

Private Pension Plan Bulletin

Abstract of 2007 Form 5500 Annual Reports

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HIGHLIGHTS FROM THE 2007 FORM 5500 REPORTS

Over the past three decades, as the private pension system has shifted from defined benefit (DB) plans toward 401(k) type defined contribution (DC) plans, the financing of benefits has shifted from employers to participants. In 1978, when legislation was enacted authorizing 401(k) type plans that allow employees to contribute on a pre-tax basis, 29 percent of contributions to DC plans, and only 11 percent of total contributions to all DB and DC pension plans were contributed by participants. The percentage of contributions¹ made by the employee to DC plans has doubled since then, but has remained steady at 60 percent for the past eight years.

Other findings from Form 5500 series reports for 2007 plan years are summarized below.

- The total number of pension plans, which decreased each year over the 2001-2005 period, rose for the second straight year in 2007 to 707,787 plans, which was a 1.9% increase over 2006. DC plans rose by 2.0 percent, while DB plans increased by 0.8 percent. The number of DB plans increased only for plans having fewer than 10 participants. The number having 10 or more participants decreased 3.8 percent.
- From 2006 to 2007, the total active participant² count increased for the second time in five years, from 85.7 million to

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

² Note that the Form 5500 instructions set forth a particularly inclusive definition of active participant that counts, for example, individuals who are merely eligible to elect to have the employer make payments to a 401(k) type plan and nonvested former employees who have not yet incurred a break-in-service.

86.3 million. The number of active participants in DB plans decreased for the eighth straight year, by 2.6 percent in 2007. The number of active participants in DC plans increased to 66.9 million in 2007, up 1.7% from 65.8 in 2006.

- The number of 401(k) type plans continued to grow in 2007, with the plan count increasing from 466,000 to 491,000. The number of active participants in 401(k) type plans grew slightly from 58.4 million to 59.6 million.
- Pension plan assets increased for a fifth year in 2007. Total pension plan assets reached \$6.1 trillion, exceeding the previous high of \$5.7 trillion in 2006. DB plan assets grew by 7.2 percent to \$2.7 trillion, and DC plan assets increased by 7.1 percent to \$3.4 trillion. 401(k) plan assets grew 7.7 percent to a total of \$3.0 trillion. Aggregate rates of return for defined benefit plans exceeded those of defined contribution plans for the seventh time in the last nine years.
- DC plan contributions increased by 7.9 percent, to \$297.1 billion. DB plan contributions decreased by 23.7 percent to \$68.1 billion, a larger decline than was observed in 2006. Overall, contributions to pension plans increased by 0.2 percent in 2007 to \$365.2 billion.
- In 2007, pension plans disbursed \$452.8 billion for payment of benefits, with \$158.5 billion being disbursed from DB plans and \$294.1 billion from DC plans. These payments were made either directly to retirees, beneficiaries, and terminating employees, or to insurance carriers for payment of benefits. These amounts reflect an increase from 2006 of 5.4 percent in defined benefit plans and an increase of 13.0 percent in defined contribution plans.

- Overall, pension plans disbursed \$84.7 billion or 23.0 percent more than they received in contributions. DB plans disbursed \$90.4 billion more than they collected in contributions, while DC plans disbursed \$5.7 billion less than they received in contributions.
- The percentage of DB plans that report being fully frozen increased slightly in 2007 to 0.8 percent from 0.7 percent in 2006. Frozen plans are most prevalent among DB plans having 100-499 participants, and in this size range, fully frozen plans increased from 18 percent of all plans in 2006 to 22 percent in 2007. Among DB plans in 2007, 4.6 percent of active participants and 4.7 percent of assets were in fully frozen plans.
- Among the 491,000 401(k) type plans in 2007, 85.2 percent allowed participants to direct investment of all of their assets, with an additional 4.1 percent allowing participants to direct investment of a portion of their assets. The percentage of 401(k) plans not allowing any participant direction was 10.7, down slightly from 10.9 percent in 2006. Among plans having 100-499 participants, 94 percent allowed participants to direct all of their investments, which was a higher percentage than among plans that were either larger or smaller.
- This Bulletin includes new tables C14 and C15, which show the extent to which DB plans are affected by suspension of benefit accruals (fully frozen). Table D6, which addresses participant direction, has been expanded. It previously focused solely on 401(k) type plans, but now includes pages for DC plans other than 401(k) type plans and for all DC plans.

Table A1. Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2007

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	707,787	123,854	86,280	\$6,090,473	\$368,135	\$452,846
Defined Benefit	48,982	42,280	19,407	2,646,603	68,310	158,741
Cash balance	4,735	10,520	5,118	777,174	12,932	49,079
Other defined benefit	44,247	31,760	14,288	1,869,429	55,378	109,662
Defined Contribution	658,805	81,574	66,873	3,443,870	299,825	294,105
Profit sharing and thrift-savings plans	612,410	74,805	61,698	3,134,240	281,246	272,280
Stock bonus plans	2,944	1,941	1,427	122,647	6,979	10,386
Target benefit plans	1,012	66	54	3,978	178	257
Money purchase plans	21,846	3,663	2,778	142,442	9,191	8,975
Annuity-403(b)(1)	15,159	186	176	1,916	151	101
Custodial account-403(b)(7)	2,180	79	74	1,056	91	86
Other defined contribution plans	3,255	834	666	37,591	1,988	2,020

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

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

2/ Excludes plans covering only one participant.

3/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

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

6/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**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, 2007**

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	81,719	111,971	76,479	\$5,467,962	\$304,466	\$392,880
Defined Benefit	11,029	41,831	19,092	2,608,491	63,059	151,110
Cash balance	1,127	10,458	5,064	774,222	12,195	47,883
Other defined benefit	9,902	31,373	14,028	1,834,269	50,864	103,228
Defined Contribution	70,690	70,140	57,387	2,859,471	241,407	241,770
Profit sharing and thrift-savings plans	66,091	63,753	52,522	2,585,724	224,635	223,381
Stock bonus plans	1,227	1,874	1,374	117,857	6,676	9,706
Target benefit plans	61	57	48	3,082	135	168
Money purchase plans	2,334	3,426	2,587	120,575	8,084	6,600
Annuity-403(b)(1)	133	169	161	1,288	122	80
Custodial account-403(b)(7)	19	77	73	1,050	90	85
Other defined contribution plans	825	785	622	29,895	1,664	1,749

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

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

2/ Excludes plans covering only one participant.

3/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

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

6/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**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, 2007**

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions) 5/	Total Contributions (millions) 6/	Total Benefits (millions) 7/
Total	626,068	11,883	9,801	\$622,511	\$63,669	\$59,966
Defined Benefit	37,953	449	315	38,112	5,251	7,631
Cash balance	3,608	62	54	2,952	737	1,196
Other defined benefit	34,345	387	261	35,160	4,514	6,435
Defined Contribution	588,115	11,434	9,486	584,399	58,418	52,335
Profit sharing and thrift-savings plans	546,319	11,052	9,176	548,516	56,611	48,899
Stock bonus plans	1,717	67	53	4,790	303	680
Target benefit plans	951	9	7	896	43	89
Money purchase plans	19,512	238	191	21,867	1,107	2,375
Annuity-403(b)(1)	15,026	17	15	628	29	20
Custodial account-403(b)(7)	2,161	2	1	6	1	2
Other defined contribution plans	2,430	49	43	7,696	324	269

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

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

2/ Excludes plans covering only one participant.

3/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

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

6/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table A2. Number of Participants in Pension Plans
by type of plan and type of participant, 2007**
(numbers in thousands)

Type of Participant	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Active participants	86,280	19,407	66,873	78,673	14,796	63,877	7,607	4,610	2,997
Retired or separated participants receiving benefits	11,485	10,740	746	8,701	8,029	673	2,784	2,711	73
Other retired or separated participants with vested right to benefits	26,089	12,134	13,955	22,859	9,580	13,279	3,230	2,554	676
Total Participants	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
Participants with account balances 3/	95,094	36,141	58,953	92,636	36,121	56,515	2,458	20	2,438
Beneficiaries 4/	2,044	1,857	187	1,543	1,369	175	501	489	13
Total participants and beneficiaries	125,898	44,137	81,761	111,777	33,773	78,003	14,122	10,363	3,758

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

NOTE: Excludes plans covering only one participant.

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

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE A3. Balance Sheet of Pension Plans
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	66,708	61,569	5,139
Employer real property	516	64	452
Real estate (exc employer real prop.)	19,111	16,714	2,397
Employer securities	295,512	4,897	290,615
Participant loans	49,526	256	49,270
Loans (other than to participants)	11,669	8,536	3,134
Other investments 1/	<u>5,647,431</u>	<u>2,554,568</u>	<u>3,092,863</u>
TOTAL ASSETS	6,090,473	2,646,603	3,443,870
TOTAL LIABILITIES	138,157	102,528	35,628
NET ASSETS	5,952,317	2,544,075	3,408,242

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE A4. Income Statement of Pension Plans
by type of plan, 2007**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Employer contributions	177,134	67,107	110,027
Participant contributions	168,877	802	168,075
Contributions from others (including rollovers)	20,767	390	20,377
Noncash contributions	1,357	10	1,347
All other income 1/	<u>491,492</u>	<u>237,632</u>	<u>253,860</u>
TOTAL INCOME	859,627	305,942	553,685
EXPENSES			
Total benefit payments	452,846	158,741	294,105
Corrective distributions	925	14	911
Deemed distrib. of partic. loans	672	7	665
Other expenses	<u>15,233</u>	<u>10,171</u>	<u>5,062</u>
TOTAL EXPENSES	469,676	168,933	300,742
NET INCOME	389,951	137,008	252,943

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table A5. Amount of Assets in Pension Plans
by type of plan and method of funding, 2007**
(amounts in millions)

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

Funding arrangement for investment of assets

Total	\$6,090,473	\$2,646,603	\$3,443,870	\$5,511,077	\$2,163,248	\$3,347,829	\$579,396	\$483,355	\$96,041
Insurance	71,555	24,658	46,896	70,685	24,319	46,366	870	339	531
Section 412(i) ins.	540	111	429	503	111	392	37	-	37
Trust	4,203,468	1,666,851	2,536,618	3,950,672	1,464,775	2,485,897	252,796	202,076	50,720
Trust and insurance	1,814,701	954,957	859,744	1,489,008	674,017	814,991	325,693	280,941	44,753
Not determinable	209	25	184	209	25	184	-	-	-

Funding arrangement for payment of benefits

Total	\$6,090,473	\$2,646,603	\$3,443,870	\$5,511,077	\$2,163,248	\$3,347,829	\$579,396	\$483,355	\$96,041
Insurance	82,395	31,709	50,686	81,875	31,473	50,402	520	236	284
Section 412(i) ins.	569	209	360	483	123	360	86	86	-
Trust	4,629,010	1,915,186	2,713,824	4,225,605	1,584,572	2,641,032	403,405	330,614	72,792
Trust and insurance	1,378,291	699,474	678,817	1,202,906	547,054	655,851	175,385	152,419	22,965
Not determinable	209	25	184	209	25	184	-	-	-

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets
by type of plan, 2007**

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	707,787	123,854	\$6,090,473	48,982	42,280	\$2,646,603	658,805	81,574	\$3,443,870
	Single Employer	704,818	110,233	5,511,077	47,493	32,405	2,163,248	657,325	77,829	3,347,829
	Multiemployer	2,969	13,621	579,396	1,489	9,875	483,355	1,480	3,746	96,041
Noncollectively bargained plans	Total	694,187	92,033	4,204,182	43,879	23,045	1,358,268	650,309	68,988	2,845,914
	Single Employer	694,187	92,033	4,204,182	43,879	23,045	1,358,268	650,309	68,988	2,845,914
Collective bargaining plans	Total	13,600	31,821	1,886,291	5,103	19,235	1,288,335	8,496	12,586	597,957
	Single Employer	10,631	18,200	1,306,895	3,614	9,360	804,980	7,017	8,841	501,916
	Multiemployer	2,969	13,621	579,396	1,489	9,875	483,355	1,480	3,746	96,041

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B1. Distribution of Pension Plans
by type of plan and number of participants, 2007**

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	707,787	48,982	658,805	704,818	47,493	657,325	2,969	1,489	1,480
None or not reported	42,985	2,890	40,096	42,900	2,843	40,057	85	46	39
2-9	255,351	24,279	231,071	255,221	24,279	230,942	130	-	130
10-24	162,945	5,850	157,095	162,903	5,829	157,074	42	21	21
25-49	98,393	2,617	95,775	98,349	2,617	95,731	44	-	44
50-99	66,395	2,317	64,078	66,296	2,314	63,982	99	3	96
100-249	43,140	3,036	40,103	42,883	2,918	39,965	256	118	138
250-499	16,560	2,156	14,403	16,183	1,974	14,209	376	182	194
500-999	9,063	1,760	7,304	8,581	1,481	7,100	483	279	204
1,000-2,499	6,717	1,846	4,871	6,048	1,477	4,571	669	369	300
2,500-4,999	2,880	909	1,971	2,526	713	1,813	354	195	158
5,000-9,999	1,628	601	1,027	1,419	484	935	210	117	92
10,000-19,999	873	325	548	768	249	518	105	75	29
20,000-49,999	594	266	328	519	214	305	75	52	23
50,000 or more	264	130	134	223	99	124	41	31	10

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

NOTE: Excludes plans covering only one participant.

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B2. Distribution of Pension Plans
by type of plan and amount of assets, 2007**

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	707,787	48,982	658,805	704,818	47,493	657,325	2,969	1,489	1,480
None or not reported	46,883	4,311	42,573	46,807	4,265	42,542	76	45	31
\$1-24K	22,616	255	22,361	22,590	252	22,338	26	3	23
25-49K	20,980	229	20,750	20,971	224	20,746	9	5	4
50-99K	37,734	901	36,833	37,725	900	36,825	9	1	8
100-249K	91,588	4,832	86,757	91,551	4,827	86,725	37	5	32
250-499K	110,766	7,177	103,590	110,682	7,170	103,513	84	7	77
500-999K	127,263	9,036	118,227	127,134	9,009	118,125	129	27	102
1-2.49M	132,350	9,126	123,224	132,174	9,103	123,071	176	23	153
2.5-4.9M	56,832	3,384	53,448	56,677	3,338	53,339	155	46	109
5-9.9M	27,709	2,210	25,500	27,463	2,128	25,335	247	82	164
10-24.9M	16,956	2,435	14,521	16,482	2,208	14,274	473	226	247
25-49.9M	6,406	1,466	4,939	6,020	1,250	4,770	386	216	170
50-74.9M	2,503	748	1,754	2,284	623	1,661	219	125	93
75-99.9M	1,425	502	923	1,253	384	869	172	118	54
100-149.9M	1,569	583	986	1,355	439	917	213	144	69
150-199.9M	831	312	520	725	241	483	107	70	37
200-249.9M	564	213	350	494	169	325	69	44	25
250-499.9M	1,221	503	718	1,034	370	664	187	133	54
500-999.9M	683	306	378	596	233	362	87	72	15
1-2.49B	568	274	294	494	209	284	74	64	10
2.5B or more	341	181	160	308	151	157	33	30	3

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B3. Distribution of Pension Plans
by type of plan and industry, 2007**

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	707,787	48,982	658,805	704,818	47,493	657,325	2,969	1,489	1,480
Agriculture	7,278	448	6,830	7,265	440	6,825	13	8	5
Mining	3,689	410	3,280	3,677	405	3,272	12	5	7
Construction	58,032	2,974	55,057	56,849	2,411	54,438	1,183	563	620
Manufacturing	82,295	7,636	74,659	82,070	7,481	74,588	225	154	71
Transportation	13,113	626	12,487	12,922	502	12,420	190	123	67
Communications and information	12,651	854	11,797	12,604	822	11,782	47	32	15
Utilities	2,448	342	2,106	2,420	340	2,080	28	2	26
Wholesale trade	37,378	2,339	35,039	37,324	2,318	35,007	53	21	32
Retail trade	49,223	1,976	47,247	49,110	1,906	47,205	112	70	42
Finance, insurance & real estate	69,242	6,976	62,266	68,688	6,685	62,003	555	292	263
Services	358,094	23,139	334,955	357,733	23,007	334,726	360	131	229
Misc. organizations 3/	13,588	1,228	12,360	13,400	1,143	12,258	187	85	102
Industry not reported	756	34	722	754	32	722	2	2	-

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

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B4. Distribution of Participants
by type of plan and number of participants, 2007
(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	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
2-9	1,261	100	1,161	1,261	100	1,160	1	-	1
10-24	2,553	89	2,463	2,552	89	2,463	1	*/	*/
25-49	3,419	88	3,331	3,418	88	3,330	1	-	1
50-99	4,650	172	4,478	4,642	171	4,471	7	*/	7
100-249	6,625	492	6,133	6,581	472	6,109	44	20	24
250-499	5,777	770	5,006	5,635	702	4,933	141	69	73
500-999	6,330	1,259	5,071	5,982	1,056	4,926	348	203	145
1,000-2,499	10,467	2,965	7,502	9,391	2,365	7,026	1,076	600	476
2,500-4,999	10,022	3,157	6,865	8,781	2,475	6,306	1,241	682	559
5,000-9,999	11,389	4,234	7,155	9,917	3,391	6,526	1,471	842	629
10,000-19,999	12,183	4,533	7,650	10,705	3,472	7,234	1,477	1,061	416
20,000-49,999	18,796	8,390	10,405	16,527	6,787	9,740	2,269	1,603	666
50,000 or more	30,383	16,030	14,353	24,842	11,236	13,605	5,541	4,793	748

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

NOTE: The term "Participants" includes separated vested and retired participants and excludes beneficiaries.

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

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

**/ Less than 500 participants.*

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B5. Distribution of Participants
by type of plan and amount of assets, 2007
(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	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
None or not reported	450	136	314	445	132	313	5	4	1
\$1-24K	265	7	258	264	7	258	1	*/	1
25-49K	244	4	240	243	3	240	2	1	1
50-99K	503	5	498	500	5	495	3	*/	3
100-249K	1,464	45	1,419	1,456	41	1,415	8	4	4
250-499K	2,233	60	2,173	2,224	57	2,167	8	3	6
500-999K	3,499	119	3,380	3,487	114	3,372	12	5	8
1-2.49M	6,212	260	5,952	6,162	246	5,915	50	13	37
2.5-4.9M	5,363	348	5,015	5,258	329	4,928	106	19	87
5-9.9M	5,790	603	5,187	5,562	510	5,052	228	93	135
10-24.9M	8,305	1,307	6,998	7,766	1,131	6,635	539	176	363
25-49.9M	6,949	1,503	5,445	6,319	1,260	5,059	629	243	386
50-74.9M	4,317	1,210	3,107	3,824	1,015	2,809	493	195	298
75-99.9M	3,662	1,043	2,619	3,189	808	2,381	473	235	238
100-149.9M	5,409	1,797	3,612	4,718	1,401	3,317	690	396	295
150-199.9M	3,797	1,384	2,414	3,393	1,140	2,253	404	243	161
200-249.9M	3,120	1,086	2,034	2,750	899	1,851	370	187	183
250-499.9M	9,948	3,730	6,218	8,117	2,730	5,387	1,831	1,000	831
500-999.9M	8,839	3,749	5,091	7,765	2,859	4,906	1,075	890	185
1-2.49B	15,931	8,340	7,591	13,445	6,223	7,222	2,485	2,116	369
2.5B or more	27,554	15,544	12,010	23,347	11,493	11,854	4,207	4,052	155

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

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

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

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

*/ Less than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B6. Distribution of Participants
by type of plan and industry, 2007
(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	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
Agriculture	759	158	601	721	126	594	38	31	7
Mining	952	300	653	942	292	650	11	8	3
Construction	7,337	2,763	4,574	2,874	113	2,760	4,464	2,650	1,814
Manufacturing	32,524	14,959	17,565	31,473	14,002	17,471	1,051	957	94
Transportation	6,390	2,558	3,832	4,571	1,172	3,399	1,819	1,386	433
Communications and information	6,236	2,409	3,827	5,857	2,205	3,652	379	205	175
Utilities	1,835	968	867	1,827	967	860	7	*/	7
Wholesale trade	4,056	891	3,165	3,984	837	3,147	71	54	18
Retail trade	13,720	3,045	10,674	12,278	1,729	10,549	1,442	1,316	126
Finance, insurance & real estate	13,883	5,717	8,166	11,411	3,815	7,596	2,472	1,902	571
Services	34,392	7,581	26,810	32,926	6,429	26,497	1,465	1,152	313
Misc. organizations 3/	1,715	899	817	1,322	691	632	393	208	185
Industry not reported	55	33	22	48	26	22	7	7	-

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

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

NOTE: Excludes plans covering only one participant.

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

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

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

*/ Less than 500 participants

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B7. Distribution of Active Participants
by type of plan, 2007**
(numbers in thousands)

Type of Plan 1/	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
Total	86,280	78,673	7,607
Defined benefit	19,407	14,796	4,610
Defined contribution	66,873	63,877	2,997
Profit sharing and thrift-savings plans	61,698	60,252	1,446
Stock bonus plans	1,427	1,426	1
Target benefit plans	54	48	6
Money purchase plans	2,778	1,408	1,370
Annuity-403(b)(1)	176	166	10
Custodial account-403(b)7	74	74	-
Other defined contribution plans	666	503	164

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

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

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B8. Number of Plans
by type of plan and method of funding, 2007**

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	707,787	48,982	658,805	704,818	47,493	657,325	2,969	1,489	1,480
Insurance	43,493	2,259	41,233	43,440	2,245	41,194	53	14	39
Section 412(i) ins.	2,006	1,568	438	2,005	1,568	437	1	-	1
Trust	473,151	37,828	435,323	471,098	36,788	434,310	2,054	1,040	1,014
Trust and insurance	174,086	7,281	166,805	173,225	6,846	166,379	861	435	426
Not determinable	15,051	45	15,005	15,051	45	15,005	-	-	-
Funding arrangement for payment of benefits									
Total	707,787	48,982	658,805	704,818	47,493	657,325	2,969	1,489	1,480
Insurance	44,763	2,372	42,391	44,711	2,360	42,351	51	12	39
Section 412(i) ins.	2,015	1,576	439	2,012	1,573	439	3	3	-
Trust	503,577	38,904	464,673	501,192	37,661	463,531	2,385	1,243	1,143
Trust and insurance	142,381	6,085	136,297	141,852	5,853	135,999	529	232	298
Not determinable	15,051	45	15,005	15,051	45	15,005	-	-	-

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table B9. Number of Participants
by type of plan and method of funding, 2007**

(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	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
Insurance	2,983	544	2,438	2,950	536	2,414	32	8	24
Section 412(i) ins.	27	9	18	26	9	17	1	-	1
Trust	82,459	26,642	55,816	76,071	22,467	53,604	6,388	4,175	2,213
Trust and insurance	38,295	15,082	23,213	31,096	9,390	21,706	7,199	5,692	1,508
Not determinable	90	2	88	90	2	88	-	-	-

Funding arrangement for payment of benefits

Total	123,854	42,280	81,574	110,233	32,405	77,829	13,621	9,875	3,746
Insurance	2,996	668	2,327	2,971	662	2,309	24	6	18
Section 412(i) ins.	20	11	9	18	10	9	2	2	-
Trust	92,311	30,874	61,437	82,456	24,063	58,393	9,855	6,811	3,044
Trust and insurance	28,437	10,724	17,713	24,698	7,669	17,029	3,739	3,056	683
Not determinable	90	2	88	90	2	88	-	-	-

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C1. Distribution of Assets
by number of participants, 2007**

(amounts in millions)

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,090,473	\$2,646,603	\$3,443,870	\$5,511,077	\$2,163,248	\$3,347,829	\$579,396	\$483,355	\$96,041
None or not reported	8,520	1,373	7,147	8,367	1,272	7,095	152	100	52
2-9	155,607	18,867	136,740	155,523	18,867	136,657	83	-	83
10-24	154,370	5,916	148,454	154,332	5,896	148,436	38	20	18
25-49	149,079	4,468	144,611	149,033	4,468	144,565	46	-	46
50-99	154,936	7,488	147,448	154,829	7,483	147,346	107	6	101
100-249	225,007	22,405	202,602	223,273	21,440	201,833	1,734	965	769
250-499	196,765	32,940	163,826	190,862	29,267	161,595	5,904	3,673	2,231
500-999	222,345	57,940	164,405	205,860	46,134	159,725	16,485	11,806	4,679
1,000-2,499	421,279	157,293	263,986	370,715	121,570	249,146	50,564	35,723	14,841
2,500-4,999	436,384	165,545	270,838	375,485	123,679	251,805	60,899	41,866	19,033
5,000-9,999	531,358	242,365	288,993	462,580	191,903	270,677	68,778	50,462	18,316
10,000-19,999	634,686	267,057	367,630	565,774	207,234	358,539	68,913	59,822	9,090
20,000-49,999	1,084,111	540,223	543,887	988,781	461,118	527,663	95,330	79,106	16,224
50,000 or more	1,716,026	1,122,723	593,304	1,505,662	922,916	582,746	210,364	199,806	10,557

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C2. Distribution of Assets
by asset size, 2007**

(amounts in millions)

Amount of Assets	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,090,473	\$2,646,603	\$3,443,870	\$5,511,077	\$2,163,248	\$3,347,829	\$579,396	\$483,355	\$96,041
\$1-24K	261	3	258	260	3	258	*/	*/	*/
25-49K	784	7	777	784	7	776	*/	*/	*/
50-99K	2,788	68	2,720	2,787	68	2,719	1	*/	1
100-249K	15,620	845	14,775	15,613	844	14,768	7	1	6
250-499K	40,683	2,627	38,057	40,651	2,624	38,027	32	2	30
500-999K	91,874	6,598	85,276	91,777	6,574	85,203	98	25	73
1-2.49M	209,020	14,170	194,850	208,750	14,128	194,622	271	43	228
2.5-4.9M	197,196	11,832	185,364	196,629	11,662	184,967	567	170	397
5-9.9M	191,303	15,718	175,585	189,483	15,117	174,366	1,819	600	1,219
10-24.9M	262,695	39,417	223,279	254,728	35,514	219,214	7,967	3,902	4,065
25-49.9M	223,990	52,218	171,772	209,849	44,275	165,574	14,141	7,943	6,198
50-74.9M	153,221	45,906	107,315	139,904	38,233	101,671	13,317	7,673	5,644
75-99.9M	123,688	43,727	79,961	108,619	33,301	75,318	15,069	10,426	4,644
100-149.9M	191,219	71,540	119,679	165,332	53,905	111,427	25,887	17,635	8,251
150-199.9M	142,802	53,490	89,312	124,635	41,425	83,210	18,168	12,065	6,102
200-249.9M	125,950	47,640	78,310	110,333	37,622	72,710	15,617	10,018	5,599
250-499.9M	424,170	175,887	248,283	358,917	129,148	229,769	65,253	46,739	18,514
500-999.9M	471,344	213,491	257,853	412,761	165,089	247,672	58,583	48,402	10,182
1-2.49B	892,500	433,325	459,174	774,826	331,788	443,039	117,673	101,538	16,136
2.5B or more	2,329,364	1,418,095	911,270	2,104,439	1,201,922	902,517	224,925	216,173	8752

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

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

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C3. Distribution of Assets
by industry, 2007**

(amounts in millions)

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$6,090,473	\$2,646,603	\$3,443,870	\$5,511,077	\$2,163,248	\$3,347,829	\$579,396	\$483,355	\$96,041
Agriculture	19,757	5,061	14,695	18,580	4,172	14,408	1,177	890	287
Mining	54,774	17,158	37,616	53,882	16,307	37,575	892	850	41
Construction	316,417	162,503	153,914	101,321	4,538	96,783	215,096	157,966	57,131
Manufacturing	2,190,716	1,096,800	1,093,916	2,153,414	1,060,554	1,092,860	37,302	36,246	1,056
Transportation	295,004	174,051	120,953	185,275	71,535	113,740	109,728	102,516	7,213
Communications and information	368,021	191,347	176,674	354,225	180,743	173,482	13,796	10,604	3,191
Utilities	230,058	136,336	93,722	229,980	136,321	93,659	78	15	62
Wholesale trade	172,718	36,582	136,136	170,688	34,843	135,845	2,030	1,739	291
Retail trade	252,458	66,479	185,980	218,341	32,922	185,419	34,117	33,557	561
Finance, insurance & real estate	749,613	325,589	424,024	645,974	239,651	406,322	103,639	85,937	17,702
Services	1,379,067	397,419	981,648	1,335,636	359,408	976,228	43,430	38,011	5,419
Misc. organizations 3/	58,579	35,259	23,320	41,097	20,864	20,234	17,481	14,395	3,086
Industry not reported	3,293	2,020	1,273	2,663	1,390	1,273	630	630	-

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

NOTE: Excludes plans covering only one participant.

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

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

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

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$8,401	\$3,910	\$4,491
Employer contrib. receivable	45,211	22,370	22,841
Participant contrib. receivable	1,784	33	1,750
Other receivables	42,188	33,721	8,467
Interest-bearing cash	94,015	44,269	49,746
U. S. Government securities	145,429	123,872	21,558
Corporate debt instruments: Preferred	38,233	33,192	5,042
Corporate debt instruments: All other	92,225	83,152	9,074
Preferred stock	2,643	2,114	530
Common stock	450,275	379,563	70,711
Partnership/joint venture interests	64,351	61,414	2,937
Real estate (except employer real property)	17,236	16,404	833
Loans (other than to participants)	9,513	8,129	1,384
Participant loans	45,176	211	44,965
Assets in common/collective trusts	589,062	327,337	261,724
Assets in pooled separate accounts	152,129	44,102	108,026

(continued...)

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,754,919	1,120,404	634,515
Assets in 103-12 investment entities	27,428	21,695	5,734
Assets in registered investment companies	1,327,382	176,088	1,151,294
Assets in insurance co. general accounts	72,564	13,772	58,792
Other general investments	161,051	83,380	77,671
Employer securities	284,948	4,895	280,052
Employer real property	494	64	430
Buildings and other property used by plan	2,715	2,686	30
Other or unspecified assets	<u>38,590</u>	<u>1,714</u>	<u>36,876</u>
TOTAL ASSETS	5,467,962	2,608,491	2,859,471
LIABILITIES			
Benefit claims payable	1,447	453	994
Operating payables	17,246	15,286	1,960
Acquisition indebtedness	12,901	3,733	9,167
Other liabilities	<u>100,974</u>	<u>82,245</u>	<u>18,729</u>
TOTAL LIABILITIES	132,568	101,717	30,851
NET ASSETS	5,335,394	2,506,774	2,828,620

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$6,411	\$2,395	\$4,016
Employer contrib. receivable	42,277	20,036	22,242
Participant contrib. receivable	1,743	31	1,712
Other receivables	31,239	23,667	7,572
Interest-bearing cash	69,999	23,842	46,157
U. S. Government securities	88,711	76,168	12,543
Corporate debt instruments: Preferred	22,642	19,748	2,895
Corporate debt instruments: All other	59,941	53,768	6,174
Preferred stock	2,096	1,582	514
Common stock	276,194	218,430	57,764
Partnership/joint venture interests	49,231	46,853	2,378
Real estate (except employer real property)	4,847	4,536	311
Loans (other than to participants)	3,865	2,721	1,144
Participant loans	44,351	84	44,268
Assets in common/collective trusts	507,066	257,704	249,362
Assets in pooled separate accounts	133,260	31,981	101,279

(continued...)

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,750,578	1,117,021	633,557
Assets in 103-12 investment entities	17,232	12,979	4,253
Assets in registered investment companies	1,261,705	137,837	1,123,868
Assets in insurance co. general accounts	64,085	11,229	52,856
Other general investments	129,404	57,783	71,621
Employer securities	283,083	3,100	279,983
Employer real property	470	44	426
Buildings and other property used by plan	19	13	5
Other or unspecified assets	<u>38,540</u>	<u>1,709</u>	<u>36,830</u>
TOTAL ASSETS	4,888,991	2,125,261	2,763,730
LIABILITIES			
Benefit claims payable	1,283	389	894
Operating payables	15,223	13,508	1,715
Acquisition indebtedness	11,806	2,741	9,066
Other liabilities	<u>60,595</u>	<u>44,387</u>	<u>16,208</u>
TOTAL LIABILITIES	88,907	61,025	27,882
NET ASSETS	4,800,084	2,064,237	2,735,848

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
ASSETS			
Total noninterest-bearing cash	\$1,990	\$1,515	\$474
Employer contrib. receivable	2,934	2,334	600
Participant contrib. receivable	41	2	38
Other receivables	10,949	10,055	895
Interest-bearing cash	24,015	20,427	3,588
U. S. Government securities	56,718	47,703	9,015
Corporate debt instruments: Preferred	15,591	13,444	2,147
Corporate debt instruments: All other	32,284	29,384	2,900
Preferred stock	547	531	16
Common stock	174,080	161,133	12,947
Partnership/joint venture interests	15,119	14,561	558
Real estate (except employer real property)	12,389	11,868	521
Loans (other than to participants)	5,648	5,408	240
Participant loans	824	127	697
Assets in common/collective trusts	81,996	69,634	12,362
Assets in pooled separate accounts	18,868	12,121	6,748

(continued...)

**TABLE C6. Balance Sheet of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	4,341	3,383	958
Assets in 103-12 investment entities	10,197	8,716	1,481
Assets in registered investment companies	65,677	38,252	27,426
Assets in insurance co. general accounts	8,479	2,543	5,936
Other general investments	31,647	25,597	6,050
Employer securities	1,864	1,795	69
Employer real property	24	20	4
Buildings and other property used by plan	2,697	2,672	24
Other or unspecified assets	<u>51</u>	<u>5</u>	<u>46</u>
TOTAL ASSETS	578,970	483,230	95,741
LIABILITIES			
Benefit claims payable	164	63	101
Operating payables	2,023	1,778	245
Acquisition indebtedness	1,094	993	102
Other liabilities	<u>40,379</u>	<u>37,858</u>	<u>2,521</u>
TOTAL LIABILITIES	43,661	40,692	2,968
NET ASSETS	535,310	442,537	92,772

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans
with 100 or More Participants
by type of asset and size of plan, 2007**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	2	12	6	3	2	2
Receivables	2	10	3	2	2	2
U. S. Government securities	5	3	4	5	5	5
Corporate debt instruments: Preferred	1	*/	*/	1	1	1
Corporate debt instruments: All other	3	1	2	2	3	3
Corporate stocks	15	6	12	16	17	14
Real estate (except employer real property)	1	0	*/	*/	*/	1
Loans	*/	0	*/	*/	*/	*/
Assets in common/collective trusts	13	4	7	13	13	13
Assets in pooled separate accounts	2	7	12	5	1	1
Assets in master trusts	43	12	12	25	37	48
Assets in 103-12 investment entities	1	0	*/	1	2	1
Assets in registered investment companies	7	20	29	21	11	3
Assets in ins. co. general account	1	6	5	1	1	*/
Employer securities	*/	0	*/	*/	*/	*/
Other or unspecified investments	6	18	7	3	5	6

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

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

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C8. Percentage Distribution of Assets in Defined Contribution Plans
with 100 or More Participants
by type of asset and size of plan, 2007**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL ASSETS	100%	100%	100%	100%	100%	100%
Cash	2	3	3	3	2	1
Receivables	1	1	1	1	1	1
U. S. Government securities	1	*/	*/	1	1	1
Corporate debt instruments: Preferred	*/	*/	*/	*/	*/	*/
Corporate debt instruments: All other	*/	*/	*/	*/	*/	*/
Corporate stocks	2	*/	1	2	2	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	2	2	2	2	2
Assets in common/collective trusts	9	2	5	9	11	9
Assets in pooled separate accounts	4	17	18	7	2	1
Assets in master trusts	22	*/	1	5	19	36
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	40	33	48	58	47	26
Assets in ins. co. general account	2	3	3	3	2	2
Employer securities	10	2	3	6	8	14
Other or unspecified investments	4	35	15	3	2	4

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

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

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$147,621	\$61,913	\$85,708
Participants	140,451	799	139,653
Others (including rollovers)	15,363	339	15,024
Noncash contributions	<u>1,031</u>	<u>9</u>	<u>1,022</u>
Total contributions	304,466	63,059	241,407
Interest earnings:			
Interest-bearing cash	6,904	2,081	4,823
U. S. Government securities	5,753	4,902	852
Corporate debt instruments	6,217	5,466	752
Non-participant loans	260	168	92
Participant loans	2,928	12	2,916
Other or unspecified interest	<u>8,064</u>	<u>2,932</u>	<u>5,131</u>
Total interest earnings	30,127	15,560	14,567
Dividends:			
Preferred stock	1,053	187	866
Common stock	<u>22,971</u>	<u>8,198</u>	<u>14,774</u>
Total dividend income	24,024	8,385	15,639
Rents	495	460	36
Net gain (loss) on sale of assets	34,829	24,559	10,270
Unrealized appreciation:			
Unrealized appreciation of real estate	-222	1,231	-1,453
Other unrealized appreciation	<u>41,213</u>	<u>22,308</u>	<u>18,905</u>
Total unrealized appreciation	40,992	23,539	17,452
Net invest. gain from common/col. trusts	43,638	31,140	12,498
Net invest. gain from pooled sep. accounts	12,960	4,980	7,980
Net invest. gain from master trusts	150,437	102,599	47,838
Net invest. gain from 103-12 investment entities	3,304	1,691	1,613
Net invest. gain from reg. investment companies	85,096	11,830	73,266
Other or unspecified income	<u>16,771</u>	<u>9,427</u>	<u>7,343</u>
TOTAL INCOME	747,137	297,228	449,909

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants
by type of plan, 2007**

(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$388,045	\$149,333	\$238,712
Payments to insurance carriers for benefits	1,672	1,420	251
Other or unspecified benefits	<u>3,164</u>	<u>357</u>	<u>2,807</u>
Total benefit payments	392,880	151,110	241,770
Interest expense	1,029	24	1,004
Corrective distributions	582	3	579
Deemed distribution of partic. loans	556	7	548
Administrative expenses:			
Professional fees	1,768	1,438	330
Contract administrator fees	1,189	750	439
Investment advisory and management fees	5,664	4,882	782
Other or unspecified admin. expenses	<u>3,590</u>	<u>2,712</u>	<u>877</u>
Total administrative expenses	12,211	9,782	2,429
Unspecified expenses	<u>100</u>	<u>8</u>	<u>93</u>
TOTAL EXPENSES	407,358	160,934	246,424
NET INCOME	339,779	136,294	203,485

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$122,352	\$42,764	\$79,588
Participants	139,122	707	138,415
Others (including rollovers)	15,247	294	14,952
Noncash contributions	<u>1,031</u>	<u>9</u>	<u>1,022</u>
Total contributions	277,752	43,775	233,977
Interest earnings:			
Interest-bearing cash	6,117	1,498	4,618
U. S. Government securities	3,500	3,025	475
Corporate debt instruments	3,731	3,279	452
Non-participant loans	146	56	90
Participant loans	2,885	6	2,879
Other or unspecified interest	<u>6,879</u>	<u>2,137</u>	<u>4,742</u>
Total interest earnings	23,258	10,001	13,257
Dividends:			
Preferred stock	963	115	849
Common stock	<u>19,565</u>	<u>5,141</u>	<u>14,425</u>
Total dividend income	20,529	5,256	15,273
Rents	87	55	32
Net gain (loss) on sale of assets	25,434	16,050	9,384
Unrealized appreciation:			
Unrealized appreciation of real estate	-1,260	286	-1,546
Other unrealized appreciation	<u>30,897</u>	<u>12,900</u>	<u>17,997</u>
Total unrealized appreciation	29,637	13,186	16,451
Net invest. gain from common/col. trusts	37,411	25,756	11,655
Net invest. gain from pooled sep. accounts	11,435	3,958	7,478
Net invest. gain from master trusts	150,086	102,288	47,798
Net invest. gain from 103-12 invest. entities	2,501	994	1,507
Net invest. gain from reg. invest. companies	80,117	8,807	71,310
Other or unspecified income	<u>9,651</u>	<u>2,418</u>	<u>7,233</u>
TOTAL INCOME	667,896	232,542	435,354

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$354,005	\$120,011	\$233,994
Payments to insurance carriers for benefits	1,651	1,409	241
Other or unspecified benefits	<u>3,108</u>	<u>327</u>	<u>2,781</u>
Total benefit payments	358,764	121,748	237,016
Interest expense	1,014	10	1,004
Corrective distributions	580	2	578
Deemed distribution of partic. loans	509	*/	509
Administrative expenses:			
Professional fees	1,395	1,127	268
Contract administrator fees	924	535	389
Investment advisory and management fees	3,852	3,248	604
Other or unspecified admin. expenses	<u>2,621</u>	<u>1,858</u>	<u>763</u>
Total administrative expenses	8,792	6,768	2,024
Unspecified expenses	<u>100</u>	<u>8</u>	<u>92</u>
TOTAL EXPENSES	369,758	128,536	241,223
NET INCOME	298,138	104,007	194,131

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

**/ Less than \$500,000.*

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
INCOME			
Contributions received or receivable from:			
Employers	\$25,269	\$19,148	\$6,121
Participants	1,329	92	1,238
Others (including rollovers)	116	45	72
Noncash contributions	<u>*/</u>	<u>*/</u>	<u>0</u>
Total contributions	26,715	19,285	7,430
Interest earnings:			
Interest-bearing cash	787	582	205
U. S. Government securities	2,254	1,877	377
Corporate debt instruments	2,486	2,186	299
Non-participant loans	114	112	2
Participant loans	43	6	38
Other or unspecified interest	<u>1,185</u>	<u>795</u>	<u>389</u>
Total interest earnings	6,869	5,558	1,310
Dividends:			
Preferred stock	89	72	17
Common stock	<u>3,406</u>	<u>3,057</u>	<u>349</u>
Total dividend income	3,495	3,129	366
Rents	409	405	4
Net gain (loss) on sale of assets	9,395	8,509	886
Unrealized appreciation:			
Unrealized appreciation of real estate	1,038	945	93
Other unrealized appreciation	<u>10,316</u>	<u>9,408</u>	<u>908</u>
Total unrealized appreciation	11,355	10,353	1,001
Net invest. gain from common/col. trusts	6,227	5,384	843
Net invest. gain from pooled sep. accounts	1,525	1,022	502
Net invest. gain from master trusts	351	311	40
Net invest. gain from 103-12 invest. entities	802	696	106
Net invest. gain from reg. invest. companies	4,979	3,023	1,956
Other or unspecified income	<u>7,120</u>	<u>7,009</u>	<u>110</u>
TOTAL INCOME	79,241	64,686	14,555

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans
with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
EXPENSES			
Benefit payments and payments to provide benefits:			
Direct benefit payments	\$34,039	\$29,322	\$4,717
Payments to insurance carriers for benefits	21	11	10
Other or unspecified benefits	<u>56</u>	<u>29</u>	<u>27</u>
Total benefit payments	34,116	29,362	4,754
Interest expense	15	15	*/
Corrective distributions	1	*/	1
Deemed distribution of participant loans	47	7	40
Administrative expenses:			
Professional fees	373	311	63
Contract administrator fees	266	216	50
Investment advisory and management fees	1,812	1,634	178
Other or unspecified admin. expenses	<u>969</u>	<u>854</u>	<u>114</u>
Total administrative expenses	3,419	3,014	405
Unspecified expenses	<u>*/</u>	<u>*/</u>	<u>*/</u>
TOTAL EXPENSES	37,599	32,398	5,201
NET INCOME	41,641	32,287	9,354

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans
with 100 or More Participants
by source of income and size of plan, 2007**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL INCOME	100%	100%	100%	100%	100%	100%
Employer contributions	21	66	49	37	28	15
Participant contributions	*/	*/	*/	*/	*/	*/
Other or unspecified contributions	*/	<u>7</u>	*/	<u>1</u>	*/	*/
Total contributions	21	72	50	38	28	16
Interest on interest-bearing cash	1	1	2	1	1	1
Interest on U. S. Government securities	2	1	1	2	2	2
Interest on corporate debt instruments	2	*/	1	1	2	2
Interest on non-participant loans	*/	0	*/	*/	*/	*/
Interest on participant loans	*/	0	*/	*/	*/	*/
Other or unspecified interest	<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	5	4	6	5	6	5
Total dividends income	3	1	3	4	3	3
Net gain (loss) on sale of assets	8	1	5	9	9	8
Total unrealized appreciation	8	1	4	7	9	8
Net invest. gain from common/col. trusts	10	4	3	7	9	12
Net invest. gain from pooled sep. accounts	2	2	5	3	1	2
Net invest. gain from master trusts	34	2	6	15	26	41
Net invest. gain from registered invest. co.	4	3	12	10	6	2
Other or unspecified income	3	9	5	1	2	4

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

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

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C13. Percentage Distribution of Income of Defined Contribution Plans
with 100 or More Participants
by source of income and size of plan, 2007**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
TOTAL INCOME	100%	100%	100%	100%	100%	100%
Employer contributions	19	20	20	22	20	16
Participant contributions	31	52	42	32	29	29
Other or unspecified contributions	<u>4</u>	<u>8</u>	<u>6</u>	<u>4</u>	<u>3</u>	<u>3</u>
Total contributions	54	79	68	58	53	48
Interest on interest-bearing cash	1	1	1	1	1	1
Interest on U. S. Government securities	*/	*/	*/	*/	*/	*/
Interest on corporate debt instruments	*/	*/	*/	*/	*/	*/
Interest on non-participant loans	*/	*/	*/	*/	*/	*/
Interest on participant loans	1	*/	1	1	1	1
Other or unspecified interest	<u>1</u>	<u>*/</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total interest earnings	3	1	2	3	3	4
Total dividends income	3	*/	1	3	3	5
Net gain (loss) on sale of assets	2	2	1	1	2	3
Total unrealized appreciation	4	-2	*/	2	4	6
Net invest. gain from common/col. trusts	3	*/	1	2	3	3
Net invest. gain from pooled sep. accounts	2	4	7	3	1	*/
Net invest. gain from master trusts	11	*/	*/	2	9	19
Net invest. gain from registered invest. co.	16	6	15	23	20	10
Other or unspecified expenses	2	9	6	2	1	1

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

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

*/ Less than 1 percent.

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C14. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by number of participants, 2007**

Number of Participants	Number of Plans		Number of Active Participants (thousands)		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	48,982	12.8%	19,407	4.6%	2,646,603	4.7%
None or not reported	2,890	32.9%	0	0.0%	1,373	3.0%
2-9	24,279	6.2%	87	5.6%	18,867	5.4%
10-24	5,850	14.9%	65	14.0%	5,916	16.6%
25-49	2,617	18.2%	58	12.4%	4,468	11.9%
50-99	2,317	26.2%	104	20.0%	7,488	17.0%
100-249	3,036	22.0%	252	15.7%	22,405	15.4%
250-499	2,156	21.7%	368	15.8%	32,940	15.2%
500-999	1,760	16.6%	608	12.1%	57,940	10.9%
1,000-2,499	1,846	13.5%	1,391	9.5%	157,293	7.9%
2,500-4,999	909	11.0%	1,528	7.4%	165,545	7.2%
5,000-9,999	601	6.0%	1,993	3.8%	242,365	6.5%
10,000-19,999	325	3.4%	2,227	2.2%	267,057	2.5%
20,000-49,999	266	2.6%	3,841	2.7%	540,223	1.7%
50,000 or more	130	5.4%	6,883	3.1%	1,122,723	4.6%

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table C15. Percentage of Defined Benefit Plans, Active Participants, and Assets
Affected by the Suspension of Benefit Accruals
by industry, 2007**

Industry	Number of Plans		Number of Active Participants (thousands)		Total Assets (millions)	
	Total	Percent Frozen	Total	Percent In Frozen Plans	Total	Percent In Frozen Plans
Total	48,982	12.8%	19,407	4.6%	2,646,603	4.7%
Agriculture	448	14.6%	71	8.2%	5,061	8.0%
Mining	410	14.2%	131	6.4%	17,158	5.0%
Construction	2,974	11.6%	1,464	0.9%	162,503	0.8%
Manufacturing	7,636	19.6%	5,362	5.1%	1,096,800	5.1%
Transportation	626	10.7%	1,230	5.9%	174,051	7.2%
Communications and information	854	17.1%	1,130	5.5%	191,347	10.1%
Utilities	342	9.4%	511	0.5%	136,336	1.0%
Wholesale trade	2,339	14.0%	411	9.5%	36,582	8.6%
Retail trade	1,976	18.2%	1,559	7.7%	66,479	10.1%
Finance, insurance & real estate	6,976	11.7%	2,820	3.1%	325,589	2.1%
Services	23,139	10.4%	4,130	4.9%	397,419	4.0%
Misc. organizations 3/	1,228	10.3%	570	1.8%	35,259	3.9%
Industry not reported	34	5.9%	19	0.0%	2,020	0.0%

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants
by type of plan, 2007**
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Total noninterest-bearing cash	\$4,491	\$3,968	\$61	\$3	\$357	\$102
Employer contrib. receivable	22,841	19,425	798	68	1,965	585
Participant contrib. receivable	1,750	1,728	11	0	9	3
Other receivables	8,467	5,422	258	4	2,705	78
Interest-bearing cash	49,746	43,453	1,375	72	3,425	1421
U. S. Government securities	21,558	13,620	371	129	6,583	855
Corporate debt instruments: Preferred	5,042	3,248	93	9	1,527	164
Corporate debt instruments: All other	9,074	6,219	180	58	2,385	231
Preferred stock	530	478	5	*/	44	2
Common stock	70,711	49,624	4,226	292	14,969	1,600
Partnership/joint venture interests	2,937	2,023	3	4	845	62
Real estate (except employer real prop.)	833	326	*/	0	479	27
Loans (other than to participants)	1,384	1,104	*/	*/	248	32
Participant loans	44,965	43,494	1,000	8	425	38
Assets in common/collective trusts	261,724	240,942	8,820	207	10,002	1,754
Assets in pooled separate accounts	108,026	102,885	72	27	4,634	408
Assets in master trusts	634,515	601,538	16,359	773	13,612	2,233
Assets in 103-12 investment entities	5,734	3,563	0	198	1,495	477
Assets in registered investment comp.	1,151,294	1,083,136	20,022	822	41,079	6,235
Assets in ins. co. general account	58,792	52,288	822	23	4,977	682
Other general investments	77,671	68,758	1,775	167	6,754	217
Employer securities	280,052	202,438	61,457	209	1,125	14,822
Employer real property	430	406	3	0	8	13
Buildings and other prop. used by plan	30	8	*/	*/	20	2
Other or unspecified assets	<u>36,876</u>	<u>35,628</u>	<u>145</u>	<u>9</u>	<u>902</u>	<u>192</u>
TOTAL ASSETS	2,859,471	2,585,724	117,857	3,082	120,575	32,233
Benefit claims payable	994	760	65	8	123	39
Operating payables	1,960	1,599	136	1	180	45
Acquisition indebtedness	9,167	2,236	5,300	0	124	1,507
Other liabilities	<u>18,729</u>	<u>10,204</u>	<u>2,935</u>	<u>6</u>	<u>4,008</u>	<u>1,576</u>
TOTAL LIABILITIES	30,851	14,799	8,435	14	4,436	3,167
NET ASSETS	2,828,620	2,570,925	109,422	3,068	116,140	29,066

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2007.

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2007
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
INCOME						
Contributions received or receivable from:						
Employers	\$85,708	\$72,917	\$3,320	\$129	\$7,700	\$1,642
Participants	139,653	136,226	2,934	*/	325	168
Others (including rollovers)	15,024	14,603	343	3	58	17
Noncash contributions	<u>1,022</u>	<u>890</u>	<u>79</u>	<u>3</u>	<u>*/</u>	<u>50</u>
Total contributions	241,407	224,635	6,676	135	8,084	1,877
Interest earnings:						
Interest-bearing cash	4,823	4,467	88	3	218	47
U. S. Government securities	852	536	18	6	271	21
Corporate debt instruments	752	519	11	3	201	18
Non-participant loans	92	87	1	*/	4	1
Participant loans	2,916	2,816	72	*/	24	4
Other or unspecified interest	<u>5,131</u>	<u>4,619</u>	<u>91</u>	<u>2</u>	<u>360</u>	<u>60</u>
Total interest earnings	14,567	13,044	281	14	1,077	151
Dividends:						
Preferred stock	866	485	325	*/	10	46
Common stock	<u>14,774</u>	<u>12,248</u>	<u>1,734</u>	<u>17</u>	<u>439</u>	<u>335</u>
Total dividend income	15,639	12,733	2,059	17	449	381
Rents	36	32	*/	0	3	*/
Net gain (loss) on sale of assets	10,270	7,762	1,442	33	898	134
Unrealized appreciation:						
Unrealized appreciation of real estate	-1,453	-592	-543	*/	-134	-184
Other unrealized appreciation	18,905	12,186	3,204	-3	1,213	2,305
Total unrealized appreciation	17,452	11,594	2,661	-3	1,079	2,121
Net invest. gain from common/col. trusts	12,498	11,277	498	7	632	85
Net invest. gain from pooled sep. accounts	7,980	7,551	5	4	395	26
Net invest. gain from master trusts	47,838	45,502	702	91	1,180	363
Net invest. gain from 103-12 invest. entities	1,613	1,444	0	31	112	25
Net invest. gain from reg. invest. companies	73,266	69,391	448	54	2,931	442
Other or unspecified income	7,343	6,175	534	15	549	70
TOTAL INCOME	449,909	411,141	15,307	399	17,388	5,675

(continued...)

Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants
by type of plan, 2007
(amounts in millions)

Income and Expenses	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
EXPENSES						
Benefit payments and payments to provide benefits:						
Direct benefit payments	\$238,712	\$220,746	\$9,654	\$166	\$6,275	\$1,870
Payments to insurance carriers for benefits	251	110	*/	1	129	11
Other or unspecified benefits	<u>2,807</u>	<u>2,525</u>	<u>52</u>	<u>*/</u>	<u>197</u>	<u>33</u>
Total benefit payments	241,770	223,381	9,706	168	6,600	1,914
Corrective distributions	579	568	10	1	*/	*/
Deemed distribution of participant loans	548	514	9	0	21	5
Interest expense	1,004	293	561	0	1	149
Administrative expenses:						
Professional fees	330	275	6	*/	40	9
Contract administrator fees	439	395	4	*/	33	6
Investment advisory and management fees	782	591	18	5	153	15
Other or unspecified admin. expenses	<u>877</u>	<u>709</u>	<u>14</u>	<u>1</u>	<u>72</u>	<u>81</u>
Total administrative expenses	2,429	1,971	42	6	298	112
Unspecified expenses	93	75	16	*/	- 3	5
TOTAL EXPENSES	246,424	226,801	10,345	175	6,917	2,186
NET INCOME	203,485	184,340	4,961	224	10,471	3,490

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2007.

Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2007

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions)	Total Contributions (millions) 5/	Total Benefits (millions) 6/
TOTAL	490,917	72,178	59,566	\$2,981,522	\$273,235	\$262,108
Profit sharing and thrift-savings	489,333	70,742	58,481	2,887,360	267,082	253,991
Stock bonus	314	1075	800	79,874	5,130	7,063
Target benefit	66	1	*/	11	3	30
Money purchase	985	319	247	13,450	951	954
Annuity-403(b)(1)	171	5	4	59	9	3
Custodial account-403(b)(7)	27	36	33	765	61	68
Other defined contribution plans	22	*/	*/	2	**/	**/

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

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

2/ Excludes plans covering only one participant.

3/ Includes active, retired and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

5/ Includes both employer and employee contributions.

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

*/ Less than 500 participants

**/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D4. Number of 401(k) Type Plans
by number of participants and primary or supplemental status, 2007**

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	490,917	461,284	29,633
None or not reported	14,612	13,903	709
2-9	139,007	131,295	7,712
10-24	129,691	124,174	5,517
25-49	86,156	82,227	3,929
50-99	58,384	54,880	3,504
100-249	36,218	33,374	2,843
250-499	12,832	11,117	1,715
500-999	6,369	5,163	1,206
1,000-2,499	4,181	3,092	1,089
2,500-4,999	1,700	1,121	580
5,000-9,999	873	521	352
10,000-19,999	484	248	236
20,000-49,999	291	121	171
50,000 or more	120	49	71

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D5. Number of Active Participants in 401(k) Type Plans
by number of participants and primary or supplemental status, 2007**
(numbers in thousands)

Number of Participants	Total	401(k) is Only Plan Sponsored by Employer	Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)
Total	59,566	39,863	19,702
2-9	652	617	34
10-24	1,701	1,626	75
25-49	2,482	2,368	114
50-99	3,387	3,183	204
100-249	4,629	4,237	392
250-499	3,721	3,207	514
500-999	3,699	2,998	701
1,000-2,499	5,379	3,965	1,414
2,500-4,999	4,908	3,252	1,655
5,000-9,999	5,051	3,059	1,992
10,000-19,999	5,556	2,969	2,587
20,000-49,999	7,539	3,346	4,194
50,000 or more	10,862	5,038	5,824

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D6. Number of Defined Contribution Plans and Active Participants
by size of plan and extent of participant direction of investments, 2007**

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	658,805	66,873	459,255	51,401	23,287	8,149	176,263	7,323
None or not reported	40,096	0	15,451	0	851	0	23,794	0
2-9	231,071	1,002	132,423	606	7,611	35	91,038	362
10-24	157,095	2,040	117,027	1,549	6,314	77	33,754	414
25-49	95,775	2,748	78,943	2,282	3,507	98	13,326	368
50-99	64,078	3,696	54,260	3,158	2,411	129	7,407	410
100-249	40,103	5,098	35,072	4,491	1,153	139	3,879	469
250-499	14,403	4,147	12,576	3,650	439	118	1,389	378
500-999	7,304	4,214	6,300	3,658	282	159	722	397
1,000-2,499	4,871	6,238	4,109	5,290	263	335	499	613
2,500-4,999	1,971	5,655	1,586	4,602	159	435	226	619
5,000-9,999	1,027	5,889	792	4,612	121	665	115	612
10,000-19,999	548	6,177	400	4,611	83	937	65	629
20,000-49,999	328	8,361	237	6,115	60	1,530	31	716
50,000 or more	134	11,608	82	6,778	33	3,494	19	1,336

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

TABLE D6(a). Number of non-401(k) DC Plans and Active Participants by size of plan and extent of participant direction of investments, 2007

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	167,888	7,308	40,764	2,443	3,288	333	123,836	4,532
None or not reported	25,484	0	3,367	0	238	0	21,880	0
2-9	92,064	351	24,751	93	1,867	7	65,446	251
10-24	27,404	339	6,479	83	631	8	20,295	248
25-49	9,620	265	2,253	63	169	5	7,198	197
50-99	5,694	309	1,403	77	174	9	4,117	223
100-249	3,886	469	1,156	144	93	10	2,636	315
250-499	1,571	426	513	142	30	8	1,028	276
500-999	935	515	359	203	26	15	549	297
1,000-2,499	690	859	290	367	30	40	369	451
2,500-4,999	271	748	97	278	10	30	163	440
5,000-9,999	154	838	59	338	13	74	82	426
10,000-19,999	64	621	18	183	4	41	42	397
20,000-49,999	36	822	15	346	2	38	19	438
50,000 or more	14	746	3	126	1	46	10	574

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D6(b). Number of 401(k) Type Plans and Active Participants
by size of plan and extent of participant direction of investments, 2007**

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	490,917	59,566	418,491	48,958	19,999	7,817	52,428	2,791
None or not reported	14,612	0	12,084	0	613	0	1,914	0
2-9	139,007	652	107,671	513	5,744	28	25,591	111
10-24	129,691	1,701	110,548	1,466	5,684	69	13,459	167
25-49	86,156	2,482	76,690	2,218	3,338	93	6,128	171
50-99	58,384	3,387	52,857	3,080	2,237	119	3,290	187
100-249	36,218	4,629	33,916	4,346	1,060	128	1,242	154
250-499	12,832	3,721	12,063	3,508	408	110	360	103
500-999	6,369	3,699	5,940	3,455	256	144	173	99
1,000-2,499	4,181	5,379	3,819	4,923	232	295	130	162
2,500-4,999	1,700	4,908	1,488	4,324	149	405	63	179
5,000-9,999	873	5,051	733	4,274	108	591	32	186
10,000-19,999	484	5,556	382	4,429	79	896	23	232
20,000-49,999	291	7,539	222	5,769	58	1,492	12	278
50,000 or more	120	10,862	79	6,652	32	3,448	9	762

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

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D7. Balance Sheet of 401(k) Type Plans
by extent of participant direction of investments, 2007**
(amounts in millions)

Type of Asset or Liability	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
Partnership/joint venture interests	\$1,938	\$1,239	\$269	\$430
Employer real property	351	9	32	310
Real estate (exc. employer real property)	815	505	117	193
Employer securities	218,428	107,562	96,756	14,109
Participant loans	47,829	37,137	8,664	2,029
Loans (other than to participants)	1,530	654	649	227
Other investments 2/	<u>2,710,632</u>	<u>2,048,627</u>	<u>490,537</u>	<u>171,469</u>
TOTAL ASSETS	2,981,522	2,195,732	597,025	188,766
TOTAL LIABILITIES	<u>15,915</u>	<u>5,863</u>	<u>5,561</u>	<u>4,491</u>
NET ASSETS	2,965,607	2,189,869	591,464	184,275

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D8. Income Statement of 401(k) Type Plans
by extent of participant direction of investments, 2007**
(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	\$86,234	\$66,919	\$13,831	\$5,484
Participant contributions	166,707	133,379	25,083	8,245
Contributions from others (including rollovers)	19,309	16,883	1,557	869
Noncash contributions	985	393	323	269
All other income	<u>216,156</u>	<u>157,321</u>	<u>47,365</u>	<u>11,470</u>
TOTAL INCOME	489,391	374,896	88,159	26,336
EXPENSES				
Total benefit payments	262,108	193,150	53,687	15,272
Corrective distributions	895	760	109	26
Deemed distribution of participant loans	604	512	64	28
Other of unspecified expenses	<u>3,212</u>	<u>2,111</u>	<u>810</u>	<u>292</u>
TOTAL EXPENSES	266,819	196,532	54,670	15,618
NET INCOME	222,572	178,364	33,489	10,718

NOTE: This table summarizes income and expenses that appear on both the Schedule H (for plans with 100 or more participants) and Schedule I (for plans with fewer than 100 participants). All income and expense items that appear on the more detailed Schedule H but not the Schedule I (e.g., Interest earnings, Dividends, Rents, and several line items reporting realized or unrealized gains/losses on investments) are grouped under "All other income" or "Other expenses."

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2007**

(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	\$3,874	\$3,170	\$452	\$252
Employer contrib. receivable	16,745	12,448	3,434	864
Participant contrib. receivable	1,714	1,409	229	76
Other receivables	5,310	3,779	1,116	415
Interest-bearing cash	41,765	29,459	5,849	6,457
U. S. Government securities	10,676	7,862	1,785	1,030
Corporate debt instruments: Preferred	2,685	1,834	470	381
Corporate debt instruments: All other	5,350	3,821	1,254	275
Preferred stock	377	191	154	32
Common stock	43,408	29,731	10,416	3,261
Partnership/joint venture interests	1,144	831	180	132
Real estate (exc. employer real property)	245	127	67	52
Loans (other than to participants)	1,063	561	486	15
Participant loans	43,883	33,551	8,503	1,829
Assets in common/collective trusts	243,222	187,054	47,950	8,218
Assets in pooled separate accounts	99,865	91,235	5,320	3,309

(continued...)

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2007**
(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	\$604,897	\$368,158	\$219,514	\$17,225
Assets in 103-12 investment entities	3,247	2,465	763	20
Assets in registered investment comp.	1,071,034	868,635	139,617	62,782
Assets in insurance co. general account	50,271	39,518	8,484	2,269
Other general investments	62,817	39,767	11,159	11,891
Employer securities	217,147	107,152	96,227	13,768
Employer real property	345	3	32	310
Buildings and other property used by plan	4	1	3	*/
Other or unspecified assets	<u>33,511</u>	<u>30,400</u>	<u>1,673</u>	<u>1,438</u>
TOTAL ASSETS	2,564,600	1,863,161	565,138	136,302
LIABILITIES				
Benefit claims payable	620	390	174	56
Operating payables	1,571	1,250	269	51
Acquisition indebtedness	3,391	477	2,742	172
Other liabilities	<u>9,070</u>	<u>2,686</u>	<u>2,277</u>	<u>4,108</u>
TOTAL LIABILITIES	14,652	4,803	5,461	4,387
NET ASSETS	2,549,948	1,858,357	559,677	131,914

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

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

*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2007**
(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	\$69,096	\$52,992	\$12,701	\$3,403
Participants	138,499	108,606	23,818	6,074
Others (including rollovers)	14,430	12,604	1,427	399
Noncash contributions	<u>683</u>	<u>351</u>	<u>320</u>	<u>12</u>
Total contributions	222,708	174,554	38,266	9,888
Interest earnings:				
Interest-bearing cash	4,104	2,212	1,202	689
U. S. Government securities	409	295	72	42
Corporate debt instruments	442	282	94	66
Non-participant loans	83	51	28	4
Participant loans	2,860	2,205	537	118
Other or unspecified interest	<u>4,387</u>	<u>3,310</u>	<u>830</u>	<u>246</u>
Total interest earnings	12,284	8,356	2,763	1,165
Dividends:				
Preferred stock	611	261	339	10
Common stock	<u>12,920</u>	<u>8,222</u>	<u>3,847</u>	<u>852</u>
Total dividend income	13,531	8,483	4,186	862
Rents	24	2	4	19
Net gain (loss) on sale of assets	8,426	4,929	2,809	688
Unrealized appreciation:				
Unrealized appreciation of real estate	-144	-455	144	167
Other unrealized appreciation	<u>11,427</u>	<u>3,748</u>	<u>6,548</u>	<u>1,131</u>
Total unrealized appreciation	11,283	3,294	6,692	1,298
Net invest. gain from common/col. trusts	11,438	9,063	1,850	524
Net invest. gain from pooled sep. accounts	7,303	6,684	399	221
Net invest. gain from master trusts	45,160	26,084	18,528	548
Net invest. gain from 103-12 invest. entities	1418	325	1092	2
Net invest. gain from reg. invest. companies	68,146	59,920	5,942	2,284
Other or unspecified income	<u>6,114</u>	<u>4,483</u>	<u>789</u>	<u>842</u>
TOTAL INCOME	407,835	306,176	83,320	18,340

(continued...)

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants
by extent of participant direction of investments, 2007**
(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	\$220,428	\$158,283	\$50,849	\$11,297
Payments to insurance carriers for benefits	76	74	1	1
Other or unspecified benefits	<u>2,446</u>	<u>2,116</u>	<u>134</u>	<u>196</u>
Total benefit payments	222,951	160,473	50,984	11,493
Interest expense	422	45	355	21
Corrective distributions	577	501	60	16
Deemed distribution of participant loans	500	421	61	19
Administrative expenses:				
Professional fees	249	178	61	11
Contract administrator fees	385	290	74	22
Investment advisory and management fees	522	368	98	56
Other or unspecified admin. expenses	<u>680</u>	<u>519</u>	<u>136</u>	<u>25</u>
Total administrative expenses	1,837	1,355	368	114
Unspecified expenses	64	54	5	4
TOTAL EXPENSES	226,351	162,849	51,834	11,667
NET INCOME	181,485	143,326	31,486	6,672

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

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

SOURCE: Form 5500 filings for plan years ending in 2007.

Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2007

Type of Plan 1/	Number of Plans 2/	Total Participants (thousands) 3/	Active Participants (thousands) 4/	Total Assets (millions)	Total Contributions (millions) 5/	Total Benefits (millions) 6/
TOTAL	7,041	13,183	10,148	\$876,158	\$54,053	\$80,550
Profit sharing and thrift-savings	2,319	10,979	8,483	750,294	47,441	71,038
Stock bonus plans	2,751	1,674	1,232	99,699	5,363	8,030
Target benefit plans	2	2	1	106	3	5
Money purchase plans	49	52	46	2,914	186	225
Other defined contribution plans	1,919	476	385	23,144	1,060	1,252

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

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

2/ Excludes plans covering only one participant.

3/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

5/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2007

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	7,041	13,183	10,148	\$876,158	\$54,053	\$80,550
Nonleveraged ESOPs	3,943	10,685	8,239	684,543	43,287	67,240
Leveraged ESOPs	3,097	2,498	1,909	191,615	10,767	13,309

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

1/ Excludes plans covering only one participant.

2/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D13. Number of Employee Stock Ownership Plans (ESOPs)
by number of participants and primary or supplemental status, 2007**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
Total	7,041	3,031	4,010
None or not reported	202	86	116
2-9	530	486	44
10-24	803	421	382
25-49	1,489	630	860
50-99	1,041	456	585
100-249	1,368	548	820
250-499	601	170	431
500-999	329	103	226
1,000-2,499	213	49	164
2,500-4,999	129	29	99
5,000-9,999	102	16	86
10,000-19,999	99	15	84
20,000-49,999	85	11	74
50,000 or more	48	11	37

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

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2007**

(amounts in millions)

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
ASSETS			
Total noninterest-bearing cash	\$368	\$289	\$79
Employer contrib. receivable	4,411	3,655	756
Participant contrib. receivable	265	213	52
Other receivables	1,592	1,013	579
Interest-bearing cash	8,726	7,248	1,478
U. S. Government securities	4,124	3,911	213
Corporate debt instruments: Preferred	1,460	1409	52
Corporate debt instruments: All other	1,351	1,272	79
Preferred stock	149	20	129
Common stock	13,894	10,292	3,603
Partnership/joint venture interests	5	4	2
Real estate (exc. employer real property)	12	10	2
Loans (other than to participants)	73	72	1
Participant loans	12,222	10,180	2,041
Assets in common/collective trusts	66,756	53,498	13,258
Assets in pooled separate accounts	4,801	4,098	703
Assets in master trusts	330,053	282,166	47,887
Assets in 103-12 investment entities	822	769	53
Assets in registered investment comp.	163,609	125,365	38,245
Assets in ins. co. general account	13,826	12,883	943
Other general investments	15,187	11,531	3,656
Employer securities	217,718	148,540	69,178
Employer real property	19	10	8
Buildings and other property used by plan	3	*/	3
Other or unspecified assets	<u>568</u>	<u>293</u>	<u>274</u>
TOTAL ASSETS	862,015	678,741	183,275
LIABILITIES			
Benefit claims payable	273	187	86
Operating payables	1167	914	253
Acquisition indebtedness	8,958	2,055	6,903
Other liabilities	<u>6,549</u>	<u>1,267</u>	<u>5,282</u>
TOTAL LIABILITIES	16,946	4,422	12,524
NET ASSETS	845,069	674,318	170,751

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

**/ Less than \$500,000.*

SOURCE: Form 5500 filings for plan years ending in 2007.

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2007**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
INCOME			
Contributions received or receivable from:			
Employers	\$17,769	\$13,813	\$3,956
Participants	32,761	26,994	5,766
Others (including rollovers)	1,613	1,299	313
Noncash contributions	<u>769</u>	<u>507</u>	<u>261</u>
Total contributions	52,911	42,614	10,296
Interest earnings:			
Interest-bearing cash	1,483	1,378	105
U. S. Government securities	141	137	4
Corporate debt instruments	154	149	5
Non-participant loans	22	10	11
Participant loans	675	581	94
Other or unspecified interest	<u>1,247</u>	<u>899</u>	<u>349</u>
Total interest earnings	3,723	3,155	568
Dividends:			
Preferred stock	573	335	238
Common stock	<u>7,034</u>	<u>4,890</u>	<u>2,144</u>
Total dividend income	7,607	5,224	2,382
Rents	*/	*/	*/
Net gain (loss) on sale of assets	4,106	3,389	716
Unrealized appreciation:			
Unrealized appreciation of real estate	-1,485	-1,401	-84
Other unrealized appreciation	<u>12,616</u>	<u>7,095</u>	<u>5,521</u>
Total unrealized appreciation	11,132	5,694	5,438

(continued...)

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)
with 100 or More Participants
by leveraged status, 2007**
(amounts in millions)

Income and Expenses	Total	Nonleveraged ESOPs	Leveraged ESOPs
Net inv. gain from common/col. trusts	\$2,812	\$2,192	\$620
Net inv. gain from pooled sep. accounts	350	318	32
Net inv. gain from master trusts	26,776	22,716	4,060
Net inv. gain from 103-12 inv. entities	1077	23	1053
Net inv. gain from reg. Inv. companies	6,063	4,845	1,218
Other or unspecified income	<u>1,817</u>	<u>1,177</u>	<u>639</u>
TOTAL INCOME	118,371	91,349	27,023
EXPENSES			
Benefit payments and payments to provide benefits			
Direct benefit payments	77,688	65,045	12,643
Payments to ins. carriers for benefits	1	1	*/
Other or unspecified benefits	<u>163</u>	<u>81</u>	<u>82</u>
Total benefit payments	77,852	65,126	12,726
Interest expense	999	174	825
Corrective distributions	50	19	32
Deemed distrib. of partic. loans	94	80	14
Administrative expenses:			
Professional fees	88	46	42
Contract administrator fees	67	54	13
Investment advisory and management fees	130	116	14
Other or unspecified admin. expenses	<u>196</u>	<u>154</u>	<u>42</u>
Total administrative expenses	482	371	111
Unspecified expenses	<u>25</u>	<u>3</u>	<u>22</u>
TOTAL EXPENSES	79,502	65,773	13,730
NET INCOME	38,869	25,576	13,293

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

*/ Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2007.

**TABLE D16. Number of Defined Contribution Plans, Total Participants,
Active Participants, Assets, Contributions, and Benefits
by 401(k) and ESOP status, 2007**

401(k) / ESOP Status	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
TOTAL	658,805	81,574	66,873	\$3,443,870	\$299,825	\$294,105
401(k), not ESOP	489,484	60,769	50,781	2,194,843	223,588	187,777
ESOP, not 401(k)	5,608	1,774	1,363	89,478	4,407	6,218
401(k) and ESOP	1,433	11,409	8,784	786,680	49,647	74,331
Not 401(k), not ESOP	162,280	7,622	5,944	372,870	22,183	25,778

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

1/ Excludes plans covering only one participant.

2/ Includes active, retired, and separated vested participants not yet in pay status. The number of participants also includes double counting of workers in more than one plan.

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

4/ Includes both employer and employee contributions.

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

SOURCE: Form 5500 filings for plan years ending in 2007.

Appendix A: Notes on Changes Between Versions of the 2007 Private Pension Plan Bulletin

March 2012 Update

Table D10 was updated to correct values for three line items: “Interest expense,” “Corrective distributions,” and “Deemed distribution of participant loans.” The values were previously transposed.

June 2010 Update

Appendix A was added, and Table B5 was corrected to read “Amount of Assets” in the upper left of the table as opposed to “Number of Participants.”

March 2010 Update

Typographical errors in the footnotes to Table C9 were corrected.

February 2010 Update

Table C15’s box heading was corrected to read “Industry” instead of “Number of Participants,” and a missing Highlights section was added.

January 2010 Update

The footnotes in the tables were changed to reference the Appendices added to the Historical Tables and Graphs publication.