollovers)	16,107	14,018	194	1	53	1,841
Noncash contributions	<u>1,540</u>	<u>1,325</u>	<u>158</u>	<u>-</u>	<u>1</u>	<u>55</u>
Total contributions	275,201	241,009	4,836	116	6,467	22,774
Interest earnings:						
Interest-bearing cash	994	830	12	*/	63	90
U. S. Government securities	1,044	864	47	2	121	11
Corporate debt instruments	788	546	36	1	171	34
Non-participant loans	54	47	*/	*/	2	5
Participant loans	2,429	2,303	35	*/	21	70
Other or unspecified interest	<u>5,393</u>	<u>2,821</u>	<u>11</u>	<u>2</u>	<u>343</u>	<u>2,216</u>
Total interest earnings	10,702	7,411	140	5	721	2,425
Dividends:						
Preferred stock	560	210	309	*/	13	28
Common stock	6,469	4,979	912	5	210	362
Registered investment company shares (e.g., mutual)	<u>27,734</u>	<u>24,582</u>	<u>170</u>	<u>21</u>	<u>673</u>	<u>2,290</u>
Total dividend income	34,763	29,771	1,390	26	896	2,680
Rents	37	35	-	-	2	1
Net gain (loss) on sale of assets	4,622	3,109	849	16	370	277
Unrealized appreciation:						
Unrealized appreciation of real estate	-11	-56	40	-	-19	24
Other unrealized appreciation	2,658	-1,098	1,863	3	106	1,785
Total unrealized appreciation	2,648	-1,154	1,903	3	87	1,809
Net invest. gain from common/col. trusts	5,635	5,135	-15	2	407	107
Net invest. gain from pooled sep. accounts	-176	-973	1	1	217	579
Net invest. gain from master trusts	2,057	1,434	755	57	6	-196
Net invest. gain from 103-12 invest. entities	26	-15	*/	3	6	33
Net invest. gain from reg. invest. companies	-40,788	-39,331	-506	6	215	-1,172
Other or unspecified income	2,021	1,165	250	1	258	346
Total Income	296,747	247,596	9,601	235	9,652	29,663

(continued...)

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2011
(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	\$235,554	\$206,371	\$7,473	\$207	\$5,936	\$15,566
Payments to insurance carriers for benefits	509	50	*/	*/	84	375
Other or unspecified benefits	<u>2,528</u>	<u>2,152</u>	<u>31</u>	<u>1</u>	<u>205</u>	<u>139</u>
Total benefit payments	238,591	208,573	7,504	209	6,225	16,080
Interest expense	755	215	399	-	1	140
Corrective distributions	471	462	*/	-	-2	11
Deemed distribution of partic. loans	668	593	2	*/	25	47
Administrative expenses:						
Professional fees	404	336	7	1	38	22
Contract administrator fees	634	543	6	*/	35	49
Investment advisory and management fees	965	775	35	4	107	44
Other or unspecified admin. expenses	<u>1,129</u>	<u>936</u>	<u>79</u>	<u>1</u>	<u>65</u>	<u>47</u>
Total administrative expenses	3,131	2,591	127	6	245	162
Unspecified expenses	42	23	11	*/	*/	8
Total Expenses	243,658	212,456	8,044	215	6,494	16,448
Net Income	53,090	35,140	1,557	20	3,158	13,215

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 and Graphs 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 2011.

Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2011

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	513,496	72,968	61,371	\$3,146,851	\$285,679	\$252,692
Profit sharing and thrift-savings	510,958	71,701	60,401	3,078,257	280,712	247,453
Stock bonus	198	580	423	45,749	3,025	3,717
Target benefit	35	1	1	27	4	1
Money purchase	633	288	214	13,142	983	879
Annuity-403(b)(1)	676	176	140	5,326	446	342
Custodial account-403(b)(7)	337	96	87	1,354	179	97
Other defined contribution	600	114	98	2,635	298	183

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 and Graphs 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 2011.

**Table D4. Number of 401(k) Type Plans
by number of participants and primary
or supplemental status, 2011**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	513,496	481,103	32,393
None or not reported	20,742	19,909	833
2-9	158,230	149,006	9,223
10-24	132,749	126,313	6,436
25-49	82,344	78,186	4,157
50-99	57,131	53,550	3,580
100-249	35,047	31,923	3,124
250-499	12,715	11,101	1,613
500-999	6,730	5,636	1,094
1,000-2,499	4,268	3,277	991
2,500-4,999	1,730	1,174	556
5,000-9,999	899	558	342
10,000-19,999	495	279	216
20,000-49,999	293	133	160
50,000 or more	125	58	67

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 and Graphs 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 2011.

**Table D5. Number of Active Participants in 401(k) Type Plans
by number of participants and primary
or supplemental status, 2011**
(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	61,371	43,129	18,241
2-9	824	779	45
10-24	2,044	1,946	98
25-49	2,810	2,668	142
50-99	3,848	3,606	242
100-249	4,580	4,164	417
250-499	3,652	3,188	464
500-999	3,860	3,228	632
1,000-2,499	5,459	4,193	1,266
2,500-4,999	4,935	3,401	1,534
5,000-9,999	5,062	3,182	1,881
10,000-19,999	5,601	3,258	2,343
20,000-49,999	7,308	3,534	3,775
50,000 or more	11,386	5,984	5,402

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 and Graphs for more details. The number of active participants also includes double counting of workers in more than one plan. 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 2011.

**Table D6. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2011**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	638,390	73,668	487,798	60,908	17,997	5,040	132,595	7,720
None or not reported	28,526	-	20,174	-	686	-	7,666	-
2-9	221,367	1,095	144,615	745	6,531	33	70,222	317
10-24	155,089	2,367	122,508	1,895	4,789	71	27,792	401
25-49	93,033	3,160	78,631	2,691	2,540	83	11,863	386
50-99	65,054	4,364	56,144	3,794	1,511	97	7,399	473
100-249	40,799	5,305	35,872	4,707	858	105	4,069	494
250-499	15,806	4,490	13,888	3,977	341	91	1,578	421
500-999	8,564	4,824	7,492	4,261	213	120	859	442
1,000-2,499	5,586	7,017	4,771	6,022	201	246	614	750
2,500-4,999	2,259	6,392	1,843	5,236	131	367	285	788
5,000-9,999	1,165	6,494	961	5,413	81	422	123	659
10,000-19,999	645	7,108	520	5,819	47	496	78	793
20,000-49,999	359	8,771	277	6,920	45	1,030	36	821
50,000 or more	137	12,281	102	9,427	23	1,879	12	975

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 and Graphs 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. 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/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D6(a). Number of non-401(k) Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2011**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	124,953	12,305	39,416	6,139	2,290	454	83,247	5,712
None or not reported	7,791	-	2,146	-	133	-	5,512	-
2-9	63,176	271	18,032	75	1,132	5	44,013	191
10-24	22,346	323	6,216	92	492	7	15,638	224
25-49	10,690	350	3,378	115	190	6	7,122	228
50-99	7,925	516	2,911	201	105	6	4,909	309
100-249	5,754	725	2,561	341	90	11	3,103	373
250-499	3,092	838	1,738	478	49	13	1,305	347
500-999	1,835	964	1,077	575	37	20	722	369
1,000-2,499	1,319	1,559	788	921	23	25	508	614
2,500-4,999	530	1,457	292	798	14	40	224	619
5,000-9,999	267	1,437	164	903	12	62	90	472
10,000-19,999	150	1,507	79	798	7	69	64	640
20,000-49,999	66	1,463	32	753	3	60	30	649
50,000 or more	12	896	2	88	3	130	7	678

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 and Graphs 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. 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/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D6(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2011**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 1/		Participant Does Not Direct Any Investments	
	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)	Number of Plans	Active Participants (thousands)
Total	513,438	61,363	448,382	54,769	15,707	4,586	49,348	2,008
None or not reported	20,735	-	18,028	-	554	-	2,154	-
2-9	158,191	824	126,583	670	5,400	28	26,209	126
10-24	132,744	2,044	116,293	1,803	4,297	64	12,154	177
25-49	82,344	2,810	75,253	2,576	2,350	77	4,740	157
50-99	57,129	3,848	53,233	3,594	1,405	90	2,490	164
100-249	35,045	4,580	33,311	4,366	768	94	966	120
250-499	12,715	3,652	12,150	3,499	292	78	273	75
500-999	6,729	3,860	6,416	3,686	176	100	137	74
1,000-2,499	4,267	5,458	3,983	5,101	177	221	106	136
2,500-4,999	1,729	4,935	1,551	4,438	117	327	61	169
5,000-9,999	898	5,057	797	4,510	69	360	32	187
10,000-19,999	495	5,601	441	5,021	39	427	14	154
20,000-49,999	293	7,308	245	6,167	42	969	6	172
50,000 or more	125	11,386	100	9,339	20	1,750	5	297

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 and Graphs 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. 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/ Generally, the portion would consist of employee contributions.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D7. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2011**

(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	\$2,429	\$1,207	\$680	\$542
Employer real property	250	193	55	3
Real estate (other than employer real property)	886	474	178	233
Employer securities	163,717	94,060	62,235	7,422
Participant loans	56,415	46,251	8,550	1,614
Loans (other than to participants)	1,938	791	221	926
Other investments 2/	2,535,713	2,050,931	379,448	105,334
Form 5500 Short Form Assets 3/	<u>385,503</u>	<u>330,833</u>	<u>18,558</u>	<u>36,112</u>
Total Assets	3,146,851	2,524,741	469,925	152,184
Total Liabilities	<u>12,921</u>	<u>6,953</u>	<u>2,710</u>	<u>3,258</u>
Net Assets	3,133,930	2,517,789	467,216	148,926

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 D9-D10 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 2011.

**Table D8. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2011**
(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	\$95,015	\$79,141	\$11,147	\$4,727
Participant contributions	171,498	146,010	19,394	6,094
Contributions from others (including rollovers)	18,096	16,181	1,138	778
Noncash contributions	1,069	689	364	15
All other income 2/	<u>-691</u>	<u>-7,546</u>	<u>5,805</u>	<u>1,050</u>
Total Income	284,988	234,475	37,848	12,665
Expenses				
Total benefit payments	252,692	206,079	36,204	10,409
Certain deemed and/or corrective distributions 3/	1,446	1,329	81	36
Administrative expenses 4/	3,356	2,658	469	229
Other or unspecified expenses	<u>463</u>	<u>241</u>	<u>159</u>	<u>63</u>
Total Expenses	257,957	210,306	36,913	10,738
Net Income	27,030	24,170	935	1,926

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 D9-D10 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 2011.

**Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2011**
(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	\$4,162	\$3,383	\$691	\$88
Employer contrib. receivable	19,147	15,790	2,557	800
Participant contrib. receivable	1,587	1,341	189	57
Other receivables	13,656	7,710	421	5,524
Interest-bearing cash	46,947	37,586	6,271	3,091
U. S. Government securities	26,626	15,970	2,267	8,389
Corporate debt instruments: Preferred	3,934	1,130	635	2,168
Corporate debt instruments: All other	11,435	7,221	1,904	2,311
Preferred stock	251	126	21	104
Common stock	48,938	34,085	6,123	8,730
Partnership/joint venture interests	1,530	687	554	290
Real estate (exc. employer real property)	187	73	69	46
Loans (other than to participants)	1,437	579	130	728
Participant loans	55,265	45,215	8,504	1,546
Assets in common/collective trusts	342,904	281,020	43,428	18,456
Assets in pooled separate accounts	92,225	85,421	4,456	2,348

(continued...)

**Table D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2011**
(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	\$611,116	\$422,264	\$181,513	\$7,338
Assets in 103-12 investment entities	1,057	947	53	57
Assets in registered investment comp.	1,092,898	956,861	103,277	32,761
Assets in insurance co. general accounts	64,781	56,530	6,465	1,785
Other general investments	57,930	44,704	12,443	784
Employer securities	161,816	93,172	61,607	7,037
Employer real property	234	182	52	1
Buildings and other property used by plan	3	2	2	*/
Other or unspecified assets	<u>29,904</u>	<u>27,484</u>	<u>1,099</u>	<u>1,321</u>
Total Assets	2,689,970	2,139,482	444,729	105,759
Liabilities				
Benefit claims payable	506	364	101	41
Operating payables	1,458	1,292	132	33
Acquisition indebtedness	947	159	689	99
Other liabilities	<u>7,197</u>	<u>2,654</u>	<u>1,693</u>	<u>2,850</u>
Total Liabilities	10,108	4,470	2,615	3,023
Net Assets	2,679,862	2,135,012	442,114	102,736

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

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2011**
(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	\$78,189	\$65,036	\$10,050	\$3,103
Participants	144,025	121,815	17,885	4,325
Others (including rollovers)	14,059	12,728	1,012	319
Noncash contributions	<u>1,057</u>	<u>685</u>	<u>362</u>	<u>10</u>
Total contributions	237,330	200,263	29,309	7,758
Interest earnings:				
Interest-bearing cash	612	276	303	33
U. S. Government securities	812	354	49	410
Corporate debt instruments	444	311	68	66
Non-participant loans	43	32	8	3
Participant loans	2,307	1,922	321	63
Other or unspecified interest	<u>2,628</u>	<u>2,123</u>	<u>407</u>	<u>98</u>
Total interest earnings	6,846	5,017	1,156	673
Dividends:				
Preferred stock	179	59	115	6
Common stock	4,933	3,200	1,447	286
Registered investment company shares (e.g., mutual funds)	<u>24,288</u>	<u>21,385</u>	<u>2,320</u>	<u>583</u>
Total dividend income	29,400	24,644	3,881	875
Rents	20	17	3	1
Net gain (loss) on sale of assets	2,804	1,172	1,270	363
Unrealized appreciation:				
Unrealized appreciation of real estate	-80	-95	*/	16
Other unrealized appreciation	<u>-1,756</u>	<u>-2,030</u>	<u>781</u>	<u>-508</u>
Total unrealized appreciation	-1,835	-2,125	781	-492
Net invest. gain from common/col. trusts	4,528	3,853	620	55
Net invest. gain from pooled sep. accounts	-1,123	-1,089	-61	28
Net invest. gain from master trusts	1,968	174	1,863	-69
Net invest. gain from 103-12 invest. entities	-69	-54	-11	-5
Net invest. gain from reg. invest. companies	-40,114	-35,189	-3,920	-1,005
Other or unspecified income	<u>1,106</u>	<u>393</u>	<u>202</u>	<u>511</u>
Total Income	240,860	197,075	35,093	8,692

(continued...)

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2011**

(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	\$202,951	\$163,701	\$32,720	\$6,531
Payments to insurance carriers for benefits	48	43	3	3
Other or unspecified benefits	<u>2,263</u>	<u>1,849</u>	<u>174</u>	<u>239</u>
Total benefit payments	205,262	165,593	32,897	6,773
Interest expense	462	434	24	5
Corrective distributions	576	515	48	12
Deemed distribution of participant loans	177	34	134	9
Administrative expenses:				
Professional fees	302	238	51	13
Contract administrator fees	530	455	51	24
Investment advisory and management fees	705	526	136	44
Other or unspecified admin. expenses	<u>930</u>	<u>742</u>	<u>160</u>	<u>28</u>
Total administrative expenses	2,468	1,961	398	109
Unspecified expenses	<u>19</u>	<u>17</u>	<u>1</u>	<u>1</u>
Total Expenses	208,964	168,554	33,502	6,909
Net Income	31,896	28,522	1,592	1,783

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 and Graphs 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.

SOURCE: Form 5500 filings for plan years ending in 2011.

Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2011

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	6,801	13,441	10,272	\$940,336	\$60,634	\$69,913
Profit sharing and thrift-savings	2,140	11,747	9,040	830,598	55,817	62,280
Stock bonus	2,890	1,230	885	83,746	3,899	6,509
Target benefit	2	1	1	80	4	3
Money purchase	35	3	2	217	6	18
Other defined contribution	1,733	460	345	25,695	908	1,105

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 and Graphs 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.

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 2011.

Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2011

Type of Plan	Number of Plans	Total Participants (thousands)	Active Participants (thousands) 1/	Total Assets (millions) 2/	Total Contributions (millions) 3/	Total Benefits (millions) 4/
Total	6,801	13,441	10,272	\$940,336	\$60,634	\$69,913
Nonleveraged ESOPs	3,825	11,067	8,431	755,718	49,867	58,472
Leveraged ESOPs	2,976	2,374	1,842	184,618	10,767	11,442

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 and Graphs 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 2011.

**Table D13. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants and primary or supplemental status, 2011**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
Total	6,801	2,352	4,448
None or not reported	260	124	136
2-9	298	221	77
10-24	720	353	367
25-49	1,199	464	734
50-99	1,448	447	1,001
100-249	1,317	372	945
250-499	558	156	402
500-999	305	81	224
1,000-2,499	217	51	166
2,500-4,999	146	28	118
5,000-9,999	100	17	83
10,000-19,999	103	19	84
20,000-49,999	85	10	74
50,000 or more	45	8	37

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 and Graphs 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 2011.

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets			
Total noninterest-bearing cash	\$805	\$748	\$57
Employer contrib. receivable	6,078	4,998	1,080
Participant contrib. receivable	309	263	46
Other receivables	5,716	5,541	175
Interest-bearing cash	10,444	9,413	1,031
U. S. Government securities	15,958	15,582	376
Corporate debt instruments: Preferred	2,441	2,340	100
Corporate debt instruments: All other	4,979	4,610	369
Preferred stock	102	94	8
Common stock	18,489	15,418	3,071
Partnership/joint venture interests	276	267	9
Real estate (exc. employer real property)	2	*/	1
Loans (other than to participants)	1,000	1,000	-
Participant loans	16,038	13,594	2,444
Assets in common/collective trusts	110,233	94,526	15,706
Assets in pooled separate accounts	4,494	3,750	743

(continued...)

**Table D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2011**
(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets in master trusts	\$340,114	\$292,987	\$47,128
Assets in 103-12 investment entities	6	6	-
Assets in registered investment comp.	153,238	124,025	29,213
Assets in ins. co. general accounts	14,309	12,975	1,334
Other general investments	19,495	12,902	6,594
Employer securities	204,146	135,557	68,588
Employer real property	40	23	17
Buildings and other property used by plan	-	-	-
Other or unspecified assets	<u>322</u>	<u>219</u>	<u>103</u>
Total Assets	929,032	750,839	178,193
Liabilities			
Benefit claims payable	224	172	52
Operating payables	1,098	904	194
Acquisition indebtedness	7,440	1,587	5,853
Other liabilities	<u>9,684</u>	<u>3,740</u>	<u>5,943</u>
Total Liabilities	18,446	6,404	12,042
Net Assets	910,586	744,435	166,151

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 and Graphs 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: 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.

*/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2011.

**Table D15. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2011**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Income			
Contributions received or receivable from:			
Employers	\$21,111	\$16,800	\$4,312
Participants	34,650	29,304	5,346
Others (including rollovers)	1,507	1,248	258
Noncash contributions	1,416	1,010	407
Total contributions	58,685	48,362	10,323
Interest earnings:			
Interest-bearing cash	313	275	38
U. S. Government securities	526	522	5
Corporate debt instruments	188	183	5
Non-participant loans	14	10	4
Participant loans	617	513	105
Other or unspecified interest	767	511	256
Total interest earnings	2,425	2,013	412
Dividends:			
Preferred stock	464	297	167
Common stock	4,427	3,450	977
Registered investment company shares (e.g., mutual funds)	3,295	2,583	711
Total dividend income	8,186	6,331	1,855
Rents	*/	-	*/
Net gain (loss) on sale of assets	2,918	1,813	1,105
Unrealized appreciation:			
Unrealized appreciation of real estate	96	83	13
Other unrealized appreciation	4,887	2,075	2,812
Total unrealized appreciation	4,984	2,159	2,825
Net invest. gain from common/col. trusts	1,878	1,787	92
Net invest. gain from pooled sep. accounts	64	46	19
Net invest. gain from master trusts	3,148	2,785	363
Net invest. gain from 103-12 inv. entities	-10	3	-13
Net invest. gain from reg. invest. companies	-5,759	-4,975	-784
Other or unspecified income	1,345	984	361
Total Income	77,864	61,305	16,558

(continued...)

**Table D15. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2011**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$66,928	\$55,941	\$10,987
Payments to insurance carriers for benefits	3	2	2
Other or unspecified benefits	<u>181</u>	<u>141</u>	<u>41</u>
Total benefit payments	67,113	56,083	11,029
Interest expense	13	10	3
Corrective distributions	118	106	12
Deemed distrib. of partic. loans	747	141	605
Administrative expenses:			
Professional fees	91	51	40
Contract administrator fees	95	85	10
Investment advisory and management fees	209	183	27
Other or unspecified admin. expenses	<u>218</u>	<u>132</u>	<u>85</u>
Total administrative expenses	613	451	162
Unspecified expenses	<u>18</u>	<u>*/</u>	<u>18</u>
Total Expenses	68,621	56,792	11,828
Net Income	9,243	4,513	4,730

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 and Graphs 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 2011.

**Table D16. Number of Defined Contribution Plans, Total Participants,
Active Participants, Assets, Contributions, and Benefits
by 401(k) and ESOP status, 2011**

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	638,390	88,705	73,668	\$3,829,487	\$330,213	\$299,335
401(k), not ESOP	512,152	61,327	52,452	2,309,470	229,339	189,740
ESOP, not 401(k)	5,515	1,812	1,362	103,317	4,326	6,981
401(k) and ESOP	1,286	11,629	8,910	837,019	56,308	62,933
Not 401(k), not ESOP	119,438	13,938	10,943	579,680	40,240	39,681

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 and Graphs 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 2011.