

Private Pension Plan Bulletin

Abstract of 2015 Form 5500 Annual Reports

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HIGHLIGHTS FROM THE 2015 FORM 5500 REPORTS

The shift from defined benefit (DB) to defined contribution (DC) plans has been ongoing over the past 40 years, and research shows that both changes in firm behavior and in worker characteristics are factors in this trend.¹ Legislation authorizing 401(k) type DC plans that allow employees to contribute to their own retirement on a pre-tax basis was passed in 1978. Since then, these DC plans have grown in popularity partly because of their flexibility and convenience, with respect to options for participation, contribution amounts and allocation of funds.² Changes in workforce mobility have also contributed to this shift from DB to DC plans, as workers tend to change jobs more frequently and DB plans are usually not transferable across employers.³ Increasing costs of DB plans, including higher accrued benefits, early retirements and increases in life expectancy, as well as a decline in industries that commonly offered DB plans have also contributed to the move from DB plans.⁴ Participation in DB plans may continue to decline as more DB plans in the private industry close to new entrants.⁵

Other findings from Form 5500 series reports for 2015 plan years are summarized below.

¹ Aaronson, S. and Coronado, J. (2005). Are Firms or Workers Behind the Shift Away from DB Pension Plans? Federal Reserve Board Finance and Economics Discussion. <https://www.federalreserve.gov/pubs/feds/2005/200517/200517pap.pdf> (accessed January 24, 2018).

² Broadbent, Palumbo and Woodman. (2006). The Shift from Defined Benefit to Defined Contribution Pension Plans – Implications for Asset Allocation and Risk Management. <https://www.bis.org/publ/wgpapers/cqfs27broadbent3.pdf> (accessed January 24, 2018).

³ Ibid.

⁴ Ibid.

⁵ Wiatrowski, W.J. (2011). Changing Landscape of Employment-based Retirement Benefits. Bureau of Labor Statistics. <https://www.bls.gov/opub/mlr/cwc/changing-landscape-of-employment-based-retirement-benefits.pdf> (accessed January 24, 2018).

Number of Pension Plans and Participants⁶

- The total number of pension plans grew again in 2015 to approximately 694,000 plans, a 1.3 percent increase over 2014. The number of DC plans grew by 1.2 percent. Despite the long-term trend away from DB plans described above, the number of DB plans increased in 2015 by 1.8 percent. (See *Historical Publication* Table E1.)
- The growth in participants of 1.8 percent to 134.9 million was larger than the increase in the number of plans between 2014 and 2015. However, this increase was composed of a 3.0 percent increase in DC plan participation and a 1.2 percent reduction in DB plan participation. (See *Historical Publication* Table E4.)
- Of the 134.9 million total participants in private pension plans, 92.5 million were active.⁷ The ratio of active to total participants increased slightly from 67.9 percent in 2014 to 68.6 percent in 2015. (See *Historical Publication* Tables E4 and E7.)
- The number of 401(k) type plans increased yet again in 2015 by 2.5 percent, from 534,000 to 547,000. There were 65.3 million active participants in 401(k) type plans. (See *Historical Publication* Tables E23 and E24.)
- Of about 7,000 ESOPs in 2015, roughly 1,000 were classified as KSOPs because they reported having a 401(k)

⁶ Participant counts in this report include double counting of workers in more than one plan.

⁷ Note that the Form 5500 instructions set forth a particularly inclusive definition of active participants 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 more information, please see the *Instructions for Form 5500* at <https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500>.

plan feature. The more than 5,000 remaining ESOPs were classified as Stand-Alone ESOPs. (See Table D10.)

Pension Plan Assets

- In 2015, driven primarily by low investment return, the total amount of assets held by pension plans decreased for the first time since 2008, by 1.8 percent from \$8.3 trillion to \$8.2 trillion. DB plan assets decreased 4.1 percent to roughly \$2.9 trillion, while DC plan assets decreased by only 0.6 percent to \$5.3 trillion. (See *Historical Publication* Table E10.)
- The share of DB plans reporting being fully frozen decreased to 20.5 percent of all DB plans; however, the share of assets in fully frozen DB plans increased from 14.9 percent to 15.4 percent in 2015. (See Table C14 and *2014 Private Pension Plan Bulletin* Table C14.)

Cash Flows

- DC plan contributions increased by 7.7 percent, to \$434.6 billion between 2014 and 2015. DB plan contributions increased by 10.9 percent to \$108.6 billion. In total, contributions to pension plans increased by 8.3 percent in 2015 to \$543.2 billion. (See *Historical Publication* Table E13.)
- In 2015, pension plans disbursed \$686.4 billion for payment of benefits, with \$235.8 billion being disbursed from DB plans and \$450.6 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 a 5.2 percent increase for DC plans and a 6.4 percent increase for DB plans. (See *Historical Publication* Table E16.)

- Overall, pension plans disbursed \$143.2 billion more than they received in contributions during 2015. DB plans disbursed \$127.2 billion more than they collected in contributions, while DC plans disbursed \$15.9 billion more than they received in contributions. (See Table A1.)
- Among the 547,000 401(k) type plans in 2015, 89.2 percent allowed participants to direct investment of all of their assets, 2.5 percent allowed participants to direct investment of a portion of their assets, and 8.3 percent did not allow any participant direction. (See Table D5(b).)

The following chart summarizes certain trends discussed above.

Table of Highlights for 2015 and 2014

	2015	2014	Percentage Change from Previous Year
Number of Pension Plans			
All Plans	693,925	685,203	1.3%
DB Plans	45,672	44,869	1.8
DC Plans	648,252	640,334	1.2
401(k) Type Plans	546,896	533,769	2.5
Amount of Assets (trillions)			
All Plans	\$8.15	\$8.31	-1.8%
DB Plans	2.86	2.99	-4.1
DC Plans	5.29	5.32	-0.6
Plan Contributions (billions)			
All Plans	\$543.2	\$501.4	8.3%
DB Contributions	108.6	97.9	10.9
DC Contributions	434.6	403.5	7.7
Benefits Disbursed (billions)			
All Plans	\$686.4	\$650.0	5.6%
DB Benefits	235.8	221.6	6.4
DC Benefits	450.6	428.4	5.2
Total Participants (millions)	134.9	132.4	1.8%
Active Participants (millions)	92.5	89.9	3.0%

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2015**

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	693,925	134,857	92,535	\$8,154,472	\$543,158	\$686,354
Defined Benefit	45,672	37,286	14,405	2,862,402	108,552	235,800
Cash balance	15,097	11,206	4,576	950,709	28,018	75,526
Other defined benefit	30,575	26,080	9,829	1,911,692	80,534	160,274
Defined Contribution	648,252	97,572	78,130	5,292,071	434,606	450,554
401(k) type	546,896	80,295	65,307	4,382,033	377,743	385,907
403(b)	21,423	8,792	6,560	425,837	32,088	27,454
Other defined contribution	79,933	8,485	6,262	484,201	24,775	37,193

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.

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.

³ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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 2015.

**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, 2015**

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	88,266	122,727	82,713	\$7,376,870	\$470,462	\$587,942
Defined Benefit	8,715	36,823	14,086	2,813,677	101,035	219,049
Cash balance	1,339	11,029	4,424	937,643	24,491	70,701
Other defined benefit	7,376	25,794	9,662	1,876,034	76,544	148,348
Defined Contribution	79,551	85,904	68,627	4,563,194	369,427	368,892
401(k) type	66,137	69,992	56,840	3,781,112	318,927	318,878
403(b)	7,347	8,356	6,254	405,472	30,534	25,110
Other defined contribution	6,067	7,556	5,534	376,610	19,966	24,904

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ *Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.*

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.*

³ *Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.*

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 2015.

**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, 2015**

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	605,659	12,131	9,822	\$777,602	\$72,696	\$98,412
Defined Benefit	36,957	463	319	48,725	7,517	16,751
Cash balance	13,758	176	152	13,067	3,527	4,825
Other defined benefit	23,199	286	167	35,658	3,990	11,926
Defined Contribution	568,702	11,668	9,503	728,877	65,179	81,661
401(k) type	480,759	10,303	8,468	600,920	58,816	67,028
403(b)	14,076	436	306	20,366	1,553	2,344
Other defined contribution	73,866	929	729	107,591	4,810	12,289

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.

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.

³ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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 2015.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2015**
(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	92,535	14,405	78,130	85,012	10,295	74,717	7,523	4,110	3,413
Retired or separated participants receiving benefits ⁴	13,207	12,043	1,163	9,873	8,894	979	3,334	3,149	185
Other retired or separated participants with vested right to benefits ⁴	29,116	10,837	18,278	25,080	7,823	17,257	4,036	3,015	1,021
Total Participants	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
Participants with account balances ⁵	72,030	-	72,030	68,474	-	68,474	3,556	-	3,556
Beneficiaries ⁶	2,402	2,197	205	1,765	1,577	188	637	620	17
Total Participants and Beneficiaries	137,259	39,483	97,777	121,730	28,589	93,141	15,529	10,894	4,636

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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.

⁴ Beginning with the 2014 Form 5500-SF, filers report both total and active participants. As a result, retired or separated participants are imputed based on the historical distribution of retired or separated participants either receiving benefits or with vested right to benefits. See the related Appendix in the Private Pension Plan Bulletin Historical Tables and Graphs for more details.

⁵ Participants with account balances are a subset of Total Participants and Beneficiaries.

⁶ Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. Form 5500-SF filers include these participants with total participants but do not report on these participants separately.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table A3. Balance Sheet of Pension Plans
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$130,655	\$123,796	\$6,859
Employer real property	255	102	153
Real estate (other than employer real property)	20,030	17,592	2,439
Employer securities	311,480	2,285	309,194
Participant loans	70,587	146	70,441
Loans (other than to participants)	7,185	4,645	2,540
Other investments ¹	6,942,148	2,672,973	4,269,175
Form 5500-SF Assets ²	<u>672,134</u>	<u>40,864</u>	<u>631,270</u>
Total Assets	8,154,472	2,862,402	5,292,071
Total Liabilities	83,025	49,806	33,219
Net Assets	8,071,447	2,812,595	5,258,852

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

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-SF shares no asset items with Schedule H or Schedule I. Therefore, the total assets reported by Form 5500-SF filers are summarized on this line item.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table A4. Income Statement of Pension Plans
by type of plan, 2015**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Employer contributions	\$259,129	\$105,963	\$153,167
Participant contributions	240,158	896	239,262
Contributions from others (including rollovers)	42,464	1,620	40,844
Noncash contributions	1,406	73	1,333
All other income ¹	<u>24,819</u>	<u>7,635</u>	<u>17,184</u>
Total Income	567,978	116,187	451,790
Expenses			
Total benefit payments	686,354	235,800	450,554
Certain deemed and/or corrective distributions ²	1,692	10	1,682
Administrative expenses ³	18,578	12,757	5,821
Other or unspecified expenses	<u>1,370</u>	<u>175</u>	<u>1,195</u>
Total Expenses	707,994	248,743	459,251
Net Income	(140,017)	(132,556)	(7,461)

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

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-SF. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Form 5500-SF (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-SF 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-SF filers, "Administrative expenses" includes only the "Administrative service providers" line item.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2015**
(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	\$8,154,472	\$2,862,402	\$5,292,071	\$7,459,777	\$2,361,642	\$5,098,135	\$694,696	\$500,760	\$193,936
Form 5500-SF ³	672,134	40,864	631,270	672,132	40,864	631,268	2	-	2
Insurance	65,044	20,750	44,294	64,769	20,581	44,188	275	169	106
Section 412(i) ins.	388	65	323	347	25	322	41	40	1
Trust	5,055,971	1,799,931	3,256,040	4,714,848	1,577,769	3,137,078	341,124	222,162	118,961
Trust and insurance	2,360,935	1,000,792	1,360,143	2,007,680	722,403	1,285,278	353,254	278,389	74,865
Not determinable	1	-	1	1	-	1	-	-	-

Funding arrangement for payment of benefits

Total	\$8,154,472	\$2,862,402	\$5,292,071	\$7,459,777	\$2,361,642	\$5,098,135	\$694,696	\$500,760	\$193,936
Form 5500-SF ³	672,134	40,864	631,270	672,132	40,864	631,268	2	-	2
Insurance	69,030	22,212	46,818	68,882	22,123	46,759	149	89	60
Section 412(i) ins.	451	128	323	344	21	323	107	107	-
Trust	5,422,190	2,002,689	3,419,502	4,915,178	1,652,207	3,262,971	507,013	350,482	156,531
Trust and insurance	1,990,666	796,509	1,194,157	1,803,240	646,427	1,156,813	187,426	150,082	37,344
Not determinable	1	-	1	1	-	1	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2015**

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	693,925	134,857	\$8,154,472	45,672	37,286	\$2,862,402	648,252	97,572	\$5,292,071
	Single Employer ²	691,278	119,965	7,459,777	44,259	27,012	2,361,642	647,019	92,953	5,098,135
	Multiemployer ³	2,647	14,893	694,696	1,413	10,274	500,760	1,234	4,618	193,936
Noncollectively bargained plans	Total	685,781	102,611	5,960,134	42,229	19,240	1,554,778	643,551	83,371	4,405,356
	Single Employer ²	685,781	102,611	5,960,134	42,229	19,240	1,554,778	643,551	83,371	4,405,356
Collective bargaining plans	Total	8,144	32,246	2,194,338	3,443	18,046	1,307,624	4,701	14,201	886,715
	Single Employer ²	5,497	17,354	1,499,643	2,030	7,771	806,864	3,468	9,582	692,779
	Multiemployer ³	2,647	14,893	694,696	1,413	10,274	500,760	1,234	4,618	193,936

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

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

NOTE: Excludes "one-participant plans."

¹ Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

² Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

³ Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2015**

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	693,925	45,672	648,252	691,278	44,259	647,019	2,647	1,413	1,234
None or not reported	29,730	2,682	27,048	29,691	2,664	27,028	38	18	20
2-9	242,328	21,789	220,539	242,319	21,789	220,530	9	-	9
10-24	166,156	7,477	158,678	166,146	7,474	158,671	10	3	7
25-49	97,577	2,837	94,740	97,557	2,827	94,730	20	10	10
50-99	69,868	2,172	67,696	69,811	2,149	67,663	57	23	33
100-249	44,824	2,281	42,543	44,607	2,175	42,433	216	106	110
250-499	18,469	1,617	16,851	18,117	1,445	16,671	352	172	180
500-999	10,611	1,360	9,251	10,138	1,102	9,036	472	258	214
1,000-2,499	7,519	1,524	5,995	6,869	1,171	5,698	650	353	297
2,500-4,999	3,152	785	2,367	2,787	590	2,197	365	195	170
5,000-9,999	1,772	498	1,274	1,567	392	1,176	204	106	98
10,000-19,999	1,027	311	717	905	230	675	122	81	41
20,000-49,999	612	223	389	524	167	357	88	56	32
50,000 or more	280	116	164	239	85	154	41	31	10

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2015**

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	693,925	45,672	648,252	691,278	44,259	647,019	2,647	1,413	1,234
None or not reported	31,048	2,930	28,119	31,011	2,912	28,098	37	17	20
\$1-24K	27,787	214	27,574	27,776	209	27,568	11	5	6
25-49K	19,354	178	19,176	19,346	173	19,173	8	5	3
50-99K	33,171	879	32,292	33,166	875	32,291	5	4	1
100-249K	75,939	4,443	71,496	75,911	4,424	71,487	28	19	9
250-499K	90,742	6,173	84,569	90,709	6,154	84,555	33	19	14
500-999K	116,831	7,894	108,937	116,805	7,884	108,920	26	10	16
1-2.49M	148,358	9,742	138,615	148,292	9,720	138,572	66	22	44
2.5-4.9M	69,222	4,070	65,152	69,093	4,025	65,069	129	46	83
5-9.9M	36,541	1,976	34,565	36,353	1,915	34,438	188	61	127
10-24.9M	22,984	2,079	20,905	22,571	1,902	20,669	413	177	236
25-49.9M	8,724	1,329	7,396	8,323	1,118	7,205	402	210	191
50-74.9M	3,270	666	2,604	3,033	539	2,493	238	126	111
75-99.9M	1,845	458	1,386	1,685	358	1,326	160	100	60
100-149.9M	2,132	604	1,528	1,915	469	1,447	216	136	81
150-199.9M	1,225	363	861	1,089	281	808	136	82	54
200-249.9M	801	234	567	710	183	527	91	51	40
250-499.9M	1,735	579	1,157	1,517	435	1,082	219	144	75
500-999.9M	1,034	361	672	922	281	641	111	80	31
1-2.49B	690	278	411	605	216	388	85	62	23
2.5B or more	492	221	271	447	184	263	45	37	8

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

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. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2015**

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	693,925	45,672	648,252	691,278	44,259	647,019	2,647	1,413	1,234
Agriculture	7,507	540	6,967	7,497	534	6,963	10	6	4
Mining	3,928	318	3,610	3,917	315	3,602	11	3	8
Construction	53,256	2,382	50,874	52,146	1,845	50,301	1,110	537	573
Manufacturing	74,543	5,762	68,781	74,346	5,636	68,710	196	125	71
Transportation	13,125	717	12,407	12,963	616	12,347	162	101	61
Communications and information	12,591	806	11,785	12,549	780	11,769	42	26	16
Utilities	2,490	358	2,131	2,484	357	2,126	6	1	5
Wholesale trade	37,419	2,478	34,941	37,381	2,455	34,926	37	22	15
Retail trade	41,683	1,584	40,099	41,598	1,518	40,079	85	66	19
Finance, insurance & real estate	64,165	5,556	58,609	63,574	5,226	58,348	591	330	261
Services	368,035	24,309	343,726	367,792	24,187	343,606	243	122	120
Misc. organizations ³	15,019	861	14,158	14,866	788	14,078	153	73	80
Industry not reported	164	1	163	164	1	163	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

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 results for years prior to 2006.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2015**
(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	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
2-9	1,218	98	1,119	1,218	98	1,119	*/	-	*/
10-24	2,593	112	2,482	2,593	111	2,482	*/	*/	*/
25-49	3,415	98	3,317	3,414	98	3,317	1	*/	*/
50-99	4,905	155	4,750	4,900	153	4,747	4	2	2
100-249	6,888	374	6,514	6,850	355	6,495	38	19	19
250-499	6,458	577	5,881	6,325	512	5,813	133	65	68
500-999	7,412	973	6,439	7,071	787	6,285	340	186	154
1,000-2,499	11,717	2,438	9,279	10,663	1,876	8,787	1,054	562	492
2,500-4,999	11,103	2,800	8,303	9,822	2,114	7,707	1,282	685	596
5,000-9,999	12,299	3,466	8,833	10,864	2,704	8,159	1,436	761	674
10,000-19,999	14,490	4,459	10,031	12,746	3,299	9,446	1,744	1,160	584
20,000-49,999	18,789	6,866	11,922	16,113	5,130	10,983	2,676	1,736	939
50,000 or more	33,571	14,870	18,701	27,386	9,773	17,613	6,186	5,097	1,089

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2015**
(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	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
None or not reported	127	4	123	125	4	121	2	-	2
\$1-24K	335	2	333	333	1	332	2	*/	1
25-49K	271	7	264	269	7	263	2	1	1
50-99K	442	6	436	441	5	436	1	1	*/
100-249K	1,197	38	1,158	1,188	32	1,155	9	6	3
250-499K	1,756	66	1,690	1,741	56	1,685	16	10	5
500-999K	2,948	94	2,854	2,937	90	2,847	11	4	7
1-2.49M	6,173	187	5,987	6,121	170	5,951	52	16	36
2.5-4.9M	5,724	195	5,528	5,646	177	5,469	77	18	59
5-9.9M	6,443	340	6,103	6,286	277	6,010	156	63	93
10-24.9M	8,709	756	7,954	8,233	630	7,603	476	125	351
25-49.9M	7,430	1,054	6,376	6,786	723	6,063	644	330	313
50-74.9M	4,573	790	3,783	4,073	591	3,482	500	200	300
75-99.9M	3,462	681	2,780	3,043	493	2,549	419	188	231
100-149.9M	5,950	1,311	4,639	5,248	974	4,274	702	337	365
150-199.9M	4,398	1,070	3,329	3,924	802	3,122	474	268	206
200-249.9M	3,501	895	2,606	3,029	698	2,331	472	197	274
250-499.9M	10,692	3,259	7,432	9,077	2,249	6,828	1,615	1,010	604
500-999.9M	11,235	3,539	7,695	9,578	2,507	7,071	1,657	1,033	624
1-2.49B	15,488	6,479	9,009	12,896	4,454	8,442	2,593	2,025	567
2.5B or more	34,004	16,511	17,493	28,989	12,070	16,919	5,015	4,441	574

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

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. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

*/ Fewer than 500 participants.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B6. Distribution of Participants
by type of plan and industry, 2015**
(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	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
Agriculture	781	125	656	731	107	624	50	18	32
Mining	1,022	268	755	968	262	706	54	5	49
Construction	7,413	2,833	4,580	2,860	68	2,793	4,553	2,766	1,788
Manufacturing	28,159	11,654	16,504	26,833	10,813	16,019	1,326	841	485
Transportation	6,605	2,571	4,034	4,853	1,269	3,584	1,752	1,302	450
Communications and information	5,475	1,988	3,488	4,989	1,760	3,229	486	227	259
Utilities	1,788	922	866	1,763	922	842	25	*/	25
Wholesale trade	4,278	738	3,540	4,201	689	3,512	77	48	29
Retail trade	14,643	2,629	12,013	13,036	1,113	11,923	1,607	1,516	90
Finance, insurance & real estate	14,173	5,399	8,775	11,395	3,354	8,042	2,778	2,045	733
Services	48,278	7,320	40,958	46,450	6,005	40,446	1,828	1,315	513
Misc. organizations ³	2,234	839	1,396	1,879	649	1,229	355	189	166
Industry not reported	6	-	6	6	-	6	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

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 results for years prior to 2006.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

*/ Fewer than 500 participants.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B7. Distribution of Active Participants
by type of plan, 2015**
(numbers in thousands)

Type of Plan ¹	Total Plans	Single Employer Plans ²	Multiemployer Plans ³
Total	92,535	85,012	7,523
Defined benefit	14,405	10,295	4,110
Defined contribution	78,130	74,717	3,413
401(k) type	65,307	63,752	1,556
403(b)	6,560	6,554	6
Other defined contribution	6,262	4,411	1,851

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: 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.

NOTE: Excludes "one-participant plans."

¹ Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.

² Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

³ Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B8. Number of Plans
by type of plan and method of funding, 2015**

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	693,925	45,672	648,252	691,278	44,259	647,019	2,647	1,413	1,234
Form 5500-SF ³	541,349	33,030	508,319	541,346	33,030	508,316	3	-	3
Insurance	4,847	486	4,360	4,831	480	4,350	16	6	10
Section 412(i) ins.	269	201	68	266	199	67	3	2	1
Trust	107,646	9,864	97,782	105,834	8,845	96,989	1,813	1,019	794
Trust and insurance	39,601	2,085	37,516	38,789	1,699	37,090	812	386	426
Not determinable	212	5	207	212	5	207	-	-	-

Funding arrangement for payment of benefits

Total	693,925	45,672	648,252	691,278	44,259	647,019	2,647	1,413	1,234
Form 5500-SF ³	541,349	33,030	508,319	541,346	33,030	508,316	3	-	3
Insurance	5,238	523	4,715	5,223	517	4,707	14	6	8
Section 412(i) ins.	267	200	67	264	197	67	3	3	-
Trust	113,239	10,107	103,132	111,097	8,907	102,190	2,142	1,201	941
Trust and insurance	33,620	1,806	31,813	33,135	1,603	31,532	484	203	281
Not determinable	212	5	207	212	5	207	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table B9. Number of Participants
by type of plan and method of funding, 2015**
(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	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
Form 5500-SF ³	11,980	414	11,566	11,980	414	11,566	*/	-	*/
Insurance	1,741	246	1,495	1,731	243	1,488	10	3	6
Section 412(i) ins.	9	3	6	7	2	6	2	1	*/
Trust	80,523	24,246	56,277	72,748	19,218	53,530	7,775	5,028	2,747
Trust and insurance	40,601	12,376	28,225	33,496	7,135	26,361	7,106	5,241	1,865
Not determinable	3	*/	3	3	*/	3	-	-	-

Funding arrangement for payment of benefits

Total	134,857	37,286	97,572	119,965	27,012	92,953	14,893	10,274	4,618
Form 5500-SF ³	11,980	414	11,566	11,980	414	11,566	*/	-	*/
Insurance	1,632	265	1,368	1,625	262	1,362	8	2	5
Section 412(i) ins.	9	4	6	8	2	6	2	2	-
Trust	87,431	27,165	60,267	76,062	19,669	56,394	11,369	7,496	3,873
Trust and insurance	33,801	9,438	24,363	30,288	6,664	23,623	3,513	2,774	740
Not determinable	3	*/	3	3	*/	3	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

³ Form 5500-SF filers do not report on the plan funding nor benefit arrangements.

*/ Fewer than 500 participants.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C1. Distribution of Assets
by number of participants, 2015**

(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	\$8,154,472	\$2,862,402	\$5,292,071	\$7,459,777	\$2,361,642	\$5,098,135	\$694,696	\$500,760	\$193,936
None or not reported	5,816	1,127	4,689	5,598	1,127	4,470	218	**/	218
2-9	163,983	21,694	142,289	163,977	21,694	142,283	6	-	6
10-24	187,260	9,125	178,136	187,252	9,124	178,128	9	**/	8
25-49	193,095	6,499	186,596	193,060	6,490	186,571	35	9	26
50-99	227,447	10,280	217,167	227,221	10,188	217,033	226	92	134
100-249	308,408	26,765	281,644	306,306	25,725	280,581	2,102	1,040	1,062
250-499	290,402	41,416	248,985	283,247	37,359	245,888	7,155	4,057	3,098
500-999	344,650	66,551	278,099	325,341	54,354	270,987	19,310	12,197	7,113
1,000-2,499	628,888	175,863	453,025	569,019	137,680	431,339	59,869	38,183	21,686
2,500-4,999	642,924	211,267	431,656	566,588	164,753	401,835	76,336	46,514	29,822
5,000-9,999	769,955	267,225	502,730	688,341	214,945	473,396	81,614	52,280	29,334
10,000-19,999	899,375	333,309	566,066	812,290	262,406	549,883	87,085	70,903	16,183
20,000-49,999	1,438,411	603,608	834,803	1,308,825	516,573	792,252	129,585	87,035	42,551
50,000 or more	2,053,858	1,087,673	966,185	1,822,713	899,223	923,489	231,146	188,450	42,696

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C2. Distribution of Assets
by amount of assets, 2015**
(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	\$8,154,472	\$2,862,402	\$5,292,071	\$7,459,777	\$2,361,642	\$5,098,135	\$694,696	\$500,760	\$193,936
\$1-24K	293	2	291	293	2	291	**/	**/	**/
25-49K	720	7	714	720	7	713	**/	**/	**/
50-99K	2,454	68	2,386	2,453	67	2,386	**/	**/	**/
100-249K	12,969	785	12,184	12,964	782	12,182	5	3	2
250-499K	33,423	2,286	31,136	33,411	2,280	31,131	12	7	5
500-999K	85,007	5,732	79,275	84,988	5,726	79,262	19	7	13
1-2.49M	236,943	15,633	221,311	236,825	15,593	221,232	118	39	79
2.5-4.9M	241,246	13,985	227,261	240,769	13,822	226,947	477	163	314
5-9.9M	253,460	13,898	239,562	252,028	13,435	238,593	1,432	464	969
10-24.9M	353,265	33,811	319,454	346,264	30,768	315,495	7,001	3,043	3,958
25-49.9M	305,803	47,551	258,252	291,133	39,768	251,365	14,670	7,783	6,887
50-74.9M	199,530	40,728	158,802	184,927	32,959	151,968	14,603	7,769	6,833
75-99.9M	159,405	39,672	119,733	145,614	31,065	114,549	13,791	8,607	5,184
100-149.9M	261,249	74,103	187,147	234,746	57,467	177,279	26,504	16,636	9,868
150-199.9M	211,089	62,667	148,422	187,910	48,726	139,184	23,179	13,941	9,238
200-249.9M	178,551	52,162	126,390	158,128	40,835	117,293	20,424	11,326	9,097
250-499.9M	609,088	202,854	406,234	532,039	152,271	379,768	77,049	50,582	26,466
500-999.9M	713,802	252,226	461,576	634,389	194,991	439,398	79,413	57,235	22,178
1-2.49B	1,058,932	436,128	622,804	929,021	341,138	587,883	129,910	94,990	34,921
2.5B or more	3,237,244	1,568,103	1,669,141	2,951,156	1,339,939	1,611,217	286,088	228,164	57,924

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

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. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C3. Distribution of Assets
by industry, 2015**
(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	\$8,154,472	\$2,862,402	\$5,292,071	\$7,459,777	\$2,361,642	\$5,098,135	\$694,696	\$500,760	\$193,936
Agriculture	25,080	5,841	19,238	23,859	5,374	18,484	1,221	467	754
Mining	78,617	21,300	57,317	75,276	20,465	54,811	3,341	835	2,506
Construction	393,283	183,813	209,471	131,951	4,041	127,911	261,332	179,772	81,560
Manufacturing	2,500,828	1,093,167	1,407,661	2,430,280	1,064,833	1,365,447	70,548	28,333	42,215
Transportation	369,135	189,932	179,203	266,378	99,123	167,255	102,757	90,810	11,948
Communications and information	400,948	153,289	247,659	383,224	143,214	240,009	17,724	10,075	7,649
Utilities	291,147	169,204	121,942	289,569	169,184	120,385	1,578	20	1,558
Wholesale trade	247,991	47,178	200,812	245,495	45,515	199,980	2,496	1,664	832
Retail trade	343,997	67,066	276,931	310,357	34,005	276,351	33,640	33,061	579
Finance, insurance & real estate	1,011,624	399,320	612,304	891,280	303,174	588,106	120,344	96,146	24,198
Services	2,401,474	496,555	1,904,920	2,339,894	451,273	1,888,622	61,580	45,282	16,298
Misc. organizations ³	90,033	35,735	54,298	71,900	21,441	50,459	18,133	14,295	3,839
Industry not reported	316	-	316	316	-	316	-	-	-

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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 results for years prior to 2006.

NOTE: Excludes "one-participant plans."

¹ Includes single employer plans, plans of controlled groups of corporations, and multiple-employer noncollectively bargained plans. All defined benefit plans paying premiums to PBGC's single employer program are included.

² Includes multiemployer plans and multiple-employer collectively bargained plans. All defined benefit plans paying premiums to PBGC's multiemployer program are included.

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

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$12,645	\$5,155	\$7,490
Employer contrib. receivable	85,091	55,730	29,362
Participant contrib. receivable	1,975	26	1,948
Other receivables	32,585	18,660	13,925
Interest-bearing cash	86,754	37,151	49,603
U.S. Government securities	158,318	125,446	32,872
Corporate debt instruments: Preferred	57,487	52,681	4,806
Corporate debt instruments: All other	186,532	166,729	19,803
Preferred stock	2,466	2,101	365
Common stock	368,231	279,516	88,716
Partnership/joint venture interests	128,543	123,570	4,973
Real estate (except employer real property)	18,079	17,309	770
Loans (other than to participants)	5,958	4,469	1,489
Participant loans	69,617	138	69,479
Assets in common/collective trusts	987,193	307,532	679,661
Assets in pooled separate accounts	175,733	38,945	136,788

(continued...)

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,022,349	\$1,166,366	\$855,984
Assets in 103-12 investment entities	76,411	71,454	4,957
Assets in registered investment companies	2,207,026	242,853	1,964,173
Assets in insurance co. general accounts	178,475	12,272	166,204
Other general investments	164,259	80,562	83,697
Employer securities	296,748	2,279	294,470
Employer real property	199	92	108
Buildings and other property used by plan	906	889	17
Other or unspecified assets	<u>53,290</u>	<u>1,753</u>	<u>51,537</u>
Total Assets	7,376,870	2,813,677	4,563,194
Liabilities			
Benefit claims payable	1,242	445	796
Operating payables	6,134	4,684	1,449
Acquisition indebtedness	11,564	1,892	9,672
Other liabilities	<u>55,572</u>	<u>41,894</u>	<u>13,678</u>
Total Liabilities	74,511	48,915	25,596
Net Assets	7,302,359	2,764,761	4,537,598

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$19,399	\$10,248	\$9,152
Employer contrib. receivable	\$85,363	55,944	29,419
Participant contrib. receivable	\$2,467	271	2,196
Other receivables	\$106,894	62,896	43,999
Interest-bearing cash	\$216,913	96,490	120,424
U.S. Government securities	\$455,673	281,970	173,703
Corporate debt instruments: Preferred	\$138,443	111,293	27,149
Corporate debt instruments: All other	\$559,978	420,317	139,661
Preferred stock	\$23,635	15,531	8,104
Common stock	\$1,533,265	830,230	703,035
Partnership/joint venture interests	\$270,526	252,732	17,793
Real estate (except employer real property)	\$57,780	45,863	11,917
Loans (other than to participants)	\$23,521	14,401	9,119
Participant loans	\$70,306	179	70,127

(continued...)

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in registered investment companies	2,742,821	387,621	2,355,199
Assets in insurance co. general accounts	225,256	16,236	209,020
Other general investments	400,587	200,294	200,292
Employer securities	389,470	8,252	381,218
Employer real property	378	266	113
Buildings and other property used by plan	906	889	17
Other or unspecified assets	<u>53,290</u>	<u>1,753</u>	<u>51,537</u>
Total Assets	7,376,870	2,813,677	4,563,194
Liabilities			
Benefit claims payable	1,242	445	796
Operating payables	6,134	4,684	1,449
Acquisition indebtedness	11,564	1,892	9,672
Other liabilities	<u>55,572</u>	<u>41,894</u>	<u>13,678</u>
Total Liabilities	74,511	48,915	25,596
Net Assets	7,302,359	2,764,761	4,537,598

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: This table provides an estimate of the underlying asset allocation of investments in direct filing entities. Hence, there are no line items for interests in common/collective trusts, master trust investment accounts, pooled separate accounts or 103-12 investment entities. The dollar amounts of these investments are included on the line items in this table. For information on the methodology used to make these estimates, see the DFE User Guide at <https://www.dol.gov/agencies/ebsa/researchers/statistics/retirement-bulletins/direct-filing-entity>.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$9,265	\$2,531	\$6,734
Employer contrib. receivable	78,771	50,206	28,565
Participant contrib. receivable	1,920	22	1,898
Other receivables	25,977	13,058	12,919
Interest-bearing cash	69,210	23,029	46,180
U.S. Government securities	120,612	98,542	22,070
Corporate debt instruments: Preferred	49,110	45,882	3,228
Corporate debt instruments: All other	150,837	137,571	13,267
Preferred stock	1,994	1,666	328
Common stock	247,277	169,136	78,141
Partnership/joint venture interests	77,228	74,674	2,554
Real estate (except employer real property)	6,175	5,909	266
Loans (other than to participants)	2,852	1,567	1,285
Participant loans	67,675	68	67,607
Assets in common/collective trusts	841,569	200,785	640,784
Assets in pooled separate accounts	156,295	29,547	126,748

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,008,003	\$1,159,400	\$848,604
Assets in 103-12 investment entities	54,887	52,219	2,668
Assets in registered investment companies	2,077,388	182,535	1,894,852
Assets in insurance co. general accounts	167,459	10,980	156,479
Other general investments	130,110	49,938	80,172
Employer securities	284,611	1,892	282,719
Employer real property	196	88	108
Buildings and other property used by plan	49	43	6
Other or unspecified assets	<u>53,199</u>	<u>1,731</u>	<u>51,468</u>
Total Assets	6,682,669	2,313,019	4,369,650
Liabilities			
Benefit claims payable	1,076	395	681
Operating payables	4,607	3,256	1,351
Acquisition indebtedness	11,247	1,576	9,671
Other liabilities	<u>34,728</u>	<u>22,632</u>	<u>12,096</u>
Total Liabilities	51,658	27,859	23,799
Net Assets	6,631,011	2,285,160	4,345,851

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$3,381	\$2,624	\$757
Employer contrib. receivable	6,321	5,524	797
Participant contrib. receivable	55	5	50
Other receivables	6,608	5,602	1,006
Interest-bearing cash	17,544	14,122	3,423
U.S. Government securities	37,706	26,903	10,802
Corporate debt instruments: Preferred	8,377	6,799	1,578
Corporate debt instruments: All other	35,694	29,158	6,536
Preferred stock	472	436	37
Common stock	120,954	110,380	10,574
Partnership/joint venture interests	51,315	48,896	2,419
Real estate (except employer real property)	11,904	11,400	503
Loans (other than to participants)	3,105	2,901	204
Participant loans	1,942	70	1,872
Assets in common/collective trusts	145,624	106,748	38,877
Assets in pooled separate accounts	19,437	9,398	10,040

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$14,346	\$6,966	\$7,380
Assets in 103-12 investment entities	21,524	19,236	2,288
Assets in registered investment companies	129,638	60,318	69,321
Assets in insurance co. general accounts	11,016	1,292	9,725
Other general investments	34,149	30,624	3,525
Employer securities	12,137	387	11,751
Employer real property	3	3	-
Buildings and other property used by plan	857	846	12
Other or unspecified assets	<u>91</u>	<u>22</u>	<u>69</u>
Total Assets	694,202	500,658	193,544
Liabilities			
Benefit claims payable	165	50	115
Operating payables	1,526	1,428	98
Acquisition indebtedness	317	316	1
Other liabilities	<u>20,844</u>	<u>19,262</u>	<u>1,582</u>
Total Liabilities	22,853	21,056	1,797
Net Assets	671,349	479,602	191,747

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.
- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and amount of assets, 2015**

Type of Asset	Total	\$1-0.9M	\$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	32	4	2	1	1
Receivables	3	13	3	3	3	3
U.S. Government securities	4	1	2	3	4	5
Corporate debt instruments: Preferred	2	*/	1	1	1	2
Corporate debt instruments: All other	6	2	2	3	5	7
Corporate stocks	10	4	9	9	10	10
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	-	*/	*/	*/	*/
Assets in common/collective trusts	11	2	6	16	18	9
Assets in pooled separate accounts	1	5	11	4	1	1
Assets in master trusts	41	*/	10	20	31	48
Assets in 103-12 investment entities	3	*/	*/	2	2	3
Assets in registered investment companies	9	15	40	30	14	4
Assets in ins. co. general accounts	*/	6	4	1	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	7	20	7	5	8	8

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 or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and amount of assets, 2015**

Type of Asset	Total	\$1-0.9M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
Total Assets	100%	100%	100%	100%	100%	100%
Cash	1	2	2	2	2	1
Receivables	1	1	1	1	1	1
U.S. Government securities	1	*/	*/	*/	*/	1
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	1
Corporate stocks	2	*/	1	1	1	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	1	2	2	2	2
Assets in common/collective trusts	15	3	4	8	14	20
Assets in pooled separate accounts	3	14	15	6	3	1
Assets in master trusts	19	*/	*/	3	11	32
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	43	37	52	65	56	26
Assets in ins. co. general accounts	4	3	4	6	4	2
Employer securities	6	1	2	4	5	9
Other or unspecified investments	3	37	18	3	2	2

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 2015.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$227,166	\$98,520	\$128,646
Participants	206,593	865	205,728
Others (including rollovers)	35,331	1,585	33,746
Noncash contributions	<u>1,372</u>	<u>64</u>	<u>1,307</u>
Total contributions	470,462	101,035	369,427
Interest earnings:			
Interest-bearing cash	955	444	511
U.S. Government securities	3,132	2,550	583
Corporate debt instruments	10,195	9,444	752
Non-participant loans	148	58	90
Participant loans	2,710	12	2,698
Other or unspecified interest	<u>9,240</u>	<u>3,291</u>	<u>5,950</u>
Total interest earnings	26,381	15,797	10,583
Dividends:			
Preferred stock	678	126	552
Common stock	14,496	6,367	8,130
Registered investment company shares (e.g., mutual funds)	<u>78,127</u>	<u>6,209</u>	<u>71,918</u>
Total dividend income	93,302	12,702	80,599
Rents	360	342	19
Net gain (loss) on sale of assets	20,325	12,001	8,324
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	74	24	50
Other unrealized appreciation	<u>(34,260)</u>	<u>(24,067)</u>	<u>(10,194)</u>
Total unrealized appreciation (depreciation)	(34,186)	(24,042)	(10,144)
Net investment gain (loss) from:			
Common/collective trusts	<u>(132)</u>	<u>(632)</u>	<u>500</u>
Pooled separate accounts	1,655	867	788
Master trusts	<u>(3,223)</u>	<u>(3,102)</u>	<u>(121)</u>
103-12 investment entities	<u>(1,069)</u>	<u>(746)</u>	<u>(323)</u>
Registered investment companies	<u>(80,505)</u>	<u>(8,380)</u>	<u>(72,125)</u>
Other or unspecified income	<u>3,800</u>	<u>3,073</u>	<u>727</u>
Total Income	497,170	108,915	388,256

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$574,265	\$210,509	\$363,756
Payments to insurance carriers for benefits	5,461	4,726	735
Other or unspecified benefits	<u>8,216</u>	<u>3,814</u>	<u>4,402</u>
Total benefit payments	587,942	219,049	368,892
Interest expense	669	25	644
Corrective distributions	565	1	563
Deemed distribution of partic. loans	652	2	650
Administrative expenses:			
Professional fees	2,371	1,828	543
Contract administrator fees	1,852	929	923
Investment advisory and management fees	5,728	4,419	1,309
Other or unspecified admin. expenses	<u>6,872</u>	<u>5,322</u>	<u>1,550</u>
Total administrative expenses	16,823	12,497	4,326
Unspecified expenses	<u>35</u>	<u>3</u>	<u>32</u>
Total Expenses	606,685	231,578	375,108
Net Income	(109,515)	(122,663)	13,148

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$191,132	\$71,308	\$119,825
Participants	203,110	829	202,281
Others (including rollovers)	34,669	1,365	33,304
Noncash contributions	<u>1,024</u>	<u>64</u>	<u>959</u>
Total contributions	429,936	73,567	356,369
Interest earnings:			
Interest-bearing cash	843	380	463
U.S. Government securities	2,381	1,958	423
Corporate debt instruments	8,482	8,013	469
Non-participant loans	101	16	85
Participant loans	2,627	5	2,622
Other or unspecified interest	<u>7,796</u>	<u>2,220</u>	<u>5,576</u>
Total interest earnings	22,230	12,592	9,638
Dividends:			
Preferred stock	641	102	539
Common stock	11,304	3,875	7,429
Registered investment company shares (e.g., mutual funds)	<u>73,765</u>	<u>4,681</u>	<u>69,084</u>
Total dividend income	85,710	8,657	77,053
Rents	94	76	18
Net gain (loss) on sale of assets	15,413	7,941	7,472
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	(702)	(755)	53
Other unrealized appreciation	<u>(34,213)</u>	<u>(22,882)</u>	<u>(11,332)</u>
Total unrealized appreciation (depreciation)	(34,916)	(23,637)	(11,279)
Net investment gain (loss) from:			
Common/collective trusts	(684)	(984)	301
Pooled separate accounts	745	218	527
Master trusts	(3,383)	(3,153)	(230)
103-12 investment entities	(1,101)	(822)	(278)
Registered investment companies	(76,061)	(6,776)	(69,285)
Other or unspecified income	<u>2,161</u>	<u>1,517</u>	<u>644</u>
Total Income	440,146	69,196	370,950

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$521,357	\$169,787	\$351,570
Payments to insurance carriers for benefits	5,405	4,676	729
Other or unspecified benefits	<u>8,086</u>	<u>3,787</u>	<u>4,299</u>
Total benefit payments	534,849	178,251	356,598
Interest expense	651	7	644
Corrective distributions	561	1	559
Deemed distribution of partic. loans	590	**/	590
Administrative expenses:			
Professional fees	1,894	1,433	461
Contract administrator fees	1,470	628	841
Investment advisory and management fees	3,740	2,640	1,100
Other or unspecified admin. expenses	<u>5,732</u>	<u>4,331</u>	<u>1,400</u>
Total administrative expenses	12,835	9,032	3,803
Unspecified expenses	<u>34</u>	<u>3</u>	<u>31</u>
Total Expenses	549,520	187,295	362,226
Net Income	(109,375)	(118,099)	8,725

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$36,034	\$27,212	\$8,821
Participants	3,483	36	3,447
Others (including rollovers)	662	220	442
Noncash contributions	<u>348</u>	-	<u>348</u>
Total contributions	40,526	27,469	13,058
Interest earnings:			
Interest-bearing cash	112	63	48
U.S. Government securities	751	591	160
Corporate debt instruments	1,713	1,431	283
Non-participant loans	47	41	6
Participant loans	83	7	75
Other or unspecified interest	<u>1,444</u>	<u>1,070</u>	<u>374</u>
Total interest earnings	4,151	3,205	946
Dividends:			
Preferred stock	37	25	12
Common stock	3,192	2,492	700
Registered investment company shares (e.g., mutual funds)	<u>4,362</u>	<u>1,529</u>	<u>2,834</u>
Total dividend income	7,591	4,045	3,546
Rents	266	265	1
Net gain (loss) on sale of assets	4,911	4,060	852
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	776	780	(4)
Other unrealized appreciation	<u>(47)</u>	<u>(1,185)</u>	<u>1,138</u>
Total unrealized appreciation (depreciation)	729	(405)	1,135
Net investment gain (loss) from:			
Common/collective trusts	552	352	199
Pooled separate accounts	910	649	261
Master trusts	160	52	109
103-12 investment entities	32	76	(44)
Registered investment companies	(4,444)	(1,604)	(2,839)
Other or unspecified income	<u>1,639</u>	<u>1,556</u>	<u>83</u>
Total Income	57,025	39,719	17,306

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$52,908	\$40,722	\$12,186
Payments to insurance carriers for benefits	55	50	6
Other or unspecified benefits	<u>130</u>	<u>27</u>	<u>103</u>
Total benefit payments	53,093	40,798	12,295
Interest expense	18	18	**/
Corrective distributions	4	-	4
Deemed distribution of participant loans	62	2	60
Administrative expenses:			
Professional fees	477	395	82
Contract administrator fees	382	300	82
Investment advisory and management fees	1,989	1,779	209
Other or unspecified admin. expenses	<u>1,140</u>	<u>990</u>	<u>150</u>
Total administrative expenses	3,988	3,465	523
Unspecified expenses	1	-	1
Total Expenses	57,165	44,283	12,882
Net Income	(140)	(4,564)	4,423

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and amount of assets, 2015**

Type of Income	Total	\$1-0.9M	\$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	90	23	90	98	99	86
Participant contributions	1	-	1	1	*/	1
Other or unspecified contributions	<u>2</u>	<u>24</u>	<u>1</u>	<u>1</u>	<u>*/</u>	<u>2</u>
Total contributions	93	47	92	99	100	89
Interest on interest-bearing cash	*/	*/	1	1	1	*/
Interest on U.S. Government securities	2	*/	1	1	2	3
Interest on corporate debt instruments	9	*/	1	3	5	11
Interest on non-participant loans	*/	-	-	*/	*/	*/
Interest on participant loans	*/	-	*/	*/	*/	*/
Other or unspecified interest	<u>3</u>	<u>*/</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
Total interest earnings	15	*/	5	7	11	18
Total dividends income	12	1	17	20	13	9
Net gain (loss) on sale of assets	11	*/	4	9	12	11
Total unrealized appreciation (depreciation)	(22)	*/	(10)	(17)	(20)	(24)
Net invest. gain (loss) from common/col. trusts	(1)	*/	1	2	(1)	(1)
Net invest. gain (loss) from pooled sep. accounts	1	*/	1	1	1	1
Net invest. gain (loss) from master trusts	(3)	*/	(1)	(4)	(6)	(1)
Net invest. gain (loss) from registered invest. co.	(8)	2	(14)	(18)	(12)	(4)
Other or unspecified income	3	51	5	1	2	4

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 or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and amount of assets, 2015**

Type of Income	Total	\$1-0.9M	\$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	33	26	28	33	35	33
Participant contributions	53	66	63	51	51	54
Other or unspecified contributions	<u>9</u>	<u>12</u>	<u>12</u>	<u>11</u>	<u>10</u>	<u>7</u>
Total contributions	95	104	103	94	96	94
Interest on interest-bearing cash	*/	*/	*/	*/	*/	*/
Interest on U.S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	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	3	*/	1	2	3	3
Total dividends income	21	4	14	25	26	16
Net gain (loss) on sale of assets	2	1	*/	1	1	4
Total unrealized appreciation (depreciation)	(3)	(4)	(2)	1	(1)	(7)
Net invest. gain (loss) from common/col. trusts	*/	*/	*/	*/	*/	*/
Net invest. gain (loss) from pooled sep. accounts	*/	(1)	(1)	*/	*/	*/
Net invest. gain (loss) from master trusts	*/	*/	*/	*/	(1)	*/
Net invest. gain (loss) from registered invest. co.	(19)	(5)	(15)	(24)	(25)	(12)
Other or unspecified income	*/	1	(1)	*/	1	*/

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 2015.

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2015**

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	45,672	20.5%	14,405	12.8%	\$2,862,402	15.4%
None or not reported	2,682	46.4%	-	-	1,127	50.3%
2-9	21,789	11.7%	86	9.8%	21,694	13.6%
10-24	7,477	13.9%	88	10.3%	9,125	15.2%
25-49	2,837	26.0%	65	16.4%	6,499	23.8%
50-99	2,172	37.3%	81	23.7%	10,280	29.3%
100-249	2,281	41.6%	156	28.0%	26,765	32.8%
250-499	1,617	40.2%	220	28.0%	41,416	28.5%
500-999	1,360	36.2%	355	25.7%	66,551	27.9%
1,000-2,499	1,524	31.1%	894	21.9%	175,863	22.3%
2,500-4,999	785	24.6%	1,061	17.4%	211,267	18.5%
5,000-9,999	498	22.6%	1,297	17.7%	267,225	16.4%
10,000-19,999	311	15.3%	1,831	9.6%	333,309	11.2%
20,000-49,999	223	17.2%	2,587	12.5%	603,608	15.8%
50,000 or more	116	12.9%	5,684	8.7%	1,087,673	12.7%

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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

NOTE: Excludes "one-participant plans."

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.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets Affected by the Suspension of Benefit Accruals by industry, 2015

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	45,672	20.5%	14,405	12.8%	\$2,862,402	15.4%
Agriculture	540	20.5%	46	24.6%	5,841	30.7%
Mining	318	28.0%	93	18.8%	21,300	24.0%
Construction	2,382	15.1%	1,265	0.8%	183,813	0.9%
Manufacturing	5,762	37.4%	3,251	11.9%	1,093,167	12.3%
Transportation	717	27.3%	1,074	12.2%	189,932	14.8%
Communications and information	806	30.3%	760	11.1%	153,289	12.3%
Utilities	358	12.4%	458	0.8%	169,204	0.9%
Wholesale trade	2,478	21.9%	259	27.2%	47,178	26.0%
Retail trade	1,584	23.0%	1,109	6.5%	67,066	12.6%
Finance, insurance & real estate	5,556	20.1%	2,255	14.4%	399,320	17.0%
Services	24,309	15.5%	3,337	21.4%	496,555	31.4%
Misc. organizations ²	861	40.9%	498	4.1%	35,735	15.9%
Industry not reported	1	0.0%	-	0.0%	-	0.0%

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 results for years prior to 2006.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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

NOTE: Excludes "one-participant plans."

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.

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

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2015**

Type of Asset or Liability	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Assets				
Total noninterest-bearing cash	\$7,490	\$5,342	\$1,109	\$1,039
Employer contrib. receivable	29,362	22,889	1,013	5,459
Participant contrib. receivable	1,948	1,769	156	23
Other receivables	13,925	8,628	4,622	676
Interest-bearing cash	49,603	41,572	2,109	5,923
U.S. Government securities	32,872	24,954	9	7,909
Corporate debt instruments: Preferred	4,806	3,443	-	1,363
Corporate debt instruments: All other	19,803	13,474	5	6,324
Preferred stock	365	232	**/	132
Common stock	88,716	73,716	16	14,984
Partnership/joint venture interests	4,973	1,622	-	3,351
Real estate (except employer real prop.)	770	229	2	539
Loans (other than to participants)	1,489	1,444	5	40
Participant loans	69,479	65,353	2,750	1,376
Assets in common/collective trusts	679,661	644,298	377	34,986
Assets in pooled separate accounts	136,788	110,360	15,632	10,796

(continued...)

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Assets in master trusts	\$855,984	\$820,333	\$1,793	\$33,857
Assets in 103-12 investment entities	4,957	1,918	77	2,962
Assets in registered investment comp.	1,964,173	1,572,105	284,644	107,424
Assets in ins. co. general accounts	166,204	67,809	81,707	16,687
Other general investments	83,697	70,907	5,936	6,854
Employer securities	294,470	182,498	-	111,972
Employer real property	108	39	-	68
Buildings and other prop. used by plan	17	8	**/	9
Other or unspecified assets	<u>51,537</u>	<u>46,170</u>	<u>3,509</u>	<u>1,859</u>
Total Assets	4,563,194	3,781,112	405,472	376,610
Liabilities				
Benefit claims payable	796	572	6	219
Operating payables	1,449	1,265	2	183
Acquisition indebtedness	9,672	294	**/	9,378
Other liabilities	<u>13,678</u>	<u>6,986</u>	<u>28</u>	<u>6,665</u>
Total Liabilities	25,596	9,116	35	16,445
Net Assets	4,537,598	3,771,996	405,437	360,165

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2015
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Income				
Contributions received or receivable from:				
Employers	\$128,646	\$101,995	\$9,266	\$17,386
Participants	205,728	186,929	17,350	1,448
Others (including rollovers)	33,746	29,482	3,915	349
Noncash contributions	<u>1,307</u>	<u>521</u>	<u>3</u>	<u>783</u>
Total contributions	369,427	318,927	30,534	19,966
Interest earnings:				
Interest-bearing cash	511	357	55	99
U.S. Government securities	583	436	**/	147
Corporate debt instruments	752	470	1	281
Non-participant loans	90	87	1	2
Participant loans	2,698	2,533	109	57
Other or unspecified interest	<u>5,950</u>	<u>2,644</u>	<u>2,690</u>	<u>615</u>
Total interest earnings	10,583	6,527	2,856	1,201
Dividends:				
Preferred stock	552	220	4	328
Common stock	8,130	6,115	179	1,836
Registered investment company shares (e.g., mutual funds)	<u>71,918</u>	<u>60,918</u>	<u>7,543</u>	<u>3,457</u>
Total dividend income	80,599	67,253	7,726	5,620
Rents	19	9	-	10
Net gain (loss) on sale of assets	8,324	6,058	6	2,260
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	50	(158)	**/	207
Other unrealized appreciation	<u>(10,194)</u>	<u>(14,692)</u>	<u>(32)</u>	<u>4,530</u>
Total unrealized appreciation (depreciation)	(10,144)	(14,850)	(31)	4,738
Net investment gain (loss) from:				
Common/collective trusts	500	17	6	478
Pooled separate accounts	788	(111)	604	296
Master trusts	(121)	(182)	(5)	66
103-12 investment entities	(323)	(260)	(1)	(62)
Registered investment companies	(72,125)	(61,761)	(7,226)	(3,137)
Other or unspecified income	727	(272)	371	629
Total Income	388,256	321,354	34,838	32,064

(continued...)

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2015**
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Expenses				
Benefit payments and payments to provide benefits:				
Direct benefit payments	\$363,756	\$315,047	\$24,182	\$24,526
Payments to insurance carriers for benefits	735	69	546	120
Other or unspecified benefits	<u>4,402</u>	<u>3,762</u>	<u>381</u>	<u>258</u>
Total benefit payments	368,892	318,878	25,110	24,904
Interest expense	644	87	**/	556
Corrective distributions	563	544	12	8
Deemed distribution of partic. loans	650	537	61	52
Administrative expenses:				
Professional fees	543	424	30	90
Contract administrator fees	923	758	84	81
Investment advisory and management fees	1,309	1,021	45	243
Other or unspecified admin. expenses	<u>1,550</u>	<u>1,309</u>	<u>90</u>	<u>151</u>
Total administrative expenses	4,326	3,513	248	565
Unspecified expenses	<u>32</u>	<u>14</u>	<u>1</u>	<u>17</u>
Total Expenses	375,108	323,574	25,432	26,102
Net Income	13,148	(2,220)	9,406	5,962

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D3. Number of 401(k) Type Plans
by number of participants and primary
or supplemental status, 2015**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	546,896	509,890	37,006
None or not reported	20,670	19,772	898
2-9	174,483	162,301	12,183
10-24	140,385	132,023	8,362
25-49	85,188	80,603	4,585
50-99	60,033	56,449	3,584
100-249	36,783	33,957	2,826
250-499	13,657	12,196	1,461
500-999	7,319	6,297	1,022
1,000-2,499	4,619	3,758	861
2,500-4,999	1,795	1,334	461
5,000-9,999	976	639	337
10,000-19,999	537	331	206
20,000-49,999	309	163	146
50,000 or more	144	70	74

NOTE: Excludes "one-participant plans."

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D4. Number of Active Participants in 401(k) Type Plans
by number of participants and primary
or supplemental status, 2015**
(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	65,307	47,452	17,856
2-9	786	733	53
10-24	1,807	1,705	102
25-49	2,426	2,301	125
50-99	3,449	3,248	201
100-249	4,628	4,267	362
250-499	3,882	3,470	412
500-999	4,169	3,594	575
1,000-2,499	5,837	4,770	1,067
2,500-4,999	5,097	3,853	1,244
5,000-9,999	5,405	3,629	1,776
10,000-19,999	6,135	3,901	2,234
20,000-49,999	7,451	4,051	3,400
50,000 or more	14,235	7,931	6,304

NOTE: Excludes "one-participant plans."

NOTE: 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.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D5. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2015**

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	648,252	78,130	525,397	68,291	15,512	4,007	107,344	5,832
None or not reported	27,048	-	19,618	-	774	-	6,656	-
2-9	220,539	960	159,232	714	6,083	25	55,224	220
10-24	158,678	2,023	131,895	1,705	3,760	46	23,023	272
25-49	94,740	2,675	82,892	2,362	2,042	54	9,806	258
50-99	67,696	3,845	60,332	3,460	1,236	66	6,128	319
100-249	42,543	5,309	38,375	4,830	703	82	3,466	396
250-499	16,851	4,708	15,209	4,287	274	72	1,368	349
500-999	9,251	5,146	8,343	4,676	189	104	719	366
1,000-2,499	5,995	7,375	5,312	6,587	174	212	510	577
2,500-4,999	2,367	6,612	2,022	5,717	112	299	233	596
5,000-9,999	1,274	7,019	1,107	6,158	64	330	103	530
10,000-19,999	717	8,006	604	6,859	47	499	65	648
20,000-49,999	389	9,155	323	7,758	34	756	32	641
50,000 or more	164	15,298	133	13,179	19	1,461	12	659

NOTE: 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.

NOTE: Excludes "one-participant plans."

¹ Generally, the portion would consist of employee contributions.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D5(a). Number of non-401(k) Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2015**

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	101,357	12,823	37,485	7,999	1,700	350	62,172	4,473
None or not reported	6,378	-	1,879	-	154	-	4,344	-
2-9	46,056	174	14,871	54	768	3	30,416	116
10-24	18,294	216	5,915	71	344	4	12,034	141
25-49	9,552	249	3,479	91	155	4	5,918	154
50-99	7,664	397	3,353	178	71	4	4,239	215
100-249	5,760	680	3,010	370	81	9	2,669	301
250-499	3,195	826	2,006	526	30	9	1,159	291
500-999	1,932	977	1,287	650	34	17	611	309
1,000-2,499	1,376	1,538	929	1,046	25	30	422	462
2,500-4,999	572	1,515	368	994	14	40	190	481
5,000-9,999	298	1,614	210	1,171	10	56	78	388
10,000-19,999	180	1,871	119	1,265	7	71	54	534
20,000-49,999	81	1,704	49	1,106	2	25	29	573
50,000 or more	20	1,062	9	477	2	78	9	507

NOTE: 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.

NOTE: Excludes "one-participant plans."

¹ Generally, the portion would consist of employee contributions.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D5(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2015**

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	546,896	65,307	487,912	60,292	13,812	3,656	45,172	1,359
None or not reported	20,670	-	17,739	-	620	-	2,311	-
2-9	174,483	786	144,361	660	5,315	22	24,808	104
10-24	140,385	1,807	125,980	1,634	3,416	42	10,989	131
25-49	85,188	2,426	79,413	2,271	1,887	50	3,888	105
50-99	60,033	3,449	56,979	3,282	1,165	62	1,889	104
100-249	36,783	4,628	35,365	4,460	622	73	797	95
250-499	13,657	3,882	13,204	3,761	244	63	209	58
500-999	7,319	4,169	7,056	4,026	155	87	108	57
1,000-2,499	4,619	5,837	4,383	5,541	149	182	88	115
2,500-4,999	1,795	5,097	1,654	4,723	98	259	42	115
5,000-9,999	976	5,405	897	4,987	54	275	25	143
10,000-19,999	537	6,135	485	5,594	40	427	11	114
20,000-49,999	309	7,451	273	6,652	32	732	3	68
50,000 or more	144	14,235	124	12,702	17	1,382	3	151

NOTE: 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.

NOTE: Excludes "one-participant plans."

¹ Generally, the portion would consist of employee contributions.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

Table D6. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2015
(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	\$2,645	\$1,616	\$404	\$625
Employer real property	58	17	32	9
Real estate (other than employer real property)	1,082	630	190	263
Employer securities	185,212	109,793	70,961	4,458
Participant loans	66,215	56,691	8,293	1,231
Loans (other than to participants)	1,972	1,629	143	200
Other investments ²	3,581,683	3,061,496	450,812	69,375
Form 5500-SF Assets ³	<u>543,165</u>	<u>479,602</u>	<u>20,397</u>	<u>43,166</u>
Total Assets	4,382,033	3,711,473	551,233	119,327
Total Liabilities	<u>11,347</u>	<u>8,695</u>	<u>2,480</u>	<u>172</u>
Net Assets	4,370,686	3,702,778	548,753	119,155

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

NOTE: Excludes "one-participant plans."

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." Table D9 summarizes the more detailed Schedule H asset information for large plans.

³ The Form 5500-SF shares no asset items with Schedule H or Schedule I. Therefore, the total assets reported by Form 5500-SF filers are summarized on this line item.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D7. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2015**
(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	\$121,891	\$106,419	\$11,832	\$3,640
Participant contributions	219,421	194,728	19,611	5,082
Contributions from others (including rollovers)	35,906	32,448	2,461	997
Noncash contributions	525	472	45	9
All other income ²	<u>(562)</u>	<u>(973)</u>	<u>940</u>	<u>(529)</u>
Total Income	377,181	333,095	34,888	9,198
Expenses				
Total benefit payments	385,907	328,121	47,297	10,489
Certain deemed and/or corrective distributions ³	1,513	1,408	65	40
Administrative expenses ⁴	4,744	4,055	451	238
Other or unspecified expenses	<u>340</u>	<u>203</u>	<u>92</u>	<u>45</u>
Total Expenses	392,504	333,787	47,906	10,812
Net Income	(15,323)	(692)	(13,018)	(1,614)

NOTE: Excludes "one-participant plans."

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-SF. All income and expense items that appear on the more detailed Schedule H but not the Schedule I or Form 5500-SF (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." Table D10 summarizes 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-SF 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-SF filers, "Administrative expenses" includes only the "Administrative service providers" line item.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2015**
(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	\$5,342	\$5,184	\$130	\$29
Employer contrib. receivable	22,889	19,437	2,638	813
Participant contrib. receivable	1,769	1,584	155	31
Other receivables	8,628	8,260	272	95
Interest-bearing cash	41,572	35,352	5,050	1,169
U.S. Government securities	24,954	22,555	2,059	340
Corporate debt instruments: Preferred	3,443	2,476	850	116
Corporate debt instruments: All other	13,474	10,930	2,166	378
Preferred stock	232	178	21	33
Common stock	73,716	62,543	8,726	2,446
Partnership/joint venture interests	1,622	1,003	276	343
Real estate (exc. employer real property)	229	98	83	48
Loans (other than to participants)	1,444	1,367	72	5
Participant loans	65,353	55,911	8,260	1,183
Assets in common/collective trusts	644,298	554,217	75,338	14,743
Assets in pooled separate accounts	110,360	104,377	4,338	1,645

(continued...)

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2015**
(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	\$820,333	\$608,035	\$205,649	\$6,649
Assets in 103-12 investment entities	1,918	1,655	160	104
Assets in registered investment comp.	1,572,105	1,421,060	120,274	30,771
Assets in insurance co. general accounts	67,809	62,327	4,499	984
Other general investments	70,907	58,182	12,293	432
Employer securities	182,498	108,271	69,971	4,255
Employer real property	39	9	29	1
Buildings and other property used by plan	8	2	6	**/
Other or unspecified assets	<u>46,170</u>	<u>43,626</u>	<u>1,195</u>	<u>1,348</u>
Total Assets	3,781,112	3,188,642	524,510	67,961
Liabilities				
Benefit claims payable	572	450	87	34
Operating payables	1,265	1,194	61	9
Acquisition indebtedness	294	89	191	15
Other liabilities	<u>6,986</u>	<u>4,913</u>	<u>2,043</u>	<u>30</u>
Total Liabilities	9,116	6,646	2,382	88
Net Assets	3,771,996	3,181,996	522,128	67,872

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

¹ Generally, the portion would consist of employee contributions.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2015**
(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	\$101,995	\$88,914	\$11,087	\$1,994
Participants	186,929	164,857	18,786	3,286
Others (including rollovers)	29,482	26,718	2,294	470
Noncash contributions	<u>521</u>	<u>469</u>	<u>44</u>	<u>8</u>
Total contributions	318,927	280,958	32,211	5,758
Interest earnings:				
Interest-bearing cash	357	255	78	23
U.S. Government securities	436	404	23	8
Corporate debt instruments	470	398	56	16
Non-participant loans	87	81	6	**/
Participant loans	2,533	2,194	295	43
Other or unspecified interest	<u>2,644</u>	<u>1,987</u>	<u>553</u>	<u>104</u>
Total interest earnings	6,527	5,319	1,013	195
Dividends:				
Preferred stock	220	62	155	3
Common stock	6,115	4,161	1,801	153
Registered investment company shares (e.g., mutual funds)	<u>60,918</u>	<u>55,361</u>	<u>4,443</u>	<u>1,114</u>
Total dividend income	67,253	59,584	6,398	1,270
Rents	9	4	4	**/
Net gain (loss) on sale of assets	6,058	3,610	2,256	193
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	(158)	(139)	(23)	3
Other unrealized appreciation	<u>(14,692)</u>	<u>(10,072)</u>	<u>(4,207)</u>	<u>(412)</u>
Total unrealized appreciation (depreciation)	(14,850)	(10,211)	(4,230)	(409)
Net investment gain (loss) from:				
Common/collective trusts	17	691	(605)	(69)
Pooled separate accounts	(111)	(114)	(17)	20
Master trusts	(182)	(591)	394	14
103-12 investment entities	(260)	(98)	(162)	**/
Registered investment companies	(61,761)	(55,742)	(4,651)	(1,368)
Other or unspecified income	<u>(272)</u>	<u>(850)</u>	<u>530</u>	<u>47</u>
Total Income	321,354	282,561	33,141	5,652

(continued...)

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2015**

(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	\$315,047	\$265,517	\$43,796	\$5,734
Payments to insurance carriers for benefits	69	65	1	3
Other or unspecified benefits	<u>3,762</u>	<u>3,161</u>	<u>509</u>	<u>92</u>
Total benefit payments	318,878	268,744	44,306	5,829
Interest expense	87	13	72	2
Corrective distributions	544	508	30	5
Deemed distribution of participant loans	537	501	27	9
Administrative expenses:				
Professional fees	424	357	56	12
Contract administrator fees	758	683	61	14
Investment advisory and management fees	1,021	850	140	31
Other or unspecified admin. expenses	<u>1,309</u>	<u>1,165</u>	<u>121</u>	<u>23</u>
Total administrative expenses	3,513	3,055	378	80
Unspecified expenses	<u>14</u>	<u>12</u>	<u>1</u>	<u>1</u>
Total Expenses	323,574	272,834	44,814	5,926
Net Income	(2,220)	9,728	(11,673)	(274)

¹ Generally, the portion would consist of employee contributions.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2015.

Table D10. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2015

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	Total	6,561	14,413	10,817	\$1,294,935	\$77,556	\$110,287
	Nonleveraged ESOPs	3,605	12,434	9,343	1,089,582	67,347	95,891
	Leveraged ESOPs	2,956	1,979	1,475	205,353	10,210	14,396
Stand-Alone ESOPs	Total	5,423	1,733	1,260	132,630	4,421	9,709
	Nonleveraged ESOPs	2,717	1,018	742	78,583	2,159	6,711
	Leveraged ESOPs	2,706	715	519	54,047	2,262	2,998
KSOPs	Total	1,138	12,680	9,557	1,162,305	73,135	100,578
	Nonleveraged ESOPs	888	11,416	8,601	1,010,999	65,187	89,181
	Leveraged ESOPs	250	1,264	956	151,305	7,948	11,397

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Excludes "one-participant plans."

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.

² Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

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 2015.

**Table D11. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants, type of ESOP, and primary or supplemental status, 2015**

Number of Participants	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer	Total	ESOP is Only Plan Sponsored by Employer	ESOP is One of Multiple Plans Sponsored by Employer
Total	6,561	2,221	4,341	5,423	1,506	3,918	1,138	715	423
None or not reported	303	145	158	266	118	148	37	27	10
2-9	246	180	66	209	146	63	37	34	3
10-24	621	308	313	569	262	307	52	46	6
25-49	1,096	387	709	1,002	301	701	94	86	8
50-99	1,379	389	990	1,260	285	974	120	104	16
100-249	1,330	399	931	1,152	246	906	179	154	25
250-499	573	134	439	494	70	425	79	65	14
500-999	311	95	216	241	43	197	71	52	19
1,000-2,499	236	64	172	141	21	119	95	42	53
2,500-4,999	134	47	88	47	9	37	88	37	51
5,000-9,999	97	19	78	25	1	24	72	18	54
10,000-19,999	100	21	79	14	1	13	86	20	66
20,000-49,999	80	20	60	2	1	1	78	19	59
50,000 or more	53	12	41	3	1	2	50	11	39

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Even if the employer sponsors another pension plan(s), not all participants in the ESOP may be covered by the other pension plans(s) or even be eligible for coverage.

NOTE: Excludes "one-participant plans."

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2015**
(amounts in millions)

Type of Asset or Liability	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets									
Total noninterest-bearing cash	\$583	\$410	\$172	\$201	\$46	\$155	\$381	\$364	\$17
Employer contrib. receivable	6,941	5,943	998	1,609	1,145	464	5,332	4,798	534
Participant contrib. receivable	373	367	7	**/	**/	-	373	366	7
Other receivables	2,082	1,926	156	218	102	115	1,864	1,824	40
Interest-bearing cash	10,263	8,957	1,305	1,712	818	893	8,551	8,139	412
U.S. Government securities	15,848	15,077	771	358	313	46	15,490	14,764	725
Corporate debt instruments: Preferred	2,150	1,928	221	4	2	2	2,145	1,926	219
Corporate debt instruments: All other	6,341	5,659	682	117	64	53	6,223	5,595	629
Preferred stock	101	66	34	35	4	31	65	62	3
Common stock	35,898	32,994	2,904	829	418	411	35,069	32,576	2,493
Partnership/joint venture interests	243	232	11	13	2	11	230	229	**/
Real estate (exc. employer real property)	13	13	**/	1	1	**/	12	12	**/
Loans (other than to participants)	1,049	1,049	**/	2	2	-	1,047	1,047	**/
Participant loans	18,924	16,579	2,345	95	93	2	18,830	16,486	2,343
Assets in common/collective trusts	240,807	211,886	28,921	2,093	2,006	87	238,714	209,881	28,833
Assets in pooled separate accounts	6,434	5,706	728	96	26	70	6,339	5,681	658

(continued...)

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2015**
(amounts in millions)

Type of Asset or Liability	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Assets in master trusts	\$444,832	\$408,678	\$36,154	\$2,100	\$1,507	\$594	\$442,732	\$407,171	\$35,561
Assets in 103-12 investment entities	690	690	-	-	-	-	690	690	-
Assets in registered investment comp.	198,746	167,427	31,319	2,531	1,722	809	196,215	165,704	30,510
Assets in ins. co. general accounts	11,684	10,324	1,360	76	64	13	11,607	10,260	1,347
Other general investments	24,576	17,214	7,362	72	55	17	24,505	17,160	7,345
Employer securities	252,468	170,735	81,733	108,264	65,575	42,689	144,204	105,160	39,044
Employer real property	2	-	2	2	-	2	-	-	-
Buildings and other property used by plan	-	-	-	-	-	-	-	-	-
Other or unspecified assets	<u>410</u>	<u>236</u>	<u>174</u>	<u>224</u>	<u>104</u>	<u>120</u>	<u>186</u>	<u>132</u>	<u>54</u>
Total Assets	1,281,457	1,084,097	197,360	120,653	74,070	46,583	1,160,804	1,010,028	150,777
Liabilities									
Benefit claims payable	353	326	27	116	93	23	237	233	4
Operating payables	815	714	101	95	8	87	720	706	14
Acquisition indebtedness	9,615	1,548	8,067	9,364	1,531	7,833	251	17	234
Other liabilities	<u>9,542</u>	<u>2,601</u>	<u>6,941</u>	<u>5,204</u>	<u>264</u>	<u>4,940</u>	<u>4,338</u>	<u>2,337</u>	<u>2,001</u>
Total Liabilities	20,324	5,190	15,135	14,778	1,896	12,882	5,546	3,294	2,253
Net Assets	1,261,133	1,078,908	182,225	105,875	72,174	33,701	1,155,258	1,006,734	148,524

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

NOTE: Total asset amounts shown do not include the value of allocated insurance contracts of the type described in 29 CFR 2520.104-44.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2015**
(amounts in millions)

Income and Expenses	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Income									
Contributions received or receivable from:									
Employers	\$27,314	\$23,011	\$4,303	\$3,011	\$1,333	\$1,678	\$24,303	\$21,678	\$2,626
Participants	44,037	39,235	4,801	59	17	41	43,978	39,218	4,760
Others (including rollovers)	4,119	3,585	534	10	6	4	4,108	3,579	529
Noncash contributions	<u>1,126</u>	<u>1,036</u>	<u>90</u>	<u>665</u>	<u>579</u>	<u>86</u>	<u>461</u>	<u>457</u>	<u>4</u>
Total contributions	76,596	66,867	9,729	3,745	1,935	1,809	72,851	64,932	7,919
Interest earnings:									
Interest-bearing cash	92	59	33	12	10	2	80	49	31
U.S. Government securities	227	227	**/	6	6	**/	221	221	**/
Corporate debt instruments	244	243	2	2	1	1	242	242	1
Non-participant loans	54	54	**/	**/	**/	-	54	54	**/
Participant loans	703	595	108	4	4	**/	699	591	108
Other or unspecified interest	<u>1,006</u>	<u>892</u>	<u>115</u>	<u>18</u>	<u>7</u>	<u>11</u>	<u>989</u>	<u>885</u>	<u>104</u>
Total interest earnings	2,327	2,069	258	42	28	14	2,285	2,041	244
Dividends:									
Preferred stock	460	288	171	309	283	26	150	5	145
Common stock	5,959	4,427	1,532	1,432	850	581	4,527	3,577	950
Registered investment company shares (e.g., mutual funds)	<u>7,152</u>	<u>6,182</u>	<u>970</u>	<u>98</u>	<u>71</u>	<u>26</u>	<u>7,054</u>	<u>6,110</u>	<u>944</u>
Total dividend income	13,571	10,897	2,674	1,839	1,205	634	11,732	9,692	2,040
Rents	**/	-	**/	**/	-	**/	-	-	-
Net gain (loss) on sale of assets	6,146	3,228	2,917	987	783	204	5,158	2,445	2,713
Unrealized appreciation (depreciation):									
Unrealized appreciation of real estate	160	(270)	430	232	42	190	(72)	(312)	240
Other unrealized appreciation	<u>(4,599)</u>	<u>(2,356)</u>	<u>(2,244)</u>	<u>5,585</u>	<u>3,079</u>	<u>2,506</u>	<u>(10,184)</u>	<u>(5,434)</u>	<u>(4,750)</u>
Total unrealized appreciation (depreciation)	(4,440)	(2,626)	(1,814)	5,817	3,121	2,696	(10,257)	(5,747)	(4,510)
Net investment gain (loss) from:									
Common/collective trusts	(78)	360	(438)	28	25	2	(106)	335	(440)
Pooled separate accounts	155	145	10	**/	**/	**/	155	145	9
Master trusts	1,518	2,944	(1,425)	70	(20)	89	1,449	2,963	(1,514)
103-12 investment entities	(186)	(36)	(149)	**/	**/	-	(186)	(36)	(149)
Registered investment companies	(6,834)	(5,606)	(1,228)	(74)	(48)	(25)	(6,761)	(5,558)	(1,203)
Other or unspecified income	<u>615</u>	<u>14</u>	<u>601</u>	<u>483</u>	<u>235</u>	<u>248</u>	<u>132</u>	<u>(221)</u>	<u>353</u>
Total Income	89,390	78,257	11,133	12,936	7,265	5,672	76,454	70,992	5,462

(continued...)

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2015**
(amounts in millions)

Income and Expenses	Total Plans			Stand-Alone ESOPs			KSOPs		
	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs	Total	Nonleveraged ESOPs	Leveraged ESOPs
Expenses									
Benefit payments and payments to provide benefits:									
Direct benefit payments	\$107,432	\$93,672	\$13,759	\$8,183	\$5,725	\$2,458	\$99,249	\$87,947	\$11,301
Payments to insurance carriers for benefits	8	8	**/	1	1	**/	7	7	-
Other or unspecified benefits	<u>541</u>	<u>503</u>	<u>38</u>	<u>66</u>	<u>36</u>	<u>30</u>	<u>475</u>	<u>467</u>	<u>8</u>
Total benefit payments	107,980	94,183	13,797	8,250	5,761	2,488	99,731	88,422	11,309
Interest expense	638	113	524	555	105	450	83	8	75
Corrective distributions	26	17	8	1	**/	1	25	17	8
Deemed distrib. of partic. loans	78	69	9	**/	**/	**/	78	69	9
Administrative expenses:									
Professional fees	130	116	14	12	7	5	118	109	9
Contract administrator fees	147	136	11	6	4	1	141	131	10
Investment advisory and management fees	306	277	29	6	4	2	299	272	27
Other or unspecified admin. expenses	<u>189</u>	<u>156</u>	<u>34</u>	<u>12</u>	<u>6</u>	<u>5</u>	<u>178</u>	<u>149</u>	<u>28</u>
Total administrative expenses	772	684	88	35	21	14	736	662	74
Unspecified expenses	<u>16</u>	<u>1</u>	<u>15</u>	<u>15</u>	<u>1</u>	<u>15</u>	<u>1</u>	<u>**/</u>	<u>1</u>
Total Expenses	109,510	95,067	14,443	8,857	5,889	2,968	100,654	89,178	11,475
Net Income	(20,120)	(16,810)	(3,310)	4,080	1,376	2,704	(24,200)	(18,186)	(6,013)

NOTE: KSOPs are defined as ESOPs with a 401(k) plan feature. Stand-Alone ESOPs have no such feature.

**/ Less than \$500,000.

- Missing or zero.

SOURCE: Form 5500 filings for plan years ending in 2015.

**Table D14. Number of Defined Contribution Plans
by type of plan and select reported benefit codes, 2015**

Type of Plan ¹	Number of Plans	Profit Sharing ²	Stock Bonus ³	Target Benefit ⁴	Money Purchase ⁵
Total Defined Contribution	648,252	614,534	3,945	467	9,040
401(k) type	546,896	546,484	414	95	438
403(b)	21,423	1,491	3	2	311
Other defined contribution	79,933	66,559	3,528	370	8,291

NOTE: The classification methodology for defined benefit and defined contribution plans used in this report has been updated. Please see the Private Pension Plan Bulletin Historical Tables and Graphs for more detail.

NOTE: Plans reporting more than one benefit code may be included in more than one column of the table.

NOTE: Excludes "one-participant plans."

¹ *Approximately 0.05% of 401(k) type plans also identify as 403(b) plans. In these instances, the plans are classified as 401(k) type plans. Both annuity-403(b)(1) plans and custodial account-403(b)(7) plans are grouped under the category of 403(b). These 403(b) plans are only required to file if established or maintained by an employer as described in DOL Regulation 29 CFR 2510.3-2(f). Additional information regarding the filing requirements can be found in Field Assistance Bulletins 2009-02 and 2010-01.*

² *Pension benefit feature 2E.*

³ *Pension benefit feature 2I.*

⁴ *Pension benefit feature 2B.*

⁵ *Pension benefit feature 2C.*

SOURCE: Form 5500 filings for plan years ending in 2015.