

Private Pension Plan Bulletin

Abstract of 2014 Form 5500 Annual Reports

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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HIGHLIGHTS FROM THE 2014 FORM 5500 REPORTS

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

Other findings from Form 5500 series reports for 2014 plan years are summarized below.

Number of Pension Plans and Participants²

- The total number of pension plans increased in 2014 to approximately 685,000 plans, a 0.6 percent increase over 2013. The number of DC plans grew by 0.5 percent, while the number of DB plans increased by 1.6 percent. (See *Historical Publication* Table E1.)
- In 2014, there were 89.9 million active participants³ in private pension plans. Approximately 14.5 million were

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

² Participant counts in this report include double counting of workers in more than one plan.

³ 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

active participants in DB plans, and 75.4 million were active participants in DC plans. (See *Historical Publication* Table E7.)⁴

- The number of 401(k) type plans increased by 1.4 percent in 2014, from 527,000 to 534,000. There were 62.7 million active participants in 401(k) type plans.⁵ (See *Historical Publication* Tables E23 and E24.)
- Of nearly 7,000 ESOPs in 2014, roughly 1,000 were classified as KSOPs because they reported having a 401(k) plan feature. The more than 5,000 remaining ESOPs were classified as Stand-Alone ESOPs. (See Table D10.)

Pension Plan Assets

- The total amount of assets held by pension plans increased 5.5 percent to \$8.3 trillion in 2014. DB plan assets increased 4.2 percent to nearly \$3.0 trillion, while DC plan assets increased by 6.3 percent to \$5.3 trillion. (See *Historical Publication* Table E10.)
- In 2014, 21.4 percent of DB plans report being fully frozen. Also, 14.9 percent of total DB plan assets were frozen in 2014. (See Table C14.)
- Of the \$1.3 trillion in assets held by large ESOPs, \$1.2 trillion was held by KSOPs, and \$0.1 trillion was held by

employees who have not yet incurred a break in service. For more information, please see the *Instructions for Form 5500* at <http://www.dol.gov/ebsa/pdf/2014-5500inst.pdf>.

⁴ In prior year reports, all participants reported on the Form 5500-SF were assumed to be active. Beginning with the 2014 Form 5500-SF, filers now report the number of active participants. See *Historical Publication* appendix on *Changes to Plan Classification and Participation* for additional detail.

⁵ In prior year reports, plans indicating a code section 401(m) arrangement without a 401(k) feature were counted as 401(k) type plans. There were roughly 2,700 such plans in 2014. These plans are no longer categorized as 401(k) type. See *Historical Publication* appendix on *Changes to Plan Classification and Participation* for additional detail.

Stand-Alone ESOPs. Roughly 89.2 percent of Stand-Alone ESOP assets are held in employer securities, compared to 13.0 percent of KSOP assets. (See Table D12.)

Cash Flows

- DC plan contributions increased by 7.0 percent, to \$403.5 billion. DB plan contributions decreased by 13.9 percent to \$97.9 billion. In total, contributions to pension plans increased by 2.2 percent in 2014 to \$501.4 billion. (See *Historical Publication* Table E13.)
- In 2014, pension plans disbursed \$650.0 billion for payment of benefits, with \$221.6 billion being disbursed from DB plans and \$428.4 billion from DC plans. These payments were made either directly to retirees, beneficiaries, and terminating employees or to insurance carriers for payment of benefits. These amounts reflect an 11.0 percent increase for DC plans and a 3.5 percent decrease for DB plans. (See *Historical Publication* Table E16.)
- Overall, pension plans disbursed \$148.6 billion more than they received in contributions. DB plans disbursed \$123.7 billion more than they collected in contributions, while DC plans disbursed \$24.9 billion more than they received in contributions. (See *Historical Publication* Tables E13 and E16.)
- Among the 534,000 401(k) type plans in 2014, 88.6 percent allowed participants to direct investment of all of their assets, 2.7 percent allowed participants to direct investment of a portion of their assets, and 8.7 percent did not allow any participant direction. (See *Historical Publication* Table E23.)

The following chart summarizes certain trends discussed above.

Table of Highlights for 2014 and 2013

	2014	2013	Percentage Change from Previous Year
Number of Pension Plans			
All Plans	685,203	681,154	0.6%
DB Plans	44,869	44,163	1.6
DC Plans	640,334	636,991	0.5
401(k) Type Plans	534,279	527,047	1.4
Plans with Fewer than 100 Participants	598,094	594,939	0.5
Plans with 100 or More Participants	87,109	86,216	1.0
Amount of Assets (trillions)			
All Plans	\$8.31	\$7.87	5.5%
DB Plans	2.99	2.87	4.2
DC Plans	5.32	5.00	6.3
Plan Contributions (billions)			
All Plans	\$501.4	\$490.6	2.2%
DB Contributions	97.9	113.7	-13.9
DC Contributions	403.5	376.9	7.0
Total Participants (millions)	132.4	131.6	0.6%
Active Participants (millions)	89.9	89.1⁶	0.9%

⁶ For the purposes of this table, the number of active participants in 2013 was re-estimated by imputing the number of active participants for Form 5500-SF filers based on the 2014 distribution of participants for such filers. The number of active participants reported here will not match the *Historical Publication* or the *2013 Private Pension Plan Bulletin*. This re-estimation is intended to present active participants on a more consistent basis, since Form 5500-SF filers began reporting active participants in 2014, as noted in footnote 3 above.

**Table A1. Number of Pension Plans, Total Participants, Active Participants,
Assets, Contributions, and Benefits
by type of plan, 2014**

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	685,203	132,434	89,872	\$8,307,434	\$501,376	\$649,970
Defined Benefit	44,869	37,749	14,498	2,985,476	97,914	221,611
Cash balance	13,023	11,548	4,842	987,540	23,527	73,874
Other defined benefit	31,846	26,201	9,656	1,997,936	74,386	147,737
Defined Contribution	640,334	94,685	75,374	5,321,958	403,462	428,359
401(k) type	533,769	77,323	62,651	4,399,891	349,216	365,657
403(b)	21,531	8,489	6,302	412,930	29,699	25,871
Other defined contribution	85,034	8,872	6,420	509,136	24,547	36,831

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 2014.

**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, 2014**

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	87,109	120,492	80,927	\$7,507,337	\$433,282	\$558,532
Defined Benefit	8,994	37,300	14,239	2,935,996	91,210	207,796
Cash balance	1,330	11,395	4,719	975,312	20,699	68,143
Other defined benefit	7,665	25,905	9,521	1,960,684	70,511	139,652
Defined Contribution	78,115	83,192	66,688	4,571,340	342,072	350,736
401(k) type	64,645	67,246	54,853	3,785,544	294,349	303,458
403(b)	7,231	8,050	6,067	395,507	28,102	23,957
Other defined contribution	6,240	7,895	5,768	390,290	19,621	23,321

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 2014.

**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, 2014**

Type of Plan ¹	Number of Plans	Total Participants (thousands)	Active Participants (thousands) ²	Total Assets (millions) ³	Total Contributions (millions) ⁴	Total Benefits (millions) ⁵
Total	598,094	11,942	8,945	\$800,097	\$68,094	\$91,438
Defined Benefit	35,875	449	259	49,480	6,704	13,815
Cash balance	11,693	153	123	12,228	2,828	5,730
Other defined benefit	24,181	296	136	37,252	3,875	8,085
Defined Contribution	562,219	11,493	8,686	750,617	61,390	77,623
401(k) type	469,125	10,077	7,799	614,347	54,867	62,198
403(b)	14,300	439	235	17,424	1,597	1,914
Other defined contribution	78,794	977	652	118,846	4,926	13,510

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 2014.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2014**
(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	89,872	14,498	75,374	82,478	10,513	71,966	7,394	3,986	3,408
Retired or separated participants receiving benefits ⁴	13,248	11,975	1,273	9,973	8,834	1,139	3,275	3,141	134
Other retired or separated participants with vested right to benefits ⁴	29,314	11,276	18,038	25,333	8,307	17,026	3,981	2,969	1,013
Total Participants	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
Participants with account balances ⁵	69,667	15	69,652	66,142	15	66,127	3,526	*/	3,525
Beneficiaries ⁶	2,375	2,160	215	1,745	1,552	193	630	608	22
Total Participants and Beneficiaries	134,809	39,909	94,900	119,529	29,206	90,323	15,280	10,703	4,577

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.

*/ Fewer than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table A3. Balance Sheet of Pension Plans
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	\$127,054	\$119,652	\$7,402
Employer real property	283	101	183
Real estate (other than employer real property)	19,250	16,596	2,655
Employer securities	320,916	3,078	317,837
Participant loans	69,556	170	69,386
Loans (other than to participants)	7,238	4,775	2,463
Other investments ¹	7,085,702	2,800,417	4,285,286
Form 5500-SF Assets ²	<u>677,434</u>	<u>40,687</u>	<u>636,747</u>
Total Assets	8,307,434	2,985,476	5,321,958
Total Liabilities	91,041	54,746	36,295
Net Assets	8,216,393	2,930,730	5,285,662

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 2014.

**Table A4. Income Statement of Pension Plans
by type of plan, 2014**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Employer contributions	\$241,735	\$96,838	\$144,897
Participant contributions	221,985	631	221,355
Contributions from others (including rollovers)	36,376	421	35,955
Noncash contributions	1,280	24	1,256
All other income ¹	<u>608,543</u>	<u>259,408</u>	<u>349,135</u>
Total Income	1,109,919	357,322	752,597
Expenses			
Total benefit payments	649,970	221,611	428,359
Certain deemed and/or corrective distributions ²	1,782	11	1,771
Administrative expenses ³	17,281	11,665	5,616
Other or unspecified expenses	<u>1,292</u>	<u>100</u>	<u>1,192</u>
Total Expenses	670,325	233,387	436,938
Net Income	439,594	123,935	315,659

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 2014.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2014**

(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	\$8,307,434	\$2,985,476	\$5,321,958	\$7,603,903	\$2,484,996	\$5,118,907	\$703,531	\$500,480	\$203,051
Form 5500-SF ³	677,434	40,687	636,747	677,432	40,687	636,745	2	-	2
Insurance	67,917	21,709	46,208	67,653	21,576	46,077	264	133	131
Section 412(i) ins.	365	24	342	365	23	342	**/	**/	-
Trust	5,221,433	1,938,143	3,283,290	4,882,187	1,723,750	3,158,437	339,246	214,393	124,853
Trust and insurance	2,340,281	984,914	1,355,367	1,976,262	698,960	1,277,302	364,019	285,954	78,064
Not determinable	4	-	4	4	-	4	-	-	-

Funding arrangement for payment of benefits

Total	\$8,307,434	\$2,985,476	\$5,321,958	\$7,603,903	\$2,484,996	\$5,118,907	\$703,531	\$500,480	\$203,051
Form 5500-SF ³	677,434	40,687	636,747	677,432	40,687	636,745	2	-	2
Insurance	76,201	23,221	52,980	76,056	23,134	52,922	145	87	58
Section 412(i) ins.	473	130	343	369	57	311	104	72	32
Trust	5,574,106	2,127,818	3,446,288	5,060,085	1,777,851	3,282,234	514,022	349,968	164,054
Trust and insurance	1,979,217	793,621	1,185,596	1,789,958	643,267	1,146,691	189,259	150,354	38,905
Not determinable	4	-	4	4	-	4	-	-	-

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.

**/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2014**

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	685,203	132,434	\$8,307,434	44,869	37,749	\$2,985,476	640,334	94,685	\$5,321,958
	Single Employer ²	682,532	117,784	7,603,903	43,466	27,654	2,484,996	639,066	90,130	5,118,907
	Multiemployer ³	2,671	14,651	703,531	1,403	10,096	500,480	1,268	4,555	203,051
Noncollectively bargained plans	Total	676,879	100,408	6,048,577	41,354	19,599	1,632,463	635,526	80,809	4,416,115
	Single Employer ²	676,879	100,408	6,048,577	41,354	19,599	1,632,463	635,526	80,809	4,416,115
Collective bargaining plans	Total	8,323	32,027	2,258,857	3,515	18,151	1,353,014	4,808	13,876	905,843
	Single Employer ²	5,652	17,376	1,555,326	2,112	8,055	852,533	3,540	9,321	702,792
	Multiemployer ³	2,671	14,651	703,531	1,403	10,096	500,480	1,268	4,555	203,051

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 2014.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2014**

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	685,203	44,869	640,334	682,532	43,466	639,066	2,671	1,403	1,268
None or not reported	28,655	2,801	25,854	28,615	2,788	25,827	40	13	27
2-9	241,548	21,152	220,395	241,538	21,152	220,385	10	-	10
10-24	163,018	7,001	156,017	163,003	6,996	156,007	15	5	10
25-49	96,031	2,746	93,285	96,011	2,737	93,274	20	9	11
50-99	68,841	2,175	66,667	68,788	2,149	66,638	54	25	28
100-249	44,255	2,368	41,887	44,033	2,260	41,772	222	108	114
250-499	18,189	1,692	16,497	17,825	1,514	16,311	364	178	186
500-999	10,465	1,397	9,069	9,997	1,144	8,852	469	252	216
1,000-2,499	7,429	1,561	5,868	6,772	1,208	5,565	657	353	303
2,500-4,999	3,139	794	2,346	2,769	608	2,160	371	186	185
5,000-9,999	1,745	520	1,225	1,541	409	1,132	204	111	93
10,000-19,999	994	308	686	873	228	645	121	80	41
20,000-49,999	613	239	374	530	187	343	83	51	31
50,000 or more	278	115	163	237	84	153	41	31	10

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2014**

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	685,203	44,869	640,334	682,532	43,466	639,066	2,671	1,403	1,268
None or not reported	30,322	3,145	27,178	30,282	3,132	27,149	40	12	28
\$1-24K	25,575	183	25,391	25,566	178	25,388	8	5	3
25-49K	17,712	209	17,503	17,705	204	17,501	7	5	2
50-99K	30,825	894	29,931	30,813	886	29,927	12	8	4
100-249K	72,002	4,291	67,711	71,973	4,273	67,701	28	18	10
250-499K	88,794	5,620	83,174	88,773	5,609	83,164	21	11	10
500-999K	117,274	7,257	110,018	117,242	7,243	109,999	32	14	18
1-2.49M	149,472	9,634	139,838	149,416	9,611	139,806	56	23	32
2.5-4.9M	70,561	4,208	66,353	70,430	4,164	66,267	130	44	86
5-9.9M	37,327	2,103	35,224	37,129	2,039	35,090	198	64	134
10-24.9M	23,152	2,091	21,061	22,729	1,914	20,815	423	177	247
25-49.9M	8,817	1,364	7,453	8,424	1,155	7,269	393	209	184
50-74.9M	3,309	707	2,602	3,057	577	2,480	253	130	122
75-99.9M	1,899	469	1,431	1,728	363	1,366	171	106	65
100-149.9M	2,149	614	1,535	1,936	485	1,451	213	129	84
150-199.9M	1,248	372	877	1,111	286	825	137	86	52
200-249.9M	789	242	547	706	197	510	83	45	37
250-499.9M	1,744	586	1,159	1,527	449	1,078	217	136	81
500-999.9M	1,034	372	662	921	290	631	113	82	31
1-2.49B	696	281	415	607	219	388	89	62	27
2.5B or more	500	228	272	455	192	263	45	36	9

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 2014.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2014**

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	685,203	44,869	640,334	682,532	43,466	639,066	2,671	1,403	1,268
Agriculture	7,393	511	6,883	7,383	505	6,879	10	6	4
Mining	3,933	334	3,599	3,921	332	3,589	12	2	10
Construction	51,260	2,221	49,039	50,142	1,698	48,444	1,119	523	595
Manufacturing	74,463	5,885	68,578	74,266	5,762	68,504	197	123	74
Transportation	12,773	724	12,049	12,607	621	11,986	166	103	63
Communications and information	12,432	806	11,626	12,389	780	11,609	43	26	17
Utilities	2,461	364	2,097	2,454	363	2,091	7	1	6
Wholesale trade	37,105	2,422	34,683	37,069	2,399	34,670	36	23	13
Retail trade	41,249	1,531	39,718	41,160	1,465	39,695	89	67	22
Finance, insurance & real estate	63,244	5,494	57,750	62,648	5,158	57,490	596	336	260
Services	363,675	23,686	339,989	363,438	23,565	339,873	236	121	115
Misc. organizations ³	15,035	887	14,148	14,875	816	14,060	160	72	88
Industry not reported	180	4	176	180	4	176	-	-	-

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2014**
(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	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
2-9	1,211	94	1,117	1,211	94	1,117	*/	-	*/
10-24	2,543	104	2,439	2,543	104	2,439	*/	*/	*/
25-49	3,359	95	3,264	3,358	95	3,263	1	*/	*/
50-99	4,829	155	4,674	4,825	153	4,672	4	2	2
100-249	6,802	387	6,415	6,763	368	6,395	39	19	20
250-499	6,362	603	5,759	6,223	535	5,688	139	68	71
500-999	7,295	1,002	6,293	6,956	819	6,137	339	183	156
1,000-2,499	11,596	2,495	9,101	10,532	1,930	8,603	1,063	565	498
2,500-4,999	11,055	2,825	8,230	9,753	2,176	7,577	1,302	649	653
5,000-9,999	12,123	3,628	8,496	10,683	2,832	7,851	1,440	795	645
10,000-19,999	13,947	4,390	9,557	12,204	3,229	8,974	1,744	1,161	583
20,000-49,999	18,674	7,388	11,286	16,171	5,774	10,397	2,503	1,613	889
50,000 or more	32,637	14,584	18,054	26,561	9,544	17,017	6,077	5,040	1,037

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2014**

(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	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
None or not reported	148	87	60	146	87	59	1	-	1
\$1-24K	299	2	297	299	1	297	*/	*/	*/
25-49K	218	2	216	217	2	216	1	1	*/
50-99K	398	7	392	396	5	390	3	1	2
100-249K	1,114	39	1,075	1,103	32	1,071	11	7	4
250-499K	1,626	59	1,567	1,616	52	1,564	10	8	3
500-999K	2,875	89	2,786	2,865	85	2,780	10	4	7
1-2.49M	5,999	208	5,791	5,937	168	5,768	63	40	23
2.5-4.9M	5,709	204	5,505	5,628	181	5,448	80	23	57
5-9.9M	6,378	332	6,046	6,225	294	5,931	153	38	115
10-24.9M	8,479	747	7,732	8,112	629	7,483	367	118	249
25-49.9M	7,292	1,070	6,223	6,659	740	5,919	633	330	303
50-74.9M	4,378	812	3,566	3,852	624	3,229	526	188	338
75-99.9M	3,443	724	2,720	2,996	513	2,483	448	211	237
100-149.9M	5,836	1,343	4,493	5,176	1,031	4,145	660	312	348
150-199.9M	4,333	1,090	3,243	3,838	801	3,037	495	290	205
200-249.9M	3,366	961	2,405	2,975	780	2,196	391	181	209
250-499.9M	10,730	3,331	7,400	9,037	2,380	6,657	1,693	950	743
500-999.9M	10,982	3,584	7,398	9,458	2,557	6,902	1,523	1,027	496
1-2.49B	15,015	6,141	8,874	12,378	4,107	8,271	2,637	2,034	603
2.5B or more	33,816	16,918	16,898	28,871	12,587	16,284	4,945	4,331	614

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B6. Distribution of Participants
by type of plan and industry, 2014**
(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	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
Agriculture	796	131	666	746	112	634	50	18	32
Mining	1,124	274	849	1,056	272	784	68	3	65
Construction	7,142	2,722	4,420	2,722	84	2,637	4,420	2,637	1,783
Manufacturing	28,597	12,244	16,353	27,257	11,399	15,858	1,340	845	495
Transportation	6,426	2,561	3,865	4,695	1,269	3,426	1,731	1,292	439
Communications and information	5,367	2,063	3,303	4,910	1,844	3,066	457	219	237
Utilities	1,785	937	848	1,756	937	819	30	*/	29
Wholesale trade	4,254	815	3,439	4,184	767	3,417	70	48	22
Retail trade	14,110	2,737	11,373	12,534	1,247	11,286	1,576	1,490	87
Finance, insurance & real estate	13,951	5,485	8,466	11,232	3,425	7,807	2,718	2,060	658
Services	46,631	7,372	39,259	44,826	6,095	38,731	1,804	1,277	527
Misc. organizations ³	2,248	408	1,841	1,862	202	1,660	386	206	180
Industry not reported	4	*/	4	4	*/	4	-	-	-

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B7. Distribution of Active Participants
by type of plan, 2014**
(numbers in thousands)

Type of Plan ¹	Total Plans	Single Employer Plans ²	Multiemployer Plans ³
Total	89,872	82,478	7,394
Defined benefit	14,498	10,513	3,986
Defined contribution	75,374	71,966	3,408
401(k) type	62,651	61,074	1,578
403(b)	6,302	6,298	5
Other defined contribution	6,420	4,594	1,826

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 2014.

**Table B8. Number of Plans
by type of plan and method of funding, 2014**

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	685,203	44,869	640,334	682,532	43,466	639,066	2,671	1,403	1,268
Form 5500-SF ³	526,859	31,654	495,205	526,857	31,654	495,203	2	-	2
Insurance	5,187	562	4,625	5,174	557	4,617	13	5	8
Section 412(i) ins.	312	235	77	311	234	77	1	1	-
Trust	110,318	10,274	100,044	108,471	9,265	99,206	1,847	1,009	838
Trust and insurance	42,300	2,116	40,184	41,492	1,728	39,764	808	389	420
Not determinable	228	28	200	228	28	200	-	-	-

Funding arrangement for payment of benefits

Total	685,203	44,869	640,334	682,532	43,466	639,066	2,671	1,403	1,268
Form 5500-SF ³	526,859	31,654	495,205	526,857	31,654	495,203	2	-	2
Insurance	8,757	594	8,164	8,745	587	8,158	12	6	6
Section 412(i) ins.	309	236	73	306	234	72	3	2	1
Trust	115,899	10,538	105,360	113,728	9,347	104,381	2,171	1,192	980
Trust and insurance	33,152	1,820	31,332	32,669	1,616	31,053	483	204	279
Not determinable	228	28	200	228	28	200	-	-	-

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table B9. Number of Participants
by type of plan and method of funding, 2014**
(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	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
Form 5500-SF ³	11,575	405	11,169	11,575	405	11,169	*/	-	*/
Insurance	1,842	269	1,573	1,834	267	1,567	8	3	6
Section 412(i) ins.	9	2	6	8	2	6	*/	*/	-
Trust	79,334	24,398	54,936	71,908	19,676	52,231	7,427	4,722	2,705
Trust and insurance	39,672	12,673	26,999	32,457	7,303	25,154	7,216	5,371	1,845
Not determinable	3	1	2	3	1	2	-	-	-

Funding arrangement for payment of benefits

Total	132,434	37,749	94,685	117,784	27,654	90,130	14,651	10,096	4,555
Form 5500-SF ³	11,575	405	11,169	11,575	405	11,169	*/	-	*/
Insurance	1,820	289	1,531	1,814	286	1,527	6	2	4
Section 412(i) ins.	11	4	7	9	3	6	2	1	1
Trust	86,579	27,726	58,853	75,436	20,372	55,064	11,142	7,354	3,788
Trust and insurance	32,447	9,324	23,122	28,947	6,586	22,361	3,500	2,738	762
Not determinable	3	1	2	3	1	2	-	-	-

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C1. Distribution of Assets
by number of participants, 2014**

(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	\$8,307,434	\$2,985,476	\$5,321,958	\$7,603,903	\$2,484,996	\$5,118,907	\$703,531	\$500,480	\$203,051
None or not reported	10,093	2,130	7,964	9,950	2,130	7,820	143	**/	143
2-9	170,569	21,865	148,704	170,564	21,865	148,699	5	-	5
10-24	192,072	8,974	183,098	192,064	8,974	183,090	9	**/	8
25-49	194,210	6,283	187,927	194,151	6,273	187,878	59	10	49
50-99	233,153	10,228	222,925	232,943	10,154	222,789	210	74	136
100-249	313,039	27,815	285,224	310,864	26,742	284,122	2,175	1,073	1,102
250-499	294,541	41,977	252,564	286,852	37,725	249,127	7,690	4,253	3,437
500-999	348,017	69,052	278,965	328,949	57,120	271,828	19,068	11,932	7,136
1,000-2,499	636,506	179,466	457,041	574,628	140,407	434,221	61,879	39,058	22,820
2,500-4,999	659,332	211,533	447,799	582,605	167,727	414,878	76,727	43,806	32,921
5,000-9,999	777,722	282,151	495,571	693,374	227,212	466,161	84,348	54,939	29,410
10,000-19,999	894,043	333,067	560,976	807,092	264,073	543,019	86,952	68,994	17,957
20,000-49,999	1,475,451	664,936	810,515	1,351,310	584,114	767,196	124,141	80,822	43,319
50,000 or more	2,108,685	1,125,999	982,686	1,868,558	930,480	938,078	240,126	195,519	44,607

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C2. Distribution of Assets
by asset size, 2014**
(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	\$8,307,434	\$2,985,476	\$5,321,958	\$7,603,903	\$2,484,996	\$5,118,907	\$703,531	\$500,480	\$203,051
\$1-24K	271	2	269	271	2	269	**/	**/	**/
25-49K	658	8	650	658	8	650	**/	**/	**/
50-99K	2,278	69	2,210	2,277	68	2,209	1	1	**/
100-249K	12,337	746	11,591	12,333	743	11,589	5	3	2
250-499K	32,740	2,076	30,664	32,732	2,072	30,660	8	4	4
500-999K	85,403	5,288	80,114	85,379	5,278	80,101	24	11	13
1-2.49M	239,022	15,513	223,509	238,924	15,472	223,452	99	41	57
2.5-4.9M	245,754	14,468	231,286	245,278	14,308	230,970	476	160	316
5-9.9M	259,296	14,789	244,507	257,797	14,299	243,498	1,499	489	1,010
10-24.9M	356,467	33,867	322,600	349,258	30,797	318,461	7,209	3,070	4,139
25-49.9M	308,570	48,584	259,986	294,242	40,910	253,332	14,328	7,674	6,654
50-74.9M	201,869	43,424	158,445	186,304	35,414	150,889	15,565	8,010	7,555
75-99.9M	164,447	40,722	123,726	149,491	31,474	118,017	14,956	9,248	5,708
100-149.9M	264,213	75,742	188,471	237,756	59,624	178,131	26,458	16,118	10,340
150-199.9M	216,031	64,467	151,564	192,200	49,618	142,582	23,831	14,849	8,983
200-249.9M	176,220	54,106	122,114	157,542	43,809	113,733	18,678	10,297	8,381
250-499.9M	612,525	204,993	407,531	535,944	157,056	378,888	76,581	47,938	28,643
500-999.9M	717,863	263,038	454,825	637,517	204,551	432,966	80,346	58,487	21,859
1-2.49B	1,073,877	443,054	630,823	940,573	349,373	591,199	133,304	93,681	39,623
2.5B or more	3,337,595	1,660,519	1,677,076	3,047,431	1,430,118	1,617,313	290,164	230,401	59,763

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 2014.

**Table C3. Distribution of Assets
by industry, 2014**
(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	\$8,307,434	\$2,985,476	\$5,321,958	\$7,603,903	\$2,484,996	\$5,118,907	\$703,531	\$500,480	\$203,051
Agriculture	25,424	5,864	19,560	24,131	5,329	18,803	1,293	535	757
Mining	83,897	22,197	61,699	79,202	21,803	57,399	4,694	394	4,301
Construction	386,098	176,106	209,992	132,378	4,861	127,517	253,720	171,245	82,475
Manufacturing	2,613,358	1,171,478	1,441,879	2,540,765	1,140,268	1,400,497	72,593	31,210	41,383
Transportation	375,107	191,412	183,695	269,684	98,209	171,475	105,423	93,203	12,220
Communications and information	404,448	164,942	239,506	386,397	154,559	231,838	18,052	10,383	7,669
Utilities	303,062	177,522	125,540	300,418	177,500	122,917	2,644	21	2,623
Wholesale trade	249,652	50,406	199,246	247,344	48,812	198,533	2,308	1,595	713
Retail trade	346,629	72,525	274,104	311,596	38,087	273,509	35,034	34,439	595
Finance, insurance & real estate	1,019,485	413,242	606,243	895,767	316,263	579,504	123,718	96,979	26,739
Services	2,406,916	504,003	1,902,914	2,342,712	459,193	1,883,519	64,204	44,809	19,395
Misc. organizations ³	93,258	35,778	57,480	73,409	20,111	53,298	19,849	15,667	4,182
Industry not reported	100	**/	100	100	**/	100	-	-	-

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.

**/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$10,887	\$4,824	\$6,063
Employer contrib. receivable	70,257	42,563	27,694
Participant contrib. receivable	1,637	33	1,604
Other receivables	32,656	20,316	12,341
Interest-bearing cash	95,352	42,575	52,777
U.S. Government securities	162,837	128,094	34,743
Corporate debt instruments: Preferred	67,640	62,311	5,329
Corporate debt instruments: All other	182,323	161,907	20,416
Preferred stock	3,126	2,720	406
Common stock	401,256	301,388	99,869
Partnership/joint venture interests	124,866	119,430	5,435
Real estate (except employer real property)	17,327	16,324	1,004
Loans (other than to participants)	5,908	4,578	1,330
Participant loans	68,435	160	68,275
Assets in common/collective trusts	938,366	311,964	626,402
Assets in pooled separate accounts	190,796	43,605	147,191

(continued...)

**Table C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,116,432	\$1,242,454	\$873,978
Assets in 103-12 investment entities	76,147	70,287	5,860
Assets in registered investment companies	2,232,906	253,527	1,979,380
Assets in insurance co. general accounts	176,007	12,217	163,790
Other general investments	170,912	87,794	83,118
Employer securities	307,232	3,071	304,161
Employer real property	253	95	159
Buildings and other property used by plan	1,126	1,096	31
Other or unspecified assets	<u>52,650</u>	<u>2,664</u>	<u>49,986</u>
Total Assets	7,507,337	2,935,996	4,571,340
Liabilities			
Benefit claims payable	1,297	439	858
Operating payables	5,672	4,385	1,287
Acquisition indebtedness	10,374	1,788	8,586
Other liabilities	<u>60,848</u>	<u>46,036</u>	<u>14,811</u>
Total Liabilities	78,191	52,649	25,542
Net Assets	7,429,146	2,883,348	4,545,798

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 2014.

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$18,391	\$10,894	\$7,497
Employer contrib. receivable	70,803	42,969	27,834
Participant contrib. receivable	2,167	372	1,795
Other receivables	100,942	61,821	39,121
Interest-bearing cash	227,552	108,258	119,294
U.S. Government securities	488,098	301,926	186,172
Corporate debt instruments: Preferred	179,514	147,577	31,937
Corporate debt instruments: All other	524,465	400,519	123,946
Preferred stock	10,744	9,154	1,589
Common stock	1,564,668	874,882	689,786
Partnership/joint venture interests	265,012	248,973	16,039
Real estate (except employer real property)	52,233	42,771	9,462
Loans (other than to participants)	25,076	14,988	10,088
Participant loans	69,118	184	68,934

(continued...)

**Table C4(a). Spread Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in registered investment companies	2,799,662	432,600	2,367,062
Assets in insurance co. general accounts	221,368	14,752	206,616
Other general investments	423,804	208,876	214,928
Employer securities	409,510	10,453	399,058
Employer real property	434	268	166
Buildings and other property used by plan	1,126	1,096	31
Other or unspecified assets	<u>52,650</u>	<u>2,664</u>	<u>49,986</u>
Total Assets	7,507,337	2,935,996	4,571,340
Liabilities			
Benefit claims payable	1,297	439	858
Operating payables	5,672	4,385	1,287
Acquisition indebtedness	10,374	1,788	8,586
Other liabilities	<u>60,848</u>	<u>46,036</u>	<u>14,811</u>
Total Liabilities	78,191	52,649	25,542
Net Assets	7,429,146	2,883,347	4,545,798

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 <http://www.dol.gov/ebsa/publications/form5500dataresearch.html>.

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 2014.

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$8,376	\$2,640	\$5,736
Employer contrib. receivable	64,395	37,492	26,903
Participant contrib. receivable	1,583	29	1,554
Other receivables	26,018	14,517	11,501
Interest-bearing cash	75,026	27,405	47,621
U.S. Government securities	123,909	100,185	23,724
Corporate debt instruments: Preferred	58,911	55,218	3,693
Corporate debt instruments: All other	146,105	132,336	13,769
Preferred stock	2,451	2,094	358
Common stock	272,014	185,439	86,575
Partnership/joint venture interests	79,015	76,036	2,979
Real estate (except employer real property)	5,951	5,567	383
Loans (other than to participants)	2,447	1,323	1,124
Participant loans	66,405	87	66,318
Assets in common/collective trusts	796,017	210,120	585,897
Assets in pooled separate accounts	171,326	34,628	136,699

(continued...)

**Table C5. Balance Sheet of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$2,101,180	\$1,234,842	\$866,338
Assets in 103-12 investment entities	55,118	51,782	3,336
Assets in registered investment companies	2,100,479	192,803	1,907,676
Assets in insurance co. general accounts	165,308	11,009	154,299
Other general investments	133,317	54,673	78,644
Employer securities	295,969	2,603	293,366
Employer real property	250	91	159
Buildings and other property used by plan	44	38	6
Other or unspecified assets	<u>52,615</u>	<u>2,642</u>	<u>49,973</u>
Total Assets	6,804,231	2,435,600	4,368,631
Liabilities			
Benefit claims payable	1,099	373	726
Operating payables	4,320	3,155	1,164
Acquisition indebtedness	10,147	1,565	8,581
Other liabilities	<u>37,610</u>	<u>24,592</u>	<u>13,018</u>
Total Liabilities	53,176	29,685	23,490
Net Assets	6,751,056	2,405,915	4,345,141

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 2014.

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets			
Total noninterest-bearing cash	\$2,511	\$2,184	\$327
Employer contrib. receivable	5,861	5,071	791
Participant contrib. receivable	54	4	50
Other receivables	6,639	5,799	840
Interest-bearing cash	20,326	15,170	5,156
U.S. Government securities	38,928	27,909	11,019
Corporate debt instruments: Preferred	8,729	7,094	1,636
Corporate debt instruments: All other	36,218	29,571	6,647
Preferred stock	675	627	48
Common stock	129,242	115,949	13,294
Partnership/joint venture interests	45,851	43,394	2,457
Real estate (except employer real property)	11,377	10,756	620
Loans (other than to participants)	3,461	3,256	205
Participant loans	2,030	73	1,957
Assets in common/collective trusts	142,349	101,844	40,505
Assets in pooled separate accounts	19,469	8,977	10,492

(continued...)

**Table C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	\$15,253	\$7,613	\$7,640
Assets in 103-12 investment entities	21,028	18,505	2,524
Assets in registered investment companies	132,427	60,724	71,703
Assets in insurance co. general accounts	10,699	1,208	9,491
Other general investments	37,595	33,121	4,474
Employer securities	11,263	467	10,796
Employer real property	3	3	-
Buildings and other property used by plan	1,082	1,058	25
Other or unspecified assets	<u>35</u>	<u>22</u>	<u>13</u>
Total Assets	703,106	500,396	202,710
Liabilities			
Benefit claims payable	198	66	132
Operating payables	1,352	1,229	122
Acquisition indebtedness	228	223	4
Other liabilities	<u>23,238</u>	<u>21,445</u>	<u>1,793</u>
Total Liabilities	25,015	22,963	2,052
Net Assets	678,091	477,433	200,658

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2014**

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	24	5	2	1	2
Receivables	2	14	3	2	3	2
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	1	2	3	4	6
Corporate stocks	10	1	9	10	11	10
Real estate (except employer real property)	1	-	*/	*/	*/	1
Loans	*/	-	*/	*/	*/	*/
Assets in common/collective trusts	11	2	7	15	17	8
Assets in pooled separate accounts	1	7	11	5	1	1
Assets in master trusts	42	-	9	20	32	48
Assets in 103-12 investment entities	2	*/	*/	2	2	3
Assets in registered investment companies	9	18	39	29	15	4
Assets in ins. co. general accounts	*/	9	4	1	1	*/
Employer securities	*/	-	*/	*/	*/	*/
Other or unspecified investments	7	23	7	5	8	7

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

*/ Less than 1 percent.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2014**

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	1	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	14	3	4	8	13	18
Assets in pooled separate accounts	3	15	15	6	3	1
Assets in master trusts	19	*/	*/	3	11	32
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	43	35	51	65	57	26
Assets in ins. co. general accounts	4	3	5	5	4	2
Employer securities	7	2	2	4	5	9
Other or unspecified investments	3	37	17	3	1	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 2014.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$211,605	\$90,175	\$121,429
Participants	190,860	618	190,242
Others (including rollovers)	29,577	394	29,183
Noncash contributions	<u>1,241</u>	<u>22</u>	<u>1,218</u>
Total contributions	433,282	91,210	342,072
Interest earnings:			
Interest-bearing cash	970	382	588
U.S. Government securities	3,403	2,760	644
Corporate debt instruments	9,948	9,118	831
Non-participant loans	162	68	94
Participant loans	2,686	13	2,673
Other or unspecified interest	<u>9,550</u>	<u>3,305</u>	<u>6,245</u>
Total interest earnings	26,720	15,646	11,075
Dividends:			
Preferred stock	785	144	641
Common stock	14,971	6,743	8,228
Registered investment company shares (e.g., mutual funds)	<u>84,461</u>	<u>6,052</u>	<u>78,408</u>
Total dividend income	100,216	12,939	87,277
Rents	473	446	27
Net gain (loss) on sale of assets	33,121	25,146	7,975
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	2,515	1,343	1,172
Other unrealized appreciation	<u>68,939</u>	<u>39,647</u>	<u>29,292</u>
Total unrealized appreciation (depreciation)	71,454	40,990	30,464
Net investment gain (loss) from:			
Common/collective trusts	59,058	24,956	34,102
Pooled separate accounts	15,471	5,039	10,433
Master trusts	167,679	109,296	58,383
103-12 investment entities	5,617	5,196	421
Registered investment companies	65,982	10,558	55,424
Other or unspecified income	<u>12,161</u>	<u>4,490</u>	<u>7,670</u>
Total Income	991,234	345,911	645,323

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$548,943	\$202,792	\$346,151
Payments to insurance carriers for benefits	2,522	1,702	820
Other or unspecified benefits	<u>7,066</u>	<u>3,301</u>	<u>3,765</u>
Total benefit payments	558,532	207,796	350,736
Interest expense	690	19	671
Corrective distributions	590	**/	590
Deemed distribution of partic. loans	714	(1)	716
Administrative expenses:			
Professional fees	2,405	1,852	552
Contract administrator fees	1,736	894	842
Investment advisory and management fees	5,759	4,474	1,285
Other or unspecified admin. expenses	<u>5,652</u>	<u>4,146</u>	<u>1,506</u>
Total administrative expenses	15,551	11,366	4,185
Unspecified expenses	<u>40</u>	<u>2</u>	<u>38</u>
Total Expenses	576,117	219,182	356,936
Net Income	415,117	126,730	288,387

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$178,050	\$65,155	\$112,896
Participants	187,391	553	186,838
Others (including rollovers)	28,977	203	28,775
Noncash contributions	<u>855</u>	<u>22</u>	<u>833</u>
Total contributions	395,273	65,932	329,341
Interest earnings:			
Interest-bearing cash	806	321	485
U.S. Government securities	2,615	2,139	475
Corporate debt instruments	8,195	7,663	533
Non-participant loans	111	26	85
Participant loans	2,603	5	2,598
Other or unspecified interest	<u>8,101</u>	<u>2,285</u>	<u>5,816</u>
Total interest earnings	22,431	12,440	9,992
Dividends:			
Preferred stock	725	117	609
Common stock	11,751	4,206	7,545
Registered investment company shares (e.g., mutual funds)	<u>79,932</u>	<u>4,598</u>	<u>75,334</u>
Total dividend income	92,408	8,920	83,488
Rents	108	88	21
Net gain (loss) on sale of assets	23,675	16,683	6,992
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	1,944	810	1,133
Other unrealized appreciation	<u>58,443</u>	<u>29,263</u>	<u>29,180</u>
Total unrealized appreciation (depreciation)	60,387	30,073	30,313
Net investment gain (loss) from:			
Common/collective trusts	47,503	16,397	31,106
Pooled separate accounts	13,819	4,255	9,564
Master trusts	166,621	108,685	57,936
103-12 investment entities	4,455	4,158	297
Registered investment companies	61,767	8,231	53,537
Other or unspecified income	<u>10,846</u>	<u>3,318</u>	<u>7,528</u>
Total Income	899,293	279,179	620,114

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$496,628	\$163,519	\$333,110
Payments to insurance carriers for benefits	2,483	1,672	811
Other or unspecified benefits	<u>6,962</u>	<u>3,275</u>	<u>3,687</u>
Total benefit payments	506,073	168,465	337,608
Interest expense	677	6	671
Corrective distributions	585	-	585
Deemed distribution of partic. loans	627	**/	627
Administrative expenses:			
Professional fees	1,950	1,480	470
Contract administrator fees	1,373	618	755
Investment advisory and management fees	3,770	2,715	1,055
Other or unspecified admin. expenses	<u>4,535</u>	<u>3,187</u>	<u>1,348</u>
Total administrative expenses	11,629	8,000	3,629
Unspecified expenses	<u>40</u>	<u>2</u>	<u>38</u>
Total Expenses	519,631	176,473	343,158
Net Income	379,662	102,706	276,956

**/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Income			
Contributions received or receivable from:			
Employers	\$33,555	\$25,021	\$8,534
Participants	3,469	66	3,404
Others (including rollovers)	599	191	408
Noncash contributions	<u>386</u>	<u>1</u>	<u>385</u>
Total contributions	38,009	25,279	12,731
Interest earnings:			
Interest-bearing cash	164	61	103
U.S. Government securities	789	620	169
Corporate debt instruments	1,753	1,455	298
Non-participant loans	51	43	9
Participant loans	83	8	76
Other or unspecified interest	<u>1,449</u>	<u>1,020</u>	<u>429</u>
Total interest earnings	4,289	3,206	1,083
Dividends:			
Preferred stock	59	27	32
Common stock	3,220	2,537	683
Registered investment company shares (e.g., mutual funds)	<u>4,528</u>	<u>1,454</u>	<u>3,074</u>
Total dividend income	7,808	4,018	3,789
Rents	364	359	6
Net gain (loss) on sale of assets	9,445	8,462	983
Unrealized appreciation (depreciation):			
Unrealized appreciation of real estate	571	532	39
Other unrealized appreciation	<u>10,496</u>	<u>10,384</u>	<u>112</u>
Total unrealized appreciation (depreciation)	11,067	10,916	151
Net investment gain (loss) from:			
Common/collective trusts	11,555	8,559	2,996
Pooled separate accounts	1,653	784	869
Master trusts	1,059	611	448
103-12 investment entities	1,162	1,038	124
Registered investment companies	4,214	2,327	1,887
Other or unspecified income	<u>1,315</u>	<u>1,173</u>	<u>142</u>
Total Income	91,941	66,732	25,209

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2014**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
Expenses			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$52,315	\$39,274	\$13,042
Payments to insurance carriers for benefits	39	30	9
Other or unspecified benefits	<u>104</u>	<u>27</u>	<u>78</u>
Total benefit payments	52,459	39,330	13,129
Interest expense	14	14	**/
Corrective distributions	5	**/	5
Deemed distribution of participant loans	87	(1)	89
Administrative expenses:			
Professional fees	454	372	82
Contract administrator fees	362	275	87
Investment advisory and management fees	1,989	1,760	229
Other or unspecified admin. expenses	<u>1,117</u>	<u>959</u>	<u>158</u>
Total administrative expenses	3,923	3,366	556
Unspecified expenses	-	-	-
Total Expenses	56,487	42,709	13,778
Net Income	35,454	24,024	11,431

**/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2014**

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	26	41	49	35	31	23
Participant contributions	*/	-	*/	*/	*/	*/
Other or unspecified contributions	*/	<u>27</u>	<u>1</u>	*/	*/	*/
Total contributions	26	69	50	35	31	23
Interest on interest-bearing cash	*/	*/	1	*/	*/	*/
Interest on U.S. Government securities	1	*/	*/	1	1	1
Interest on corporate debt instruments	3	*/	1	1	2	3
Interest on non-participant loans	*/	-	*/	*/	*/	*/
Interest on participant loans	*/	-	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	*/	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	5	1	3	3	4	5
Total dividends income	4	1	9	8	5	3
Net gain (loss) on sale of assets	7	1	4	6	9	7
Total unrealized appreciation (depreciation)	12	(1)	5	9	10	13
Net invest. gain (loss) from common/col. trusts	7	*/	4	11	12	6
Net invest. gain (loss) from pooled sep. accounts	1	*/	6	3	1	1
Net invest. gain (loss) from master trusts	31	-	5	13	22	37
Net invest. gain (loss) from registered invest. co.	3	1	10	10	5	1
Other or unspecified income	1	28	5	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.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2014**

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	19	22	19	21	20	17
Participant contributions	29	55	42	31	29	27
Other or unspecified contributions	<u>5</u>	<u>10</u>	<u>7</u>	<u>6</u>	<u>5</u>	<u>3</u>
Total contributions	53	87	68	58	54	48
Interest on interest-bearing cash	*/	*/	*/	*/	*/	*/
Interest on U.S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	*/	*/	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>*/</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	2	*/	1	2	2	2
Total dividends income	14	4	10	18	18	9
Net gain (loss) on sale of assets	1	1	*/	1	1	2
Total unrealized appreciation (depreciation)	5	(7)	*/	2	4	7
Net invest. gain (loss) from common/col. trusts	5	*/	1	2	4	8
Net invest. gain (loss) from pooled sep. accounts	2	3	6	3	1	*/
Net invest. gain (loss) from master trusts	9	*/	*/	1	5	16
Net invest. gain (loss) from registered invest. co.	9	3	7	12	9	7
Other or unspecified income	1	10	6	2	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 2014.

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2014**

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	44,869	21.4%	14,498	13.0%	\$2,985,476	14.9%
None or not reported	2,801	46.4%	-	-	2,130	8.6%
2-9	21,152	12.5%	73	9.8%	21,865	14.0%
10-24	7,001	15.8%	72	10.2%	8,974	17.0%
25-49	2,746	27.8%	50	15.5%	6,283	24.0%
50-99	2,175	38.4%	63	24.3%	10,228	30.2%
100-249	2,368	40.4%	165	28.2%	27,815	31.2%
250-499	1,692	39.2%	234	27.8%	41,977	26.9%
500-999	1,397	34.8%	380	25.8%	69,052	26.3%
1,000-2,499	1,561	29.4%	937	21.1%	179,466	21.3%
2,500-4,999	794	25.7%	1,097	17.8%	211,533	19.3%
5,000-9,999	520	20.6%	1,380	15.9%	282,151	16.2%
10,000-19,999	308	15.4%	1,857	10.0%	333,067	11.4%
20,000-49,999	239	16.4%	2,784	13.0%	664,936	15.1%
50,000 or more	115	10.4%	5,406	8.8%	1,125,999	11.8%

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2014**

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	44,869	21.4%	14,498	13.0%	\$2,985,476	14.9%
Agriculture	511	20.9%	47	17.6%	5,864	28.2%
Mining	334	23.9%	109	15.5%	22,197	20.6%
Construction	2,221	17.9%	1,209	1.3%	176,106	1.4%
Manufacturing	5,885	36.8%	3,511	12.4%	1,171,478	11.9%
Transportation	724	27.0%	1,073	12.6%	191,412	14.9%
Communications and information	806	30.5%	802	10.0%	164,942	11.0%
Utilities	364	10.8%	466	0.8%	177,522	0.8%
Wholesale trade	2,422	24.0%	279	26.8%	50,406	25.7%
Retail trade	1,531	25.3%	1,186	7.4%	72,525	12.1%
Finance, insurance & real estate	5,494	20.4%	2,234	10.4%	413,242	14.9%
Services	23,686	16.7%	3,426	22.5%	504,003	31.7%
Misc. organizations ²	887	39.8%	154	13.9%	35,778	14.6%
Industry not reported	4	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.

*/ Fewer than 500 participants.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2014**

Type of Asset or Liability	Total Defined Contribution Plans	401(k) type	403(b)	Other Defined Contribution Plans
Assets				
Total noninterest-bearing cash	\$6,063	\$5,302	\$255	\$506
Employer contrib. receivable	27,694	21,292	957	5,445
Participant contrib. receivable	1,604	1,406	137	61
Other receivables	12,341	7,665	3,774	902
Interest-bearing cash	52,777	43,210	2,063	7,504
U.S. Government securities	34,743	26,134	7	8,601
Corporate debt instruments: Preferred	5,329	3,658	1	1,670
Corporate debt instruments: All other	20,416	13,185	72	7,159
Preferred stock	406	278	-	128
Common stock	99,869	80,325	55	19,489
Partnership/joint venture interests	5,435	1,743	-	3,692
Real estate (except employer real prop.)	1,004	268	**/	736
Loans (other than to participants)	1,330	1,268	4	58
Participant loans	68,275	64,372	2,563	1,339
Assets in common/collective trusts	626,402	587,833	464	38,105
Assets in pooled separate accounts	147,191	121,829	14,865	10,497

(continued...)

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2014**
(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	\$873,978	\$841,728	\$1,722	\$30,528
Assets in 103-12 investment entities	5,860	1,918	71	3,870
Assets in registered investment comp.	1,979,380	1,585,505	279,504	114,371
Assets in ins. co. general accounts	163,790	66,768	80,608	16,414
Other general investments	83,118	69,944	5,100	8,075
Employer securities	304,161	195,155	-	109,007
Employer real property	159	91	-	67
Buildings and other prop. used by plan	31	6	**/	25
Other or unspecified assets	<u>49,986</u>	<u>44,661</u>	<u>3,285</u>	<u>2,039</u>
Total Assets	4,571,340	3,785,544	395,507	390,290
Liabilities				
Benefit claims payable	858	611	6	241
Operating payables	1,287	1,044	2	241
Acquisition indebtedness	8,586	341	**/	8,245
Other liabilities	<u>14,811</u>	<u>6,847</u>	<u>38</u>	<u>7,926</u>
Total Liabilities	25,542	8,844	46	16,653
Net Assets	4,545,798	3,776,700	395,461	373,637

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2014**
(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	\$121,429	\$95,296	\$8,777	\$17,356
Participants	190,242	173,066	15,946	1,230
Others (including rollovers)	29,183	25,397	3,378	407
Noncash contributions	<u>1,218</u>	<u>590</u>	<u>1</u>	<u>628</u>
Total contributions	342,072	294,349	28,102	19,621
Interest earnings:				
Interest-bearing cash	588	435	49	104
U.S. Government securities	644	465	1	178
Corporate debt instruments	831	507	1	323
Non-participant loans	94	81	1	11
Participant loans	2,673	2,526	96	51
Other or unspecified interest	<u>6,245</u>	<u>2,694</u>	<u>2,860</u>	<u>691</u>
Total interest earnings	11,075	6,709	3,008	1,358
Dividends:				
Preferred stock	641	249	4	389
Common stock	8,228	6,203	55	1,970
Registered investment company shares (e.g., mutual funds)	<u>78,408</u>	<u>66,762</u>	<u>7,997</u>	<u>3,650</u>
Total dividend income	87,277	73,213	8,055	6,009
Rents	27	12	-	14
Net gain (loss) on sale of assets	7,975	5,046	19	2,909
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	1,172	1,016	3	154
Other unrealized appreciation	<u>29,292</u>	<u>15,702</u>	<u>296</u>	<u>13,294</u>
Total unrealized appreciation (depreciation)	30,464	16,718	298	13,448
Net investment gain (loss) from:				
Common/collective trusts	34,102	31,616	20	2,466
Pooled separate accounts	10,433	8,360	1,149	924
Master trusts	58,383	56,074	134	2,176
103-12 investment entities	421	193	11	217
Registered investment companies	55,424	38,604	12,245	4,576
Other or unspecified income	7,670	5,839	904	927
Total Income	645,323	536,733	53,946	54,644

(continued...)

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2014**
(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	\$346,151	\$300,231	\$22,961	\$22,959
Payments to insurance carriers for benefits	820	44	654	122
Other or unspecified benefits	<u>3,765</u>	<u>3,183</u>	<u>342</u>	<u>240</u>
Total benefit payments	350,736	303,458	23,957	23,321
Interest expense	671	109	**/	562
Corrective distributions	590	573	11	6
Deemed distribution of partic. loans	716	578	63	75
Administrative expenses:				
Professional fees	552	438	19	95
Contract administrator fees	842	685	71	86
Investment advisory and management fees	1,285	962	41	281
Other or unspecified admin. expenses	<u>1,506</u>	<u>1,250</u>	<u>87</u>	<u>169</u>
Total administrative expenses	4,185	3,335	218	632
Unspecified expenses	<u>38</u>	<u>14</u>	<u>1</u>	<u>23</u>
Total Expenses	356,936	308,067	24,249	24,619
Net Income	288,387	228,666	29,696	30,025

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D3. Number of 401(k) Type Plans
by number of participants and primary
or supplemental status, 2014**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	533,769	498,099	35,670
None or not reported	19,454	18,611	843
2-9	170,611	159,227	11,384
10-24	136,817	129,035	7,782
25-49	83,351	78,924	4,427
50-99	58,892	55,331	3,561
100-249	36,116	33,165	2,951
250-499	13,276	11,776	1,500
500-999	7,111	6,065	1,046
1,000-2,499	4,490	3,589	901
2,500-4,999	1,766	1,260	507
5,000-9,999	928	601	328
10,000-19,999	510	302	208
20,000-49,999	303	142	160
50,000 or more	144	73	71

NOTE: Excludes "one-participant plans."

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D4. Number of Active Participants in 401(k) Type Plans
by number of participants and primary
or supplemental status, 2014**
(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	62,651	44,339	18,312
2-9	739	691	48
10-24	1,656	1,566	90
25-49	2,220	2,107	113
50-99	3,184	3,002	182
100-249	4,518	4,145	374
250-499	3,813	3,385	428
500-999	4,080	3,480	600
1,000-2,499	5,722	4,575	1,147
2,500-4,999	5,030	3,653	1,378
5,000-9,999	5,169	3,422	1,747
10,000-19,999	5,809	3,597	2,211
20,000-49,999	7,289	3,526	3,763
50,000 or more	13,423	7,191	6,232

NOTE: Excludes "one-participant plans."

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D5. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2014**

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	640,334	75,374	510,786	65,042	16,355	4,137	113,193	6,194
None or not reported	25,854	-	18,620	-	609	-	6,625	-
2-9	220,395	903	154,969	667	6,203	24	59,224	212
10-24	156,017	1,843	127,812	1,552	4,154	45	24,051	245
25-49	93,285	2,428	80,733	2,145	2,296	53	10,256	229
50-99	66,667	3,512	58,895	3,160	1,380	65	6,392	287
100-249	41,887	5,185	37,614	4,705	756	87	3,516	393
250-499	16,497	4,649	14,787	4,212	308	82	1,402	355
500-999	9,069	5,070	8,143	4,588	180	102	746	380
1,000-2,499	5,868	7,276	5,163	6,450	186	226	519	600
2,500-4,999	2,346	6,569	1,984	5,604	118	320	244	646
5,000-9,999	1,225	6,795	1,055	5,906	62	333	108	556
10,000-19,999	686	7,623	565	6,379	52	534	70	710
20,000-49,999	374	8,755	316	7,453	31	754	27	547
50,000 or more	163	14,765	131	12,220	20	1,512	12	1,033

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**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, 2014**

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	106,564	12,723	38,116	7,614	1,952	409	66,496	4,700
None or not reported	6,400	-	1,900	-	112	-	4,388	-
2-9	49,785	165	15,486	52	901	3	33,397	110
10-24	19,201	187	5,966	60	435	5	12,799	122
25-49	9,934	208	3,543	73	186	4	6,205	130
50-99	7,775	328	3,325	138	101	5	4,349	185
100-249	5,771	666	2,973	358	79	9	2,719	300
250-499	3,221	836	1,986	527	38	11	1,197	299
500-999	1,957	991	1,289	656	31	16	637	319
1,000-2,499	1,378	1,554	911	1,028	27	31	440	495
2,500-4,999	579	1,539	365	979	16	45	198	516
5,000-9,999	297	1,626	204	1,148	11	61	82	417
10,000-19,999	176	1,815	113	1,184	9	91	54	539
20,000-49,999	72	1,466	46	981	2	44	23	441
50,000 or more	19	1,342	8	430	2	84	9	828

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D5(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2014**

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	533,769	62,651	472,669	57,428	14,403	3,728	46,696	1,494
None or not reported	19,454	-	16,720	-	497	-	2,237	-
2-9	170,611	739	139,483	616	5,301	21	25,826	102
10-24	136,817	1,656	121,845	1,492	3,719	40	11,252	123
25-49	83,351	2,220	77,189	2,072	2,110	49	4,052	99
50-99	58,892	3,184	55,570	3,022	1,279	60	2,043	102
100-249	36,116	4,518	34,641	4,347	677	78	798	93
250-499	13,276	3,813	12,801	3,685	270	72	205	56
500-999	7,111	4,080	6,854	3,932	149	86	109	61
1,000-2,499	4,490	5,722	4,252	5,421	159	195	79	105
2,500-4,999	1,766	5,030	1,619	4,625	102	275	45	130
5,000-9,999	928	5,169	851	4,758	51	271	26	140
10,000-19,999	510	5,809	452	5,195	42	443	16	171
20,000-49,999	303	7,289	269	6,472	29	710	4	106
50,000 or more	144	13,423	123	11,790	18	1,428	3	205

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D6. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2014**
(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	\$2,762	\$1,625	\$464	\$673
Employer real property	107	73	30	4
Real estate (other than employer real property)	1,080	657	182	241
Employer securities	197,676	114,389	76,556	6,731
Participant loans	65,372	55,323	8,464	1,584
Loans (other than to participants)	1,813	746	168	898
Other investments ²	3,588,294	2,999,505	468,026	120,763
Form 5500-SF Assets ³	<u>542,788</u>	<u>475,068</u>	<u>22,138</u>	<u>45,583</u>
Total Assets	4,399,891	3,647,386	576,028	176,477
Total Liabilities	<u>14,849</u>	<u>9,493</u>	<u>2,874</u>	<u>2,482</u>
Net Assets	4,385,042	3,637,893	573,154	173,995

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 2014.

**Table D7. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2014**
(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	\$114,064	\$98,114	\$11,634	\$4,316
Participant contributions	203,110	177,940	19,052	6,117
Contributions from others (including rollovers)	31,440	28,100	2,264	1,076
Noncash contributions	602	530	66	7
All other income ²	<u>278,622</u>	<u>227,230</u>	<u>40,907</u>	<u>10,485</u>
Total Income	627,839	531,915	73,922	22,002
Expenses				
Total benefit payments	365,657	305,554	46,546	13,557
Certain deemed and/or corrective distributions ³	1,563	1,461	69	33
Administrative expenses ⁴	4,510	3,714	514	282
Other or unspecified expenses	<u>354</u>	<u>194</u>	<u>111</u>	<u>49</u>
Total Expenses	372,084	310,923	47,240	13,922
Net Income	255,754	220,992	26,682	8,080

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 2014.

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2014**
(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	\$5,302	\$5,063	\$190	\$48
Employer contrib. receivable	21,292	18,098	2,505	690
Participant contrib. receivable	1,406	1,282	97	26
Other receivables	7,665	5,490	574	1,602
Interest-bearing cash	43,210	34,538	5,117	3,556
U.S. Government securities	26,134	16,013	2,423	7,698
Corporate debt instruments: Preferred	3,658	872	789	1,997
Corporate debt instruments: All other	13,185	8,852	2,160	2,173
Preferred stock	278	152	31	95
Common stock	80,325	59,366	9,511	11,447
Partnership/joint venture interests	1,743	1,048	320	374
Real estate (exc. employer real property)	268	164	71	32
Loans (other than to participants)	1,268	500	83	685
Participant loans	64,372	54,417	8,423	1,532
Assets in common/collective trusts	587,833	486,647	72,315	28,871
Assets in pooled separate accounts	121,829	114,567	4,819	2,443

(continued...)

**Table D8. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2014**
(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	\$841,728	\$613,339	\$219,531	\$8,858
Assets in 103-12 investment entities	1,918	959	169	790
Assets in registered investment comp.	1,585,505	1,424,154	123,290	38,061
Assets in insurance co. general accounts	66,768	61,186	4,772	810
Other general investments	69,944	55,142	12,635	2,167
Employer securities	195,155	112,979	75,698	6,478
Employer real property	91	64	27	1
Buildings and other property used by plan	6	2	4	**/
Other or unspecified assets	<u>44,661</u>	<u>41,926</u>	<u>1,502</u>	<u>1,233</u>
Total Assets	3,785,544	3,116,820	547,055	121,669
Liabilities				
Benefit claims payable	611	462	108	41
Operating payables	1,044	973	57	14
Acquisition indebtedness	341	91	227	23
Other liabilities	<u>6,847</u>	<u>2,198</u>	<u>2,292</u>	<u>2,358</u>
Total Liabilities	8,844	3,723	2,684	2,437
Net Assets	3,776,700	3,113,097	544,372	119,232

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 2014.

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2014**
(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	\$95,296	\$81,752	\$10,909	\$2,635
Participants	173,066	150,438	18,291	4,337
Others (including rollovers)	25,397	22,847	2,060	490
Noncash contributions	<u>590</u>	<u>522</u>	<u>63</u>	<u>4</u>
Total contributions	294,349	255,559	31,324	7,466
Interest earnings:				
Interest-bearing cash	435	351	57	26
U.S. Government securities	465	283	27	154
Corporate debt instruments	507	303	54	151
Non-participant loans	81	33	8	41
Participant loans	2,526	2,174	294	58
Other or unspecified interest	<u>2,694</u>	<u>1,932</u>	<u>594</u>	<u>167</u>
Total interest earnings	6,709	5,076	1,035	597
Dividends:				
Preferred stock	249	78	164	6
Common stock	6,203	3,888	1,854	460
Registered investment company shares (e.g., mutual funds)	<u>66,762</u>	<u>60,292</u>	<u>4,858</u>	<u>1,613</u>
Total dividend income	73,213	64,258	6,876	2,079
Rents	12	7	5	**/
Net gain (loss) on sale of assets	5,046	2,549	2,219	279
Unrealized appreciation (depreciation):				
Unrealized appreciation of real estate	1,016	87	913	15
Other unrealized appreciation	<u>15,702</u>	<u>10,340</u>	<u>4,944</u>	<u>418</u>
Total unrealized appreciation (depreciation)	16,718	10,427	5,858	433
Net investment gain (loss) from:				
Common/collective trusts	31,616	26,028	3,429	2,159
Pooled separate accounts	8,360	7,911	302	148
Master trusts	56,074	40,240	15,353	480
103-12 investment entities	193	98	7	88
Registered investment companies	38,604	34,706	3,135	763
Other or unspecified income	<u>5,839</u>	<u>4,720</u>	<u>835</u>	<u>283</u>
Total Income	536,733	451,580	70,379	14,775

(continued...)

**Table D9. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2014**

(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	\$300,231	\$247,260	\$43,766	\$9,205
Payments to insurance carriers for benefits	44	43	1	**/
Other or unspecified benefits	<u>3,183</u>	<u>2,852</u>	<u>255</u>	<u>77</u>
Total benefit payments	303,458	250,154	44,022	9,282
Interest expense	109	15	91	3
Corrective distributions	573	538	30	5
Deemed distribution of participant loans	578	539	29	10
Administrative expenses:				
Professional fees	438	366	59	14
Contract administrator fees	685	598	62	25
Investment advisory and management fees	962	760	153	50
Other or unspecified admin. expenses	<u>1,250</u>	<u>1,041</u>	<u>170</u>	<u>39</u>
Total administrative expenses	3,335	2,764	444	127
Unspecified expenses	<u>14</u>	<u>12</u>	<u>1</u>	<u>1</u>
Total Expenses	308,067	254,023	44,617	9,427
Net Income	228,666	197,556	25,762	5,348

¹ Generally, the portion would consist of employee contributions.

**/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2014.

Table D10. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2014

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	6,608	14,018	10,543	\$1,302,865	\$72,507	\$103,399
	Nonleveraged ESOPs	3,652	11,980	9,009	1,092,173	62,739	89,308
	Leveraged ESOPs	2,955	2,038	1,534	210,693	9,767	14,091
Stand-Alone ESOPs	Total	5,452	1,756	1,278	129,312	4,227	8,501
	Nonleveraged ESOPs	2,749	1,044	761	76,358	1,968	5,604
	Leveraged ESOPs	2,702	712	517	52,954	2,259	2,897
KSOPs	Total	1,156	12,262	9,265	1,173,553	68,280	94,897
	Nonleveraged ESOPs	903	10,936	8,248	1,015,815	60,772	83,703
	Leveraged ESOPs	253	1,326	1,017	157,739	7,508	11,194

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.

**Table D11. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants, type of ESOP, and primary or supplemental status, 2014**

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	6,608	2,258	4,350	5,452	1,540	3,912	1,156	718	438
None or not reported	268	130	138	228	107	121	40	22	17
2-9	255	191	64	212	152	60	43	39	4
10-24	638	316	323	590	271	319	49	45	4
25-49	1,131	393	738	1,031	302	729	99	90	9
50-99	1,385	433	952	1,260	322	939	125	112	13
100-249	1,345	390	954	1,168	236	932	177	155	22
250-499	592	155	438	500	78	423	92	77	15
500-999	305	91	214	238	42	195	68	49	19
1,000-2,499	229	60	170	128	15	113	101	44	57
2,500-4,999	126	35	91	48	9	38	79	26	53
5,000-9,999	103	20	83	29	2	27	74	18	56
10,000-19,999	97	18	79	15	2	13	82	16	66
20,000-49,999	78	13	65	1	-	1	77	13	64
50,000 or more	54	13	41	3	1	2	51	12	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."

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2014**
(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	\$346	\$267	\$78	\$147	\$88	\$58	\$199	\$179	\$20
Employer contrib. receivable	6,246	5,240	1,006	1,532	1,002	531	4,714	4,238	475
Participant contrib. receivable	241	236	6	**/	**/	-	241	235	6
Other receivables	3,090	2,960	131	188	102	85	2,903	2,857	45
Interest-bearing cash	10,340	9,333	1,007	1,532	993	539	8,808	8,341	468
U.S. Government securities	15,810	14,917	892	351	307	45	15,458	14,611	848
Corporate debt instruments: Preferred	2,095	2,015	79	9	4	5	2,086	2,012	74
Corporate debt instruments: All other	6,056	5,417	639	194	78	116	5,862	5,339	523
Preferred stock	103	94	9	24	19	5	79	75	4
Common stock	34,972	31,828	3,143	942	440	502	34,030	31,388	2,642
Partnership/joint venture interests	248	244	4	5	2	4	242	242	-
Real estate (exc. employer real property)	15	14	**/	1	1	**/	13	13	-
Loans (other than to participants)	950	951	(1)	1	2	(1)	949	949	**/
Participant loans	18,744	16,428	2,316	102	100	3	18,642	16,329	2,313
Assets in common/collective trusts	215,160	187,153	28,007	2,152	2,072	79	213,009	185,081	27,928
Assets in pooled separate accounts	7,479	6,704	775	77	20	57	7,403	6,685	718

(continued...)

**Table D12. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2014**
(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	\$459,869	\$421,022	\$38,847	\$2,342	\$1,812	\$530	\$457,527	\$419,210	\$38,317
Assets in 103-12 investment entities	727	727	-	-	-	-	727	727	-
Assets in registered investment comp.	212,144	180,117	32,027	2,651	1,799	852	209,493	178,318	31,175
Assets in ins. co. general accounts	12,346	10,938	1,408	163	157	6	12,183	10,781	1,402
Other general investments	24,742	17,541	7,201	50	28	22	24,692	17,512	7,179
Employer securities	257,774	172,200	85,574	105,168	62,659	42,509	152,606	109,541	43,065
Employer real property	1	-	1	1	-	1	-	-	-
Buildings and other property used by plan	-	-	-	-	-	-	-	-	-
Other or unspecified assets	<u>427</u>	<u>269</u>	<u>158</u>	<u>252</u>	<u>138</u>	<u>114</u>	<u>174</u>	<u>131</u>	<u>43</u>
Total Assets	1,289,924	1,086,617	203,307	117,886	71,823	46,063	1,172,038	1,014,794	157,244
Liabilities									
Benefit claims payable	353	329	24	113	95	18	240	234	6
Operating payables	633	513	120	118	7	111	515	505	9
Acquisition indebtedness	8,527	1,540	6,987	8,210	1,524	6,686	317	16	301
Other liabilities	<u>11,016</u>	<u>3,577</u>	<u>7,439</u>	<u>5,808</u>	<u>561</u>	<u>5,247</u>	<u>5,208</u>	<u>3,016</u>	<u>2,192</u>
Total Liabilities	20,529	5,959	14,570	14,249	2,188	12,062	6,280	3,771	2,509
Net Assets	1,269,395	1,080,658	188,737	103,637	69,635	34,001	1,165,758	1,011,023	154,735

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 data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2014**
(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	\$25,922	\$21,736	\$4,186	\$2,899	\$1,242	\$1,657	\$23,023	\$20,494	\$2,529
Participants	41,324	36,787	4,537	54	20	34	41,270	36,767	4,503
Others (including rollovers)	3,335	2,876	459	20	5	15	3,315	2,871	444
Noncash contributions	<u>1,118</u>	<u>972</u>	<u>146</u>	<u>620</u>	<u>481</u>	<u>139</u>	<u>497</u>	<u>491</u>	<u>6</u>
Total contributions	71,699	62,371	9,328	3,594	1,748	1,846	68,105	60,623	7,482
Interest earnings:									
Interest-bearing cash	81	48	33	14	12	2	67	36	31
U.S. Government securities	258	256	2	6	5	1	252	251	1
Corporate debt instruments	234	232	2	2	1	1	232	231	1
Non-participant loans	54	50	4	7	3	4	47	47	**/
Participant loans	684	581	103	1	1	**/	683	581	103
Other or unspecified interest	<u>972</u>	<u>778</u>	<u>194</u>	<u>17</u>	<u>13</u>	<u>4</u>	<u>955</u>	<u>765</u>	<u>190</u>
Total interest earnings	2,283	1,946	337	47	36	11	2,236	1,910	326
Dividends:									
Preferred stock	529	305	225	350	280	70	179	25	155
Common stock	5,998	4,402	1,596	1,487	834	653	4,511	3,568	943
Registered investment company shares (e.g., mutual funds)	<u>7,753</u>	<u>6,814</u>	<u>938</u>	<u>85</u>	<u>52</u>	<u>33</u>	<u>7,668</u>	<u>6,763</u>	<u>905</u>
Total dividend income	14,280	11,521	2,759	1,923	1,165	757	12,358	10,356	2,002
Rents	**/	-	**/	**/	-	**/	-	-	-
Net gain (loss) on sale of assets	3,995	1,757	2,238	761	646	115	3,235	1,112	2,123
Unrealized appreciation (depreciation):									
Unrealized appreciation of real estate	998	494	504	95	(24)	118	903	517	386
Other unrealized appreciation	<u>20,242</u>	<u>15,212</u>	<u>5,031</u>	<u>11,051</u>	<u>7,516</u>	<u>3,535</u>	<u>9,191</u>	<u>7,695</u>	<u>1,496</u>
Total unrealized appreciation (depreciation)	21,240	15,705	5,535	11,146	7,493	3,653	10,095	8,213	1,882
Net investment gain (loss) from:									
Common/collective trusts	13,149	11,979	1,171	164	161	3	12,986	11,818	1,168
Pooled separate accounts	522	481	41	3	1	2	519	480	38
Master trusts	32,000	29,249	2,751	283	217	66	31,717	29,032	2,685
103-12 investment entities	62	52	11	**/	**/	-	62	52	11
Registered investment companies	6,061	5,201	860	172	152	20	5,889	5,049	840
Other or unspecified income	<u>1,622</u>	<u>1,192</u>	<u>430</u>	<u>415</u>	<u>267</u>	<u>148</u>	<u>1,207</u>	<u>925</u>	<u>282</u>
Total Income	166,915	141,455	25,460	18,507	11,886	6,621	148,408	129,569	18,839

(continued...)

**Table D13. Income Statement of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by type of ESOP and leveraged status, 2014**
(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	\$100,831	\$87,424	\$13,407	\$7,055	\$4,752	\$2,303	\$93,776	\$82,672	\$11,104
Payments to insurance carriers for benefits	2	2	**/	2	2	**/	**/	**/	**/
Other or unspecified benefits	<u>300</u>	<u>264</u>	<u>36</u>	<u>85</u>	<u>66</u>	<u>19</u>	<u>215</u>	<u>197</u>	<u>17</u>
Total benefit payments	101,133	87,690	13,443	7,142	4,821	2,322	93,991	82,869	11,121
Interest expense	661	121	539	557	109	448	104	12	92
Corrective distributions	24	18	6	1	**/	1	23	18	5
Deemed distrib. of partic. loans	83	76	7	1	**/	**/	82	76	6
Administrative expenses:									
Professional fees	161	151	11	10	6	4	152	145	7
Contract administrator fees	116	105	11	5	4	1	110	101	10
Investment advisory and management fees	279	254	25	6	4	2	273	249	23
Other or unspecified admin. expenses	<u>248</u>	<u>214</u>	<u>34</u>	<u>12</u>	<u>10</u>	<u>2</u>	<u>236</u>	<u>204</u>	<u>32</u>
Total administrative expenses	804	723	81	33	24	10	771	699	71
Unspecified expenses	<u>23</u>	<u>2</u>	<u>21</u>	<u>22</u>	<u>2</u>	<u>20</u>	<u>1</u>	<u>**/</u>	<u>1</u>
Total Expenses	102,727	88,631	14,097	7,756	4,955	2,801	94,972	83,675	11,296
Net Income	64,187	52,824	11,363	10,751	6,931	3,820	53,436	45,894	7,543

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

**/ Less than \$500,000.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2014.

**Table D14. Number of Defined Contribution Plans
by type of plan and select reported benefit codes, 2014**

Type of Plan ¹	Number of Plans	Profit Sharing ²	Stock Bonus ³	Target Benefit ⁴	Money Purchase ⁵
Total Defined Contribution	640,334	604,711	3,940	499	10,119
401(k) type	533,769	532,876	421	79	411
403(b)	21,531	1,365	4	2	265
Other defined contribution	85,034	70,469	3,515	418	9,443

NOTE: The classification methodology for defined contribution plans used in this report is different than that used in prior years. 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 2014.