

# **Private Pension Plan Bulletin**

Abstract of 2006 Form 5500 Annual Reports

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## HIGHLIGHTS FROM THE 2006 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 percent of contributions<sup>1</sup> 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 2006 plan years are summarized below.

- The total number of pension plans rose for the first time in the past six years, by 2.3 percent in 2006, to 694,550 plans. DB plans increased by 2.0 percent, while DC plans rose by 2.3 percent.
- Between 2005 and 2006, the total active participant count increased for the first time in four years, from 82.7 million to 85.7 million. The number of active participants in DB plans decreased for the seventh straight year, by 1.9 percent in 2006. The number of active participants in DC plans increased to 65.8 million in 2006, up from 62.4 in 2005.

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

- 401(k) type plans continued to grow in 2006, with the number of plans increasing from 436,000 to 466,000. The number of active participants grew slightly from 54.6 million to 58.4 million.
- Pension plan assets increased for a fourth year in 2006. Total pension plan assets reached \$5.7 trillion, exceeding the previous high of \$5.1 trillion in 2005. DB plan assets grew by 9.5 percent to \$2.5 trillion, and DC plan assets increased by 14.6 percent to \$3.2 trillion. 401(k) plan assets grew 15.5 percent to a total of \$2.8 trillion. Aggregate returns of defined contribution plans exceeded those of defined benefit plans for the second time in the last eight years.
- DC plan contributions grew by 10.7 percent, to \$275.4 billion. DB plan contributions decreased by 3.6 percent to \$89.3 billion, a larger decline than was observed in 2005. Overall, contributions to pension plans increased by 6.8 percent in 2006 to \$364.7 billion.
- In 2006, pension plans disbursed \$408.2 billion for payment of benefits, with \$149.2 billion being disbursed from DB plans and \$259.0 billion from DC plans. These payments were made either directly to retirees, beneficiaries, and terminating employees, or to insurance carriers for payment of benefits. These amounts reflect a increase from 2005 of 9.3 percent in defined benefit plans and an increase of 18.8 percent in defined contribution plans.
- Overall, pensions disbursed \$43.5 billion or 12.0 percent more than they received in contributions. DB plans disbursed \$60.0 billion more than they collected in contributions, while DC plans disbursed \$16.4 billion less than they received in contributions.

**Table A1. Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2006**

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/
<b>Total</b>	<b>694,550</b>	<b>121,995</b>	<b>85,751</b>	<b>\$5,684,302</b>	<b>\$366,564</b>	<b>\$410,959</b>
<b>Defined Benefit</b>	<b>48,579</b>	<b>42,146</b>	<b>19,919</b>	<b>2,468,142</b>	<b>89,769</b>	<b>150,619</b>
Cash balance	3,910	10,185	5,106	699,776	18,832	45,422
Other defined benefit	44,669	31,960	14,813	1,768,366	70,937	105,198
<b>Defined Contribution</b>	<b>645,971</b>	<b>79,849</b>	<b>65,832</b>	<b>3,216,160</b>	<b>276,795</b>	<b>260,340</b>
Profit sharing and thrift-savings plans	597,220	72,976	60,574	2,917,433	259,671	240,661
Stock bonus plans	3,080	1,993	1,486	119,432	6,341	8,727
Target benefit plans	1,202	86	69	5,293	214	330
Money purchase plans	24,535	3,704	2,832	135,055	8,611	8,275
Annuity-403(b)(1)	14,625	156	144	1,395	163	97
Custodial account-403(b)(7)	2,155	50	45	1,447	136	129
Other defined contribution plans	3,154	883	681	36,107	1,658	2,120

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**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, 2006**

<b>Type of Plan 1/</b>	<b>Number of Plans 2/</b>	<b>Total Participants (thousands) 3/</b>	<b>Active Participants (thousands) 4/</b>	<b>Total Assets (millions) 5/</b>	<b>Total Contributions (millions) 6/</b>	<b>Total Benefits (millions) 7/</b>
<b>Total</b>	<b>81,492</b>	<b>110,373</b>	<b>76,118</b>	<b>\$5,104,909</b>	<b>\$307,061</b>	<b>\$358,303</b>
<b>Defined Benefit</b>	<b>11,368</b>	<b>41,682</b>	<b>19,594</b>	<b>2,430,963</b>	<b>84,307</b>	<b>144,300</b>
Cash balance	1,091	10,131	5,059	697,580	18,234	43,946
Other defined benefit	10,276	31,551	14,535	1,733,383	66,073	100,354
<b>Defined Contribution</b>	<b>70,125</b>	<b>68,690</b>	<b>56,524</b>	<b>2,673,947</b>	<b>222,755</b>	<b>214,003</b>
Profit sharing and thrift-savings plans	65,360	62,212	51,585	2,411,871	207,517	197,538
Stock bonus plans	1,229	1,926	1,434	114,164	6,017	7,939
Target benefit plans	68	73	59	3,074	150	188
Money purchase plans	2,476	3,451	2,628	113,237	7,426	6,475
Annuity-403(b)(1)	130	141	131	1,162	132	76
Custodial account-403(b)(7)	17	50	45	1,434	133	128
Other defined contribution plans	845	837	641	29,006	1,379	1,659

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

**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, 2006**

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/
<b>Total</b>	<b>613,058</b>	<b>11,622</b>	<b>9,633</b>	<b>\$579,393</b>	<b>\$59,503</b>	<b>\$52,656</b>
<b>Defined Benefit</b>	<b>37,212</b>	<b>463</b>	<b>325</b>	<b>37,179</b>	<b>5,462</b>	<b>6,320</b>
Cash balance	2,819	54	47	2,196	598	1,476
Other defined benefit	34,393	409	278	34,983	4,864	4,844
<b>Defined Contribution</b>	<b>575,846</b>	<b>11,159</b>	<b>9,308</b>	<b>542,214</b>	<b>54,040</b>	<b>46,337</b>
Profit sharing and thrift-savings plans	531,859	10,764	8,989	505,562	52,154	43,123
Stock bonus plans	1,851	66	52	5,268	324	788
Target benefit plans	1,134	12	10	2,219	64	142
Money purchase plans	22,059	253	204	21,818	1,185	1,800
Annuity-403(b)(1)	14,496	16	13	232	31	21
Custodial account-403(b)(7)	2,138	1	*/	14	3	1
Other defined contribution plans	2,310	46	40	7,101	279	460

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

\*/ Less than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2006.



**Table A2. Number of Participants in Pension Plans  
by type of plan entity, type of plan, and type of participant, 2006**  
(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	85,751	19,919	65,832	78,160	15,305	62,855	7,591	4,614	2,977
Retired or separated participants receiving benefits	11,184	10,449	734	8,448	7,786	662	2,736	2,664	72
Other retired or separated participants with vested right to benefits	25,060	11,777	13,283	22,035	9,364	12,672	3,025	2,413	612
<b>Total Participants</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
Participants with account balances 3/	58,004	66	57,938	55,574	59	55,514	2,431	7	2,424
<b>Beneficiaries 4/</b>	<b>1,969</b>	<b>1,779</b>	<b>190</b>	<b>1,489</b>	<b>1,310</b>	<b>179</b>	<b>480</b>	<b>469</b>	<b>11</b>
<b>Total participants and beneficiaries</b>	<b>123,964</b>	<b>43,924</b>	<b>80,039</b>	<b>110,133</b>	<b>33,765</b>	<b>76,368</b>	<b>13,831</b>	<b>10,160</b>	<b>3,671</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

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

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2006.

**TABLE A3. Balance Sheet of Pension Plans  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Partnership/joint venture interests	53,003	48,048	4,955
Employer real property	448	36	412
Real estate (exc employer real prop.)	17,319	14,969	2,350
Employer securities	306,748	5,265	301,483
Participant loans	47,050	259	46,791
Loans (other than to participants)	11,163	8,176	2,987
Other investments 1/	<u>5,248,572</u>	<u>2,391,390</u>	<u>2,857,182</u>
<b>TOTAL ASSETS</b>	<b>5,684,302</b>	<b>2,468,142</b>	<b>3,216,160</b>
<b>TOTAL LIABILITIES</b>	<b>125,289</b>	<b>88,212</b>	<b>37,077</b>
<b>NET ASSETS</b>	<b>5,559,013</b>	<b>2,379,930</b>	<b>3,179,083</b>

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."

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

SOURCE: Form 5500 filings for plan years ending in 2006.

**TABLE A4. Income Statement of Pension Plans  
by type of plan, 2006**

*(amounts in millions)*

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>INCOME</b>			
Employer contributions	189,656	88,409	101,248
Participant contributions	157,004	852	156,152
Contributions from others (including rollovers)	18,898	492	18,407
Noncash contributions	1,007	17	990
All other income 1/	<u>631,784</u>	<u>281,024</u>	<u>350,760</u>
<b>TOTAL INCOME</b>	<b>998,350</b>	<b>370,793</b>	<b>627,556</b>
<b>EXPENSES</b>			
Total benefit payments	410,959	150,619	260,340
Corrective distributions	686	1	685
Deemed distrib. of partic. loans	606	8	598
Other expenses	<u>14,224</u>	<u>9,526</u>	<u>4,698</u>
<b>TOTAL EXPENSES</b>	<b>426,475</b>	<b>160,155</b>	<b>266,320</b>
<b>NET INCOME</b>	<b>571,875</b>	<b>210,639</b>	<b>361,236</b>

*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."*

*SOURCE: Form 5500 filings for plan years ending in 2006.*

**Table A5. Amount of Assets in Pension Plans  
by type of plan and method of funding, 2006**

*(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**

<b>Total</b>	<b>\$5,684,302</b>	<b>\$2,468,142</b>	<b>\$3,216,160</b>	<b>\$5,162,837</b>	<b>\$2,031,355</b>	<b>\$3,131,483</b>	<b>\$521,465</b>	<b>\$436,787</b>	<b>\$84,678</b>
Insurance	84,497	32,320	52,177	83,288	31,988	51,300	1,209	332	877
Section 412(i) ins.	291	126	164	291	126	164	-	-	-
Trust	3,860,350	1,520,641	2,339,709	3,618,676	1,326,354	2,292,322	241,674	194,287	47,387
Trust and insurance	1,738,939	915,048	823,891	1,460,358	672,880	787,477	278,581	242,168	36,413
Not determinable	225	6	219	225	6	219	-	-	-

**Funding arrangement for payment of benefits**

<b>Total</b>	<b>\$5,684,302</b>	<b>\$2,468,142</b>	<b>\$3,216,160</b>	<b>\$5,162,837</b>	<b>\$2,031,355</b>	<b>\$3,131,483</b>	<b>\$521,465</b>	<b>\$436,787</b>	<b>\$84,678</b>
Insurance	85,924	34,202	51,722	85,256	33,834	51,421	668	368	300
Section 412(i) ins.	433	207	226	353	126	226	81	81	-
Trust	4,321,121	1,777,434	2,543,687	3,954,631	1,473,545	2,481,086	366,490	303,889	62,601
Trust and insurance	1,276,599	656,292	620,307	1,122,373	523,842	598,530	154,226	132,450	21,776
Not determinable	225	6	219	225	6	219	-	-	-

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 2006.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets  
by type of plan, 2006**

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/
<b>TOTAL</b>	<b>TOTAL</b>	<b>694,550</b>	<b>121,995</b>	<b>\$5,684,302</b>	<b>48,579</b>	<b>42,146</b>	<b>\$2,468,142</b>	<b>645,971</b>	<b>79,849</b>	<b>\$3,216,160</b>
	Single Employer	691,513	108,644	5,162,837	47,072	32,455	2,031,355	644,440	76,189	3,131,483
	Multiemployer	3,037	13,351	521,465	1,507	9,691	436,787	1,530	3,660	84,678
Noncollectively bargained plans	Total	681,256	91,103	3,913,052	43,367	22,998	1,235,154	637,889	68,105	2,677,898
	Single Employer	681,256	91,103	3,913,052	43,367	22,998	1,235,154	637,889	68,105	2,677,898
Collective bargaining plans	Total	13,295	30,892	1,771,250	5,213	19,147	1,232,988	8,082	11,745	538,262
	Single Employer	10,257	17,540	1,249,785	3,706	9,456	796,201	6,552	8,084	453,585
	Multiemployer	3,037	13,351	521,465	1,507	9,691	436,787	1,530	3,660	84,678

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details.

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.

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

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B1. Distribution of Pension Plans  
by number of participants, 2006**

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
<b>Total</b>	<b>694,550</b>	<b>48,579</b>	<b>645,971</b>	<b>691,513</b>	<b>47,072</b>	<b>644,440</b>	<b>3,037</b>	<b>1,507</b>	<b>1,530</b>
None or not reported	42,683	2,336	40,347	42,623	2,320	40,303	60	16	44
2-9	248,107	23,561	224,546	247,999	23,561	224,438	108	-	108
10-24	161,111	6,146	154,965	161,046	6,125	154,921	66	22	44
25-49	95,952	2,735	93,217	95,867	2,735	93,132	85	-	85
50-99	65,205	2,433	62,771	65,089	2,410	62,679	116	24	92
100-249	43,157	3,181	39,976	42,890	3,057	39,833	267	124	143
250-499	16,302	2,218	14,084	15,931	2,035	13,896	371	183	188
500-999	9,168	1,825	7,342	8,659	1,530	7,129	508	295	213
1,000-2,499	6,631	1,882	4,749	5,951	1,508	4,444	680	374	305
2,500-4,999	2,899	921	1,978	2,547	730	1,817	352	191	160
5,000-9,999	1,636	624	1,012	1,425	502	923	212	122	89
10,000-19,999	847	317	530	745	243	501	103	74	29
20,000-49,999	592	266	326	524	218	306	69	48	21
50,000 or more	260	132	128	216	99	117	43	33	10

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B2. Distribution of Pension Plans  
by amount of assets, 2006**

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
<b>Total</b>	<b>694,550</b>	<b>48,579</b>	<b>645,971</b>	<b>691,513</b>	<b>47,072</b>	<b>644,440</b>	<b>3,037</b>	<b>1,507</b>	<b>1,530</b>
None or not reported	46,439	3,688	42,750	46,386	3,671	42,715	52	17	35
\$1-24K	21,139	192	20,947	21,136	190	20,946	3	2	1
25-49K	20,638	230	20,408	20,631	225	20,406	7	5	2
50-99K	37,700	1,068	36,632	37,694	1,065	36,629	6	3	3
100-249K	94,615	5,441	89,174	94,552	5,434	89,118	63	7	56
250-499K	112,445	6,517	105,927	112,385	6,514	105,870	60	3	57
500-999K	126,376	9,541	116,835	126,170	9,491	116,679	206	50	155
1-2.49M	125,725	8,917	116,808	125,540	8,885	116,655	185	32	153
2.5-4.9M	52,212	3,275	48,937	52,055	3,228	48,827	157	47	110
5-9.9M	25,707	2,240	23,467	25,430	2,157	23,273	278	83	195
10-24.9M	16,077	2,487	13,590	15,574	2,238	13,335	503	248	255
25-49.9M	6,151	1,476	4,675	5,754	1,247	4,507	397	229	168
50-74.9M	2,491	746	1,745	2,271	616	1,655	220	130	89
75-99.9M	1,354	480	875	1,178	359	818	177	120	57
100-149.9M	1,503	577	926	1,294	438	856	209	139	70
150-199.9M	799	296	503	704	232	472	95	64	31
200-249.9M	538	202	336	471	154	317	68	48	20
250-499.9M	1,158	490	668	981	362	619	176	127	49
500-999.9M	647	297	349	565	229	336	81	68	13
1-2.49B	524	250	273	456	193	263	67	57	10
2.5B or more	313	168	145	286	142	144	27	26	1

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.

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

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B3. Distribution of Pension Plans  
by industry, 2006**

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
<b>Total</b>	<b>694,550</b>	<b>48,579</b>	<b>645,971</b>	<b>691,513</b>	<b>47,072</b>	<b>644,440</b>	<b>3,037</b>	<b>1,507</b>	<b>1,530</b>
Agriculture	7,449	615	6,833	7,436	606	6,829	13	9	4
Mining	3,338	416	2,922	3,328	411	2,917	10	5	5
Construction	56,121	2,794	53,327	54,910	2,224	52,686	1,211	570	641
Manufacturing	81,819	7,751	74,068	81,589	7,594	73,995	230	157	73
Transportation	13,035	621	12,414	12,843	495	12,348	191	126	66
Communications and information	12,011	816	11,195	11,962	784	11,179	48	32	16
Utilities	2,362	344	2,018	2,334	342	1,992	28	2	26
Wholesale trade	37,171	2,354	34,816	37,137	2,332	34,805	33	22	11
Retail trade	49,443	2,016	47,427	49,331	1,947	47,384	112	69	43
Finance, insurance & real estate	69,328	7,057	62,271	68,774	6,759	62,015	554	297	256
Services	348,568	22,573	325,995	348,188	22,435	325,753	380	138	242
Misc. organizations 3/	13,402	1,222	12,180	13,176	1,142	12,034	226	80	146
Industry not reported	505	1	504	505	1	504	-	-	-

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.

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2006.



**Table B4. Distribution of Participants\***  
**by number of participants, 2006**  
*(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
<b>Total</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
2-9	1,217	96	1,121	1,216	96	1,120	1	-	1
10-24	2,525	93	2,432	2,523	93	2,431	1	*/	1
25-49	3,333	94	3,239	3,330	94	3,236	3	-	3
50-99	4,548	181	4,367	4,540	179	4,360	8	1	7
100-249	6,631	515	6,115	6,584	494	6,090	46	21	25
250-499	5,680	794	4,886	5,542	726	4,816	138	68	69
500-999	6,394	1,299	5,095	6,028	1,086	4,942	366	213	153
1,000-2,499	10,326	3,011	7,316	9,219	2,400	6,819	1,108	611	497
2,500-4,999	10,113	3,207	6,906	8,879	2,538	6,342	1,234	669	565
5,000-9,999	11,419	4,404	7,015	9,926	3,520	6,406	1,493	884	609
10,000-19,999	11,826	4,420	7,406	10,329	3,356	6,973	1,497	1,064	433
20,000-49,999	18,744	8,360	10,384	16,679	6,865	9,814	2,065	1,495	570
50,000 or more	29,240	15,673	13,567	23,848	11,008	12,840	5,392	4,665	727

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

\* Includes separated vested and retired participants and excludes beneficiaries.

\*/ Less than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B5. Distribution of Participants  
by amount of assets, 2006  
(numbers in thousands)**

Number of Participants	Total			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
<b>Total</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
None or not reported	547	111	436	546	111	435	2	*/	1
\$1-24K	243	2	241	242	1	240	1	*/	*/
25-49K	266	3	263	265	2	263	1	1	*/
50-99K	503	7	495	501	6	495	2	1	1
100-249K	1,520	49	1,471	1,510	44	1,466	10	5	5
250-499K	2,342	61	2,281	2,334	60	2,274	8	1	7
500-999K	3,583	132	3,451	3,564	129	3,436	19	4	15
1-2.49M	6,217	303	5,914	6,155	286	5,869	62	17	45
2.5-4.9M	5,333	390	4,943	5,220	365	4,855	113	25	88
5-9.9M	5,747	664	5,083	5,518	582	4,936	229	82	146
10-24.9M	8,303	1,432	6,871	7,686	1,209	6,476	617	223	394
25-49.9M	6,802	1,638	5,164	6,138	1,371	4,767	664	267	397
50-74.9M	4,617	1,265	3,352	4,093	1,049	3,044	523	216	308
75-99.9M	3,841	1,103	2,737	3,291	825	2,466	550	279	271
100-149.9M	5,255	1,908	3,348	4,610	1,534	3,076	645	373	272
150-199.9M	3,709	1,340	2,369	3,305	1,107	2,197	404	233	171
200-249.9M	3,317	1,182	2,135	2,881	920	1,961	436	263	174
250-499.9M	9,526	3,859	5,667	7,678	2,799	4,879	1,848	1,060	788
500-999.9M	8,916	3,909	5,007	7,795	2,953	4,841	1,121	955	166
1-2.49B	15,208	8,209	6,999	12,617	5,997	6,620	2,591	2,212	379
2.5B or more	26,202	14,576	11,626	22,696	11,103	11,593	3,506	3,473	33

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

\*/ Less than 500 participants.

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

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B6. Distribution of Participants  
by industry, 2006**  
(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
<b>Total</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
Agriculture	780	172	608	742	141	601	38	31	7
Mining	882	300	582	871	292	579	11	8	2
Construction	6,977	2,635	4,342	2,743	112	2,631	4,234	2,523	1,711
Manufacturing	32,932	15,073	17,859	31,839	14,092	17,747	1,093	981	112
Transportation	6,249	2,523	3,726	4,447	1,139	3,308	1,802	1,383	418
Communications and information	6,192	2,417	3,776	5,802	2,210	3,592	390	207	184
Utilities	1,802	942	859	1,793	942	851	9	1	8
Wholesale trade	3,917	855	3,063	3,836	801	3,035	81	54	27
Retail trade	13,445	3,114	10,332	11,980	1,789	10,191	1,465	1,325	140
Finance, insurance & real estate	13,683	5,583	8,100	11,328	3,804	7,525	2,355	1,780	575
Services	33,489	7,658	25,831	31,952	6,432	25,520	1,537	1,226	311
Misc. organizations 3/	1,635	874	761	1,298	701	597	337	172	165
Industry not reported	12	0	12	12	0	12	-	-	-

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

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

- Missing data.

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B7. Distribution of Active Participants  
by type of plan, 2006 1/**  
(numbers in thousands)

Type of Plan 2/	Total Plans	Single Employer Plans 3/	Multiemployer Plans 4/
<b>Total</b>	<b>85,751</b>	<b>78,160</b>	<b>7,591</b>
Defined benefit	19,919	15,305	4,614
Defined contribution	65,832	62,855	2,977
Profit sharing and thrift-savings plans	60,574	59,169	1,405
Stock bonus plans	1,486	1,486	*/
Target benefit plans	69	63	6
Money purchase plans	2,832	1,449	1,383
Annuity-403(b)(1)	144	136	8
Custodial account-403(b)7	45	45	-
Other defined contribution plans	681	508	173

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any 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.

2/ 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.

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

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

\*/ Less than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table B8. Number of Plans  
by type of plan and method of funding, 2006**

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
<b>Funding arrangement for investment of assets</b>									
<b>Total</b>	<b>694,550</b>	<b>48,579</b>	<b>645,971</b>	<b>691,513</b>	<b>47,072</b>	<b>644,440</b>	<b>3,037</b>	<b>1,507</b>	<b>1,530</b>
Insurance	47,142	2,385	44,757	47,088	2,373	44,716	54	12	41
Section 412(i) ins.	1,830	1,519	311	1,830	1,519	311	-	-	-
Trust	461,305	37,218	424,087	459,175	36,142	423,033	2,130	1,076	1,054
Trust and insurance	169,550	7,392	162,158	168,696	6,973	161,723	854	419	435
Not determinable	14,724	66	14,658	14,724	66	14,658	-	-	-
<b>Funding arrangement for payment of benefits</b>									
<b>Total</b>	<b>694,550</b>	<b>48,579</b>	<b>645,971</b>	<b>691,513</b>	<b>47,072</b>	<b>644,440</b>	<b>3,037</b>	<b>1,507</b>	<b>1,530</b>
Insurance	47,788	2,461	45,327	47,734	2,447	45,287	54	14	40
Section 412(i) ins.	1,852	1,522	330	1,849	1,519	330	3	3	-
Trust	491,732	38,303	453,429	489,252	37,036	452,215	2,480	1,267	1,213
Trust and insurance	138,455	6,228	132,227	137,955	6,004	131,951	500	223	277
Not determinable	14,724	66	14,658	14,724	66	14,658	-	-	-

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 2006.

**Table B9. Number of Participants  
by type of plan and method of funding, 2006**

*(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**

<b>Total</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
Insurance	3,367	659	2,708	3,328	651	2,676	40	8	32
Section 412(i) ins.	19	9	10	19	9	10	-	-	-
Trust	80,950	26,299	54,650	74,263	21,948	52,315	6,687	4,351	2,335
Trust and insurance	37,567	15,176	22,391	30,942	9,844	21,098	6,625	5,332	1,293
Not determinable	92	2	90	92	2	90	-	-	-

**Funding arrangement for payment of benefits**

<b>Total</b>	<b>121,995</b>	<b>42,146</b>	<b>79,849</b>	<b>108,644</b>	<b>32,455</b>	<b>76,189</b>	<b>13,351</b>	<b>9,691</b>	<b>3,660</b>
Insurance	3,320	748	2,572	3,290	739	2,552	30	10	20
Section 412(i) ins.	17	11	6	16	9	6	2	2	-
Trust	90,679	30,595	60,084	81,013	23,874	57,138	9,666	6,720	2,946
Trust and insurance	27,886	10,790	17,097	24,233	7,831	16,402	3,653	2,959	695
Not determinable	92	2	90	92	2	90	-	-	-

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

**Table C1. Distribution of Assets  
by number of participants, 2006**

(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
<b>Total</b>	<b>\$5,684,302</b>	<b>\$2,468,142</b>	<b>\$3,216,160</b>	<b>\$5,162,837</b>	<b>\$2,031,355</b>	<b>\$3,131,483</b>	<b>\$521,465</b>	<b>\$436,787</b>	<b>\$84,678</b>
None or not reported	8,089	2,228	5,860	8,027	2,228	5,799	62	0	62
2-9	145,242	17,510	127,732	145,166	17,510	127,656	76	-	76
10-24	146,120	5,873	140,247	146,073	5,854	140,219	47	19	28
25-49	137,027	4,636	132,391	136,816	4,636	132,180	211	-	211
50-99	142,915	6,932	135,984	142,814	6,910	135,904	101	22	80
100-249	212,888	21,358	191,530	211,185	20,423	190,762	1,703	935	768
250-499	181,964	31,100	150,864	176,450	27,651	148,800	5,513	3,449	2,065
500-999	213,200	55,655	157,545	196,694	43,748	152,946	16,506	11,907	4,599
1,000-2,499	378,750	136,503	242,247	330,418	102,224	228,194	48,331	34,279	14,053
2,500-4,999	409,582	155,359	254,223	354,593	117,909	236,684	54,989	37,451	17,539
5,000-9,999	495,574	225,863	269,711	431,901	179,024	252,877	63,673	46,839	16,834
10,000-19,999	579,485	243,815	335,670	516,680	189,086	327,593	62,806	54,729	8,077
20,000-49,999	1,028,949	500,504	528,445	946,001	430,979	515,022	82,948	69,525	13,423
50,000 or more	1,604,518	1,060,805	543,712	1,420,019	883,171	536,848	184,498	177,634	6,864

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table C2. Distribution of Assets  
by asset size, 2006**

(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
<b>Total</b>	<b>\$5,684,302</b>	<b>\$2,254,032</b>	<b>\$2,807,590</b>	<b>\$4,582,474</b>	<b>\$1,852,320</b>	<b>\$2,730,153</b>	<b>\$479,148</b>	<b>\$401,711</b>	<b>\$77,437</b>
\$1-24K	245	1	244	245	1	244	*/	*/	*/
25-49K	774	8	766	774	8	766	*/	*/	*/
50-99K	2,814	82	2,732	2,814	82	2,732	1	*/	*/
100-249K	16,121	963	15,158	16,109	962	15,147	12	1	11
250-499K	41,138	2,404	38,734	41,116	2,403	38,713	22	1	21
500-999K	91,100	6,808	84,292	90,948	6,764	84,184	152	44	108
1-2.49M	198,560	13,943	184,617	198,271	13,883	184,388	290	60	229
2.5-4.9M	181,499	11,649	169,851	180,913	11,470	169,444	586	179	407
5-9.9M	177,336	15,885	161,451	175,337	15,288	160,048	1,999	596	1,402
10-24.9M	247,769	39,704	208,065	239,357	35,523	203,835	8,412	4,182	4,230
25-49.9M	213,811	52,654	161,157	199,248	44,302	154,945	14,563	8,352	6,211
50-74.9M	151,293	45,771	105,522	137,935	37,741	100,194	13,358	8,030	5,328
75-99.9M	116,906	41,384	75,522	101,586	31,003	70,583	15,320	10,381	4,939
100-149.9M	183,691	70,777	112,914	158,180	53,701	104,479	25,511	17,076	8,435
150-199.9M	138,942	51,686	87,256	122,349	40,519	81,830	16,593	11,167	5,425
200-249.9M	120,561	45,540	75,021	105,247	34,594	70,653	15,315	10,946	4,369
250-499.9M	405,481	172,958	232,523	343,807	127,819	215,989	61,674	45,140	16,534
500-999.9M	452,472	208,397	244,076	397,165	161,706	235,459	55,307	46,691	8,617
1-2.49B	824,717	397,054	427,662	717,367	305,596	411,771	107,349	91,458	15,891
2.5B or more	2,119,072	1,290,474	828,598	1,934,069	1,107,991	826,078	185,003	182,483	2520

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.

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

SOURCE: Form 5500 filings for plan years ending in 2006.



**Table C3. Distribution of Assets  
by industry, 2006**

*(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
<b>Total</b>	<b>\$5,684,302</b>	<b>\$2,468,142</b>	<b>\$3,216,160</b>	<b>\$5,162,837</b>	<b>\$2,031,355</b>	<b>\$3,131,483</b>	<b>\$521,465</b>	<b>\$436,787</b>	<b>\$84,678</b>
Agriculture	18,276	5,743	12,533	17,161	4,890	12,271	1,114	853	261
Mining	49,572	16,347	33,225	48,799	15,604	33,196	773	743	30
Construction	285,259	148,503	136,756	91,747	4,171	87,576	193,512	144,332	49,181
Manufacturing	2,064,718	1,027,847	1,036,871	2,029,618	993,822	1,035,797	35,100	34,025	1,074
Transportation	266,435	156,203	110,232	172,628	68,737	103,891	93,807	87,466	6,341
Communications and information	341,975	186,010	155,965	329,071	176,004	153,068	12,904	10,006	2,898
Utilities	217,874	129,408	88,466	217,793	129,392	88,402	80	16	64
Wholesale trade	158,965	33,738	125,227	157,052	32,081	124,970	1,913	1,657	256
Retail trade	239,929	63,396	176,533	207,629	31,682	175,947	32,300	31,714	586
Finance, insurance & real estate	711,732	303,004	408,728	615,876	223,525	392,351	95,856	79,479	16,377
Services	1,272,674	366,785	905,889	1,231,169	330,061	901,108	41,505	36,724	4,781
Misc. organizations 3/	54,516	31,157	23,359	41,914	21,384	20,531	12,602	9,773	2,828
Industry not reported	2,379	2	2,376	2,379	2	2,376	-	-	-

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.

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

NOTE: Excludes plans covering only one participant.

SOURCE: Form 5500 filings for plan years ending in 2006.

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2006**  
*(amounts in millions)*

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
<b>ASSETS</b>			
Total noninterest-bearing cash	\$8,031	\$4,865	\$3,166
Employer contrib. receivable	54,209	32,394	21,816
Participant contrib. receivable	2,203	23	2,181
Other receivables	35,523	28,445	7,078
Interest-bearing cash	82,527	38,823	43,704
U. S. Government securities	133,428	112,776	20,652
Corporate debt instruments: Preferred	32,311	26,700	5,610
Corporate debt instruments: All other	84,136	74,307	9,829
Preferred stock	2,364	1,731	633
Common stock	452,267	381,941	70,326
Partnership/joint venture interests	50,607	47,938	2,670
Real estate (except employer real property)	15,391	14,744	647
Loans (other than to participants)	8,881	7,740	1,141
Participant loans	43,078	225	42,853
Assets in common/collective trusts	540,431	301,918	238,513
Assets in pooled separate accounts	138,716	40,600	98,116

**(continued...)**

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,657,341	1,048,776	608,566
Assets in 103-12 investment entities	23,378	18,128	5,250
Assets in registered investment companies	1,197,997	160,607	1,037,390
Assets in insurance co. general accounts	73,070	12,761	60,309
Other general investments	135,822	66,250	69,572
Employer securities	296,053	5,260	290,793
Employer real property	444	36	408
Buildings and other property used by plan	2,360	2,331	29
Other or unspecified assets	<u>34,342</u>	<u>1,645</u>	<u>32,697</u>
<b>TOTAL ASSETS</b>	<b>5,104,909</b>	<b>2,430,963</b>	<b>2,673,947</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,436	472	964
Operating payables	17,455	15,596	1,859
Acquisition indebtedness	12,056	2,958	9,099
Other liabilities	<u>86,893</u>	<u>68,871</u>	<u>18,022</u>
<b>TOTAL LIABILITIES</b>	<b>117,839</b>	<b>87,896</b>	<b>29,943</b>
<b>NET ASSETS</b>	<b>4,987,070</b>	<b>2,343,067</b>	<b>2,644,003</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants. SOURCE: Form 5500 filings for plan years ending in 2006.

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
<b>ASSETS</b>			
Total noninterest-bearing cash	\$6,095	\$3,480	\$2,615
Employer contrib. receivable	51,584	30,309	21,274
Participant contrib. receivable	2,167	17	2,149
Other receivables	28,611	21,877	6,734
Interest-bearing cash	63,674	23,024	40,650
U. S. Government securities	80,061	67,428	12,633
Corporate debt instruments: Preferred	16,577	13,204	3,373
Corporate debt instruments: All other	53,078	45,840	7,238
Preferred stock	1,827	1,213	615
Common stock	285,030	226,570	58,461
Partnership/joint venture interests	39,919	37,680	2,239
Real estate (except employer real property)	4,479	4,210	268
Loans (other than to participants)	3,795	2,693	1,102
Participant loans	42,097	95	42,002
Assets in common/collective trusts	469,555	240,703	228,852
Assets in pooled separate accounts	123,433	31,192	92,241

(continued...)

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,654,416	1,046,570	607,846
Assets in 103-12 investment entities	15,874	11,541	4,333
Assets in registered investment companies	1,136,902	124,152	1,012,749
Assets in insurance co. general accounts	64,516	10,012	54,504
Other general investments	110,897	46,912	63,985
Employer securities	294,695	3,941	290,754
Employer real property	439	31	408
Buildings and other property used by plan	27	12	14
Other or unspecified assets	<u>34,198</u>	<u>1,512</u>	<u>32,686</u>
<b>TOTAL ASSETS</b>	<b>4,583,942</b>	<b>1,994,216</b>	<b>2,589,726</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,276	407	869
Operating payables	15,413	13,835	1,578
Acquisition indebtedness	11,336	2,315	9,021
Other liabilities	<u>57,973</u>	<u>41,449</u>	<u>16,525</u>
<b>TOTAL LIABILITIES</b>	<b>85,998</b>	<b>58,006</b>	<b>27,992</b>
<b>NET ASSETS</b>	<b>4,497,944</b>	<b>1,936,210</b>	<b>2,561,734</b>

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants. SOURCE: Form 5500 filings for plan years ending in 2006.*

**TABLE C6. Balance Sheet of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2006  
(amounts in millions)**

<b>Type of Asset or Liability</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>ASSETS</b>			
Total noninterest-bearing cash	\$1,936	\$1,385	\$551
Employer contrib. receivable	2,626	2,084	541
Participant contrib. receivable	37	5	31
Other receivables	6,912	6,568	344
Interest-bearing cash	18,854	15,799	3,054
U. S. Government securities	53,367	45,348	8,019
Corporate debt instruments: Preferred	15,733	13,496	2,237
Corporate debt instruments: All other	31,059	28,467	2,591
Preferred stock	537	518	18
Common stock	167,237	155,372	11,865
Partnership/joint venture interests	10,688	10,257	431
Real estate (except employer real property)	10,912	10,533	378
Loans (other than to participants)	5,086	5,048	39
Participant loans	982	131	851
Assets in common/collective trusts	70,876	61,215	9,661
Assets in pooled separate accounts	15,283	9,408	5,874

(continued...)

**TABLE C6. Balance Sheet of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	2,925	2,206	720
Assets in 103-12 investment entities	7,504	6,587	917
Assets in registered investment companies	61,095	36,455	24,640
Assets in insurance co. general accounts	8,554	2,749	5,805
Other general investments	24,925	19,338	5,586
Employer securities	1,358	1,319	39
Employer real property	5	5	*/
Buildings and other property used by plan	2,333	2,318	15
Other or unspecified assets	<u>144</u>	<u>133</u>	<u>11</u>
<b>TOTAL ASSETS</b>	<b>520,967</b>	<b>436,746</b>	<b>84,221</b>
<b>LIABILITIES</b>			
Benefit claims payable	160	65	94
Operating payables	2,042	1,761	281
Acquisition indebtedness	720	642	78
Other liabilities	<u>28,919</u>	<u>27,422</u>	<u>1,497</u>
<b>TOTAL LIABILITIES</b>	<b>31,841</b>	<b>29,890</b>	<b>1,951</b>
<b>NET ASSETS</b>	<b>489,126</b>	<b>406,856</b>	<b>82,270</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans  
with 100 or More Participants  
by type of asset and size of plan, 2006**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
<b>TOTAL ASSETS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Cash	2	13	5	3	2	2
Receivables	3	11	4	3	3	2
U. S. Government securities	5	3	4	5	5	4
Corporate debt instruments: Preferred	1	0	*/	1	1	1
Corporate debt instruments: All other	3	2	2	3	3	3
Corporate stocks	16	7	12	17	19	15
Real estate (except employer real property)	1	0	*/	*/	*/	1
Loans	*/	0	*/	*/	*/	*/
Assets in common/collective trusts	12	3	7	12	12	13
Assets in pooled separate accounts	2	10	11	5	1	1
Assets in master trusts	43	9	12	25	37	49
Assets in 103-12 investment entities	1	0	*/	1	1	1
Assets in registered investment companies	7	17	28	20	10	3
Assets in ins. co. general account	1	8	5	2	1	*/
Employer securities	*/	0	*/	*/	*/	*/
Other or unspecified investments	5	18	7	3	4	5

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.*

*\*/ Less than 1 percent.*

*NOTES: 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.*

*SOURCE: Form 5500 filings for plan years ending in 2006.*



**Table C8. Percentage Distribution of Assets in Defined Contribution Plans  
with 100 or More Participants  
by type of asset and size of plan, 2006**

Type of Asset	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
<b>TOTAL ASSETS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Cash	2	3	3	3	1	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	3	*/	1	2	2	3
Real estate (except employer real property)	*/	*/	*/	*/	*/	*/
Loans	2	2	2	2	2	2
Assets in common/collective trusts	9	3	5	9	11	9
Assets in pooled separate accounts	4	18	18	7	2	*/
Assets in master trusts	23	*/	1	6	20	37
Assets in 103-12 investment entities	*/	*/	*/	*/	*/	*/
Assets in registered investment companies	39	34	47	56	45	25
Assets in ins. co. general account	2	3	4	3	2	2
Employer securities	11	2	3	6	9	15
Other or unspecified investments	4	33	14	3	2	4

NOTE: Total participant and active Participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.

\*/ Less than 1 percent.

NOTES: 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.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table C9. Income Statement of Pension Plans With 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>INCOME</b>			
<b>Contributions received or receivable from:</b>			
Employers	\$161,044	\$83,044	\$78,000
Participants	131,111	831	130,280
Others (including rollovers)	14,023	426	13,597
Noncash contributions	<u>885</u>	<u>6</u>	<u>879</u>
<b>Total contributions</b>	<b>307,061</b>	<b>84,307</b>	<b>222,755</b>
<b>Interest earnings:</b>			
Interest-bearing cash	6,339	1,918	4,421
U. S. Government securities	5,243	4,374	869
Corporate debt instruments	5,464	4,838	626
Non-participant loans	276	198	77
Participant loans	2,499	22	2,477
Other or unspecified interest	<u>7,548</u>	<u>2,829</u>	<u>4,719</u>
<b>Total interest earnings</b>	<b>27,368</b>	<b>14,178</b>	<b>13,190</b>
<b>Dividends:</b>			
Preferred stock	1,863	251	1,612
Common stock	<u>20,290</u>	<u>7,890</u>	<u>12,400</u>
<b>Total dividend income</b>	<b>22,147</b>	<b>8,135</b>	<b>14,013</b>
<b>Rents</b>	<b>548</b>	<b>511</b>	<b>37</b>
<b>Net gain (loss) on sale of assets</b>	<b>27,512</b>	<b>18,528</b>	<b>8,985</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	4,330	3,051	1,279
Other unrealized appreciation	<u>92,083</u>	<u>44,102</u>	<u>47,981</u>
<b>Total unrealized appreciation</b>	<b>96,412</b>	<b>47,153</b>	<b>49,259</b>
<b>Net invest. gain from common/col. trusts</b>	<b>44,291</b>	<b>26,096</b>	<b>18,195</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>16,660</b>	<b>5,238</b>	<b>11,422</b>
<b>Net invest. gain from master trusts</b>	<b>203,020</b>	<b>133,426</b>	<b>69,594</b>
<b>Net invest. gain from 103-12 investment entities</b>	<b>2,831</b>	<b>1,861</b>	<b>969</b>
<b>Net invest. gain from reg. investment companies</b>	<b>117,154</b>	<b>15,436</b>	<b>101,719</b>
<b>Other or unspecified income</b>	<b><u>10,655</u></b>	<b><u>3,564</u></b>	<b><u>7,091</u></b>
<b>TOTAL INCOME</b>	<b>875,660</b>	<b>358,431</b>	<b>517,228</b>

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>EXPENSES</b>			
<b>Benefit payments and payments to provide benefits:</b>			
Direct benefit payments	\$353,731	\$142,696	\$211,035
Payments to insurance carriers for benefits	960	677	283
Other or unspecified benefits	<u>3,611</u>	<u>926</u>	<u>2,685</u>
<b>Total benefit payments</b>	<b>358,303</b>	<b>144,300</b>	<b>214,003</b>
<b>Interest expense</b>	<b>1,050</b>	<b>31</b>	<b>1,019</b>
<b>Corrective distributions</b>	<b>474</b>	<b>*1</b>	<b>474</b>
<b>Deemed distribution of partic. loans</b>	<b>511</b>	<b>7</b>	<b>504</b>
<b>Administrative expenses:</b>			
Professional fees	1,499	1,199	300
Contract administrator fees	1097	669	427
Investment advisory and management fees	5,286	4,549	738
Other or unspecified admin. expenses	<u>3,521</u>	<u>2,756</u>	<u>765</u>
<b>Total administrative expenses</b>	<b>11,403</b>	<b>9,173</b>	<b>2,230</b>
<b>Unspecified expenses</b>	<b><u>97</u></b>	<b><u>9</u></b>	<b><u>87</u></b>
<b>TOTAL EXPENSES</b>	<b>371,837</b>	<b>153,520</b>	<b>218,317</b>
<b>NET INCOME</b>	<b>503,823</b>	<b>204,911</b>	<b>298,911</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.

\*1 Less than \$500,000.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table C10. Income Statement of Single Employer Pension Plans  
with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>INCOME</b>			
<b>Contributions received or receivable from:</b>			
Employers	\$137,905	\$65,263	\$72,642
Participants	130,048	802	129,246
Others (including rollovers)	13,867	356	13,511
Noncash contributions	<u>885</u>	<u>6</u>	<u>879</u>
<b>Total contributions</b>	<b>282,703</b>	<b>66,427</b>	<b>216,276</b>
<b>Interest earnings:</b>			
Interest-bearing cash	5,636	1,399	4,237
U. S. Government securities	3,004	2,464	539
Corporate debt instruments	3,009	2,624	385
Non-participant loans	139	64	75
Participant loans	2,464	18	2,446
Other or unspecified interest	<u>6,487</u>	<u>2,187</u>	<u>4,300</u>
<b>Total interest earnings</b>	<b>20,738</b>	<b>8,756</b>	<b>11,982</b>
<b>Dividends:</b>			
Preferred stock	1,780	183	1,597
Common stock	<u>17,181</u>	<u>5,054</u>	<u>12,127</u>
<b>Total dividend income</b>	<b>18,956</b>	<b>5,232</b>	<b>13,724</b>
<b>Rents</b>	<b>107</b>	<b>73</b>	<b>34</b>
<b>Net gain (loss) on sale of assets</b>	<b>19,322</b>	<b>10,857</b>	<b>8,465</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	3,452	2,222	1,230
Other unrealized appreciation	<u>75,385</u>	<u>28,727</u>	<u>46,658</u>
<b>Total unrealized appreciation</b>	<b>78,836</b>	<b>30,949</b>	<b>47,888</b>
<b>Net invest. gain from common/col. trusts</b>	<b>36,538</b>	<b>19,022</b>	<b>17,516</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>15,475</b>	<b>4,597</b>	<b>10,877</b>
<b>Net invest. gain from master trusts</b>	<b>202,808</b>	<b>133,264</b>	<b>69,544</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>2,334</b>	<b>1,433</b>	<b>901</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>111,990</b>	<b>12,210</b>	<b>99,780</b>
<b>Other or unspecified income</b>	<u>10,039</u>	<u>3,051</u>	<u>6,987</u>
<b>TOTAL INCOME</b>	<b>799,845</b>	<b>295,870</b>	<b>503,975</b>

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans  
with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>EXPENSES</b>			
<b>Benefit payments and payments to provide benefits:</b>			
Direct benefit payments	\$320,672	\$114,049	\$206,623
Payments to insurance carriers for benefits	933	664	269
Other or unspecified benefits	<u>3,544</u>	<u>870</u>	<u>2,674</u>
<b>Total benefit payments</b>	<b>325,149</b>	<b>115,583</b>	<b>209,566</b>
<b>Interest expense</b>	<b>1,042</b>	<b>25</b>	<b>1,017</b>
<b>Corrective distributions</b>	<b>472</b>	<b>*/</b>	<b>472</b>
<b>Deemed distribution of partic. loans</b>	<b>472</b>	<b>7</b>	<b>465</b>
<b>Administrative expenses:</b>			
Professional fees	1,129	889	240
Contract administrator fees	851	467	384
Investment advisory and management fees	3,598	3,019	580
Other or unspecified admin. expenses	<u>2,567</u>	<u>1,913</u>	<u>654</u>
<b>Total administrative expenses</b>	<b>8,145</b>	<b>6,287</b>	<b>1,858</b>
<b>Unspecified expenses</b>	<b><u>95</u></b>	<b><u>8</u></b>	<b><u>87</u></b>
<b>TOTAL EXPENSES</b>	<b>335,376</b>	<b>121,910</b>	<b>213,466</b>
<b>NET INCOME</b>	<b>464,470</b>	<b>173,960</b>	<b>290,509</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table C11. Income Statement of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Income and Expenses	Total	Defined Benefit	Defined Contribution
<b>INCOME</b>			
<b>Contributions received or receivable from:</b>			
Employers	\$23,139	\$17,781	\$5,358
Participants	1,063	28	1,034
Others (including rollovers)	156	70	86
Noncash contributions	*/	0	*/
<b>Total contributions</b>	<b>24,358</b>	<b>17,880</b>	<b>6,478</b>
<b>Interest earnings:</b>			
Interest-bearing cash	703	518	184
U. S. Government securities	2,239	1,909	330
Corporate debt instruments	2,455	2,213	241
Non-participant loans	137	134	2
Participant loans	35	4	31
Other or unspecified interest	<u>1,061</u>	<u>642</u>	<u>419</u>
<b>Total interest earnings</b>	<b>6,630</b>	<b>5,422</b>	<b>1,208</b>
<b>Dividends:</b>			
Preferred stock	83	67	15
Common stock	<u>3,109</u>	<u>2,836</u>	<u>273</u>
<b>Total dividend income</b>	<b>3,191</b>	<b>2,903</b>	<b>289</b>
<b>Rents</b>	<b>441</b>	<b>438</b>	<b>3</b>
<b>Net gain (loss) on sale of assets</b>	<b>8,191</b>	<b>7,671</b>	<b>520</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	878	829	49
Other unrealized appreciation	<u>16,698</u>	<u>15,375</u>	<u>1,323</u>
<b>Total unrealized appreciation</b>	<b>17,576</b>	<b>16,204</b>	<b>1,372</b>
<b>Net invest. gain from common/col. trusts</b>	<b>7,753</b>	<b>7,074</b>	<b>679</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>1,185</b>	<b>640</b>	<b>545</b>
<b>Net invest. gain from master trusts</b>	<b>212</b>	<b>162</b>	<b>51</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>496</b>	<b>428</b>	<b>68</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>5,165</b>	<b>3,226</b>	<b>1,939</b>
<b>Other or unspecified income</b>	<u>617</u>	<u>513</u>	<u>103</u>
<b>TOTAL INCOME</b>	<b>75,814</b>	<b>62,561</b>	<b>13,253</b>

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>EXPENSES</b>			
<b>Benefit payments and payments to provide benefits:</b>			
Direct benefit payments	\$33,059	\$28,648	\$4,412
Payments to insurance carriers for benefits	27	13	14
Other or unspecified benefits	<u>67</u>	<u>56</u>	<u>11</u>
<b>Total benefit payments</b>	<b>33,153</b>	<b>28,716</b>	<b>4,437</b>
<b>Interest expense</b>	<b>8</b>	<b>6</b>	<b>2</b>
<b>Corrective distributions</b>	<b>1</b>	<b>*/</b>	<b>1</b>
<b>Deemed distribution of participant loans</b>	<b>39</b>	<b>*/</b>	<b>39</b>
<b>Administrative expenses:</b>			
Professional fees	370	310	60
Contract administrator fees	246	203	43
Investment advisory and management fees	1,688	1,530	158
Other or unspecified admin. expenses	<u>954</u>	<u>843</u>	<u>111</u>
<b>Total administrative expenses</b>	<b>3,258</b>	<b>2,886</b>	<b>372</b>
<b>Unspecified expenses</b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>*/</u></b>
<b>TOTAL EXPENSES</b>	<b>36,461</b>	<b>31,610</b>	<b>4,852</b>
<b>NET INCOME</b>	<b>39,353</b>	<b>30,951</b>	<b>8,402</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans  
with 100 or More Participants  
by source of income and size of plan, 2006**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
<b>TOTAL INCOME</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Employer contributions	23	65	51	36	28	19
Participant contributions	*/	*/	*/	*/	*/	*/
Other or unspecified contributions	<u>*/</u>	<u>4</u>	<u>*/</u>	<u>*/</u>	<u>*/</u>	<u>*/</u>
<b>Total contributions</b>	<b>24</b>	<b>68</b>	<b>51</b>	<b>37</b>	<b>28</b>	<b>19</b>
Interest on interest-bearing cash	1	2	1	1	1	*/
Interest on U. S. Government securities	1	2	1	1	1	1
Interest on corporate debt instruments	1	*/	1	1	1	1
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>
<b>Total interest earnings</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total dividends income</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>Net gain (loss) on sale of assets</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>6</b>	<b>7</b>	<b>5</b>
<b>Total unrealized appreciation</b>	<b>13</b>	<b>-2</b>	<b>6</b>	<b>11</b>	<b>13</b>	<b>14</b>
<b>Net invest. gain from common/col. trusts</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>Net invest. gain from master trusts</b>	<b>37</b>	<b>3</b>	<b>8</b>	<b>17</b>	<b>27</b>	<b>45</b>
<b>Net invest. gain from registered invest. co.</b>	<b>4</b>	<b>4</b>	<b>12</b>	<b>10</b>	<b>6</b>	<b>2</b>
<b>Other or unspecified income</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.

\*/ Less than 1 percent.

NOTES: 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.

SOURCE: Form 5500 filings for plan years ending in 2006.



**Table C13. Percentage Distribution of Income of Defined Contribution Plans  
with 100 or More Participants  
by source of income and size of plan, 2006**

Type of Income	Total	\$1-0.99M	\$1.0M-9.9M	\$10.0M-249.9M	\$250.0M-999.9M	\$1.0B or More
<b>TOTAL INCOME</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Employer contributions	15	19	18	19	17	12
Participant contributions	25	49	36	27	25	22
Other or unspecified contributions	<u>3</u>	<u>7</u>	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>
<b>Total contributions</b>	<b>43</b>	<b>75</b>	<b>59</b>	<b>49</b>	<b>44</b>	<b>36</b>
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	*/
Other or unspecified interest	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total interest earnings</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>Total dividends income</b>	<b>3</b>	<b>*/</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>4</b>
<b>Net gain (loss) on sale of assets</b>	<b>2</b>	<b>*/</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>Total unrealized appreciation</b>	<b>10</b>	<b>-2</b>	<b>2</b>	<b>5</b>	<b>7</b>	<b>15</b>
<b>Net invest. gain from common/col. trusts</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>2</b>	<b>5</b>	<b>9</b>	<b>4</b>	<b>1</b>	<b>*/</b>
<b>Net invest. gain from master trusts</b>	<b>13</b>	<b>1</b>	<b>*/</b>	<b>3</b>	<b>12</b>	<b>24</b>
<b>Net invest. gain from registered invest. co.</b>	<b>20</b>	<b>9</b>	<b>19</b>	<b>28</b>	<b>24</b>	<b>12</b>
<b>Other or unspecified expenses</b>	<b>1</b>	<b>9</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.

\*/ Less than 1 percent.

NOTES: 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.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

Type of Asset or Liability	Total Defined Contribution Plans	Profit Sharing and Thrift Savings Plans	Stock Bonus Plans	Target Benefit Plans	Money Purchase Plans	Other Defined Contribution Plans
Total noninterest-bearing cash	\$3,166	\$2,744	\$35	\$4	\$325	\$58
Employer contrib. receivable	21,816	18,933	838	68	1,644	333
Participant contrib. receivable	2,181	2,145	15	*/	17	4
Other receivables	7,078	4,694	194	4	2,087	99
Interest-bearing cash	43,704	38,814	1,046	60	3,125	660
U. S. Government securities	20,652	12,789	227	132	6,768	736
Corporate debt instruments: Preferred	5,610	2,965	18	16	2,526	86
Corporate debt instruments: All other	9,829	7,558	104	60	1,916	191
Preferred stock	633	561	2	*/	68	1
Common stock	70,326	48,639	3,644	286	16,036	1,722
Partnership/joint venture interests	2,670	1,712	1	4	857	95
Real estate (except employer real prop.)	647	269	*/	0	354	24
Loans (other than to participants)	1,141	1,078	*/	1	52	9
Participant loans	42,853	41,244	916	13	630	51
Assets in common/collective trusts	238,513	219,122	8,153	202	9,206	1,829
Assets in pooled separate accounts	98,116	93,162	52	31	4,297	574
Assets in master trusts	608,566	576,661	15,676	787	12,415	3,026
Assets in 103-12 investment entities	5,250	3,615	0	187	1,003	445
Assets in registered investment comp.	1,037,390	973,804	18,263	1,016	37,830	6,477
Assets in ins. co. general account	60,309	53,407	834	25	5,056	987
Other general investments	69,572	62,699	1,679	106	4,676	413
Employer securities	290,793	213,295	62,315	49	1,503	13,630
Employer real property	408	397	0	0	3	8
Buildings and other prop. used by plan	29	8	3	0	15	3
Other or unspecified assets	<u>32,697</u>	<u>31,556</u>	<u>148</u>	<u>23</u>	<u>828</u>	<u>142</u>
<b>TOTAL ASSETS</b>	<b>2,673,947</b>	<b>2,411,871</b>	<b>114,164</b>	<b>3,074</b>	<b>113,237</b>	<b>31,602</b>
Benefit claims payable	964	724	82	5	129	23
Operating payables	1,859	1,267	77	1	465	50
Acquisition indebtedness	9,099	2,383	5,010	0	101	1,605
Other liabilities	<u>18,022</u>	<u>10,289</u>	<u>2,821</u>	<u>9</u>	<u>3,354</u>	<u>1,549</u>
<b>TOTAL LIABILITIES</b>	<b>29,943</b>	<b>14,663</b>	<b>7,990</b>	<b>15</b>	<b>4,049</b>	<b>3,227</b>
<b>NET ASSETS</b>	<b>2,644,003</b>	<b>2,397,208</b>	<b>106,173</b>	<b>3,059</b>	<b>109,188</b>	<b>28,375</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants**  
**by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total Defined Contribution Plans</b>	<b>Profit Sharing and Thrift Savings Plans</b>	<b>Stock Bonus Plans</b>	<b>Target Benefit Plans</b>	<b>Money Purchase Plans</b>	<b>Other Defined Contribution Plans</b>
<b>INCOME</b>						
<b>Contributions received or receivable from:</b>						
Employers	\$78,000	\$66,348	\$3,072	\$143	\$7,035	\$1,402
Participants	130,280	127,219	2,580	3	309	169
Others (including rollovers)	13,597	13,177	300	4	82	34
Noncash contributions	<u>879</u>	<u>776</u>	<u>65</u>	<u>0</u>	<u>*/</u>	<u>39</u>
<b>Total contributions</b>	<b>222,755</b>	<b>207,517</b>	<b>6,017</b>	<b>150</b>	<b>7,426</b>	<b>1,644</b>
<b>Interest earnings:</b>						
Interest-bearing cash	4,421	3,974	190	2	219	36
U. S. Government securities	869	544	9	4	292	21
Corporate debt instruments	626	380	15	2	194	35
Non-participant loans	77	72	*/	*/	5	*/
Participant loans	2,477	2,355	38	*/	22	62
Other or unspecified interest	<u>4,719</u>	<u>4,123</u>	<u>106</u>	<u>6</u>	<u>391</u>	<u>92</u>
<b>Total interest earnings</b>	<b>13,190</b>	<b>11,447</b>	<b>358</b>	<b>15</b>	<b>1,122</b>	<b>247</b>
<b>Dividends:</b>						
Preferred stock	1,612	1,249	307	*/	9	48
Common stock	<u>12,400</u>	<u>10,290</u>	<u>1,433</u>	<u>6</u>	<u>385</u>	<u>287</u>
<b>Total dividend income</b>	<b>14,013</b>	<b>11,539</b>	<b>1,739</b>	<b>6</b>	<b>394</b>	<b>335</b>
<b>Rents</b>	<b>37</b>	<b>34</b>	<b>*/</b>	<b>0</b>	<b>3</b>	<b>*/</b>
<b>Net gain (loss) on sale of assets</b>	<b>8,985</b>	<b>7,375</b>	<b>541</b>	<b>27</b>	<b>895</b>	<b>148</b>
<b>Unrealized appreciation:</b>						
Unrealized appreciation of real estate	1,279	919	284	*/	56	20
Other unrealized appreciation	47,981	37,392	7,367	34	1,797	1,390
<b>Total unrealized appreciation</b>	<b>49,259</b>	<b>38,311</b>	<b>7,652</b>	<b>34</b>	<b>1,853</b>	<b>1,410</b>
<b>Net invest. gain from common/col. trusts</b>	<b>18,195</b>	<b>16,618</b>	<b>774</b>	<b>17</b>	<b>634</b>	<b>152</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>11,422</b>	<b>10,935</b>	<b>5</b>	<b>5</b>	<b>429</b>	<b>48</b>
<b>Net invest. gain from master trusts</b>	<b>69,594</b>	<b>64,638</b>	<b>3,288</b>	<b>122</b>	<b>1,202</b>	<b>344</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>969</b>	<b>741</b>	<b>0</b>	<b>25</b>	<b>162</b>	<b>41</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>101,719</b>	<b>96,518</b>	<b>1,114</b>	<b>89</b>	<b>3,532</b>	<b>465</b>
<b>Other or unspecified income</b>	<b>7,091</b>	<b>6,634</b>	<b>92</b>	<b>17</b>	<b>239</b>	<b>109</b>
<b>TOTAL INCOME</b>	<b>517,228</b>	<b>472,307</b>	<b>21,580</b>	<b>507</b>	<b>17,891</b>	<b>4,943</b>

(continued...)

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants  
by type of plan, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total Defined Contribution Plans</b>	<b>Profit Sharing and Thrift Savings Plans</b>	<b>Stock Bonus Plans</b>	<b>Target Benefit Plans</b>	<b>Money Purchase Plans</b>	<b>Other Defined Contribution Plans</b>
<b>EXPENSES</b>						
<b>Benefit payments and payments to provide benefits:</b>						
Direct benefit payments	\$211,035	\$194,907	\$7,864	\$175	\$6,264	\$1,824
Payments to insurance carriers for benefits	283	116	*/	11	147	9
Other or unspecified benefits	<u>2,685</u>	<u>2,515</u>	<u>74</u>	<u>2</u>	<u>64</u>	<u>30</u>
<b>Total benefit payments</b>	<b>214,003</b>	<b>197,538</b>	<b>7,939</b>	<b>188</b>	<b>6,475</b>	<b>1,863</b>
<b>Corrective distributions</b>	<b>474</b>	<b>459</b>	<b>14</b>	<b>*/</b>	<b>1</b>	<b>*/</b>
<b>Deemed distribution of participant loans</b>	<b>504</b>	<b>470</b>	<b>4</b>	<b>*/</b>	<b>24</b>	<b>5</b>
<b>Interest expense</b>	<b>1,019</b>	<b>364</b>	<b>513</b>	<b>0</b>	<b>3</b>	<b>139</b>
<b>Administrative expenses:</b>						
Professional fees	300	244	8	*/	38	10
Contract administrator fees	427	387	4	*/	28	7
Investment advisory and management fees	738	548	16	5	152	17
Other or unspecified admin. expenses	<u>765</u>	<u>644</u>	<u>12</u>	<u>1</u>	<u>89</u>	<u>19</u>
<b>Total administrative expenses</b>	<b>2,230</b>	<b>1,823</b>	<b>40</b>	<b>6</b>	<b>308</b>	<b>53</b>
<b>Unspecified expenses</b>	<b><u>87</u></b>	<b><u>60</u></b>	<b><u>12</u></b>	<b><u>*/</u></b>	<b><u>6</u></b>	<b><u>10</u></b>
<b>TOTAL EXPENSES</b>	<b>218,317</b>	<b>200,715</b>	<b>8,521</b>	<b>194</b>	<b>6,817</b>	<b>2,070</b>
<b>NET INCOME</b>	<b>298,911</b>	<b>271,593</b>	<b>13,059</b>	<b>313</b>	<b>11,074</b>	<b>2,873</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2006**

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/
<b>TOTAL</b>	<b>465,653</b>	<b>70,295</b>	<b>58,351</b>	<b>\$2,768,242</b>	<b>\$251,233</b>	<b>\$229,217</b>
Profit sharing and thrift-savings	463,875	68,854	57,257	2,675,665	245,721	222,575
Stock bonus	304	1090	827	77,192	4,535	5,782
Target benefit	150	15	12	166	28	11
Money purchase	1,045	330	249	15,150	939	843
Annuity-403(b)(1)	192	4	4	45	9	5
Custodial account-403(b)(7)	87	1	1	25	2	1

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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.

SOURCE: Form 5500 filings for plan years ending in 2006.

**Table D4. Number of 401(k) Type Plans  
by number of participants and primary or supplemental status, 2006**

<b>Number of Participants</b>	<b>Total</b>	<b>401(k) is Only Plan Sponsored by Employer</b>	<b>Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)</b>
<b>Total</b>	<b>465,653</b>	<b>436,992</b>	<b>28,661</b>
None or not reported	13,658	12,735	923
2-9	126,037	119,596	6,441
10-24	124,135	119,169	4,967
25-49	82,721	78,478	4,243
50-99	56,900	53,348	3,551
100-249	35,874	32,893	2,981
250-499	12,465	10,738	1,727
500-999	6,378	5,095	1,283
1,000-2,499	4,063	2,945	1,118
2,500-4,999	1,686	1,095	591
5,000-9,999	865	500	366
10,000-19,999	463	231	232
20,000-49,999	290	121	169
50,000 or more	116	48	68

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.*

*SOURCE: Form 5500 filings for plan years ending in 2006.*

**Table D5. Number of Active Participants in 401(k) Type Plans  
by number of participants and primary or supplemental status, 2006 1/  
(numbers in thousands)**

<b>Number of Participants</b>	<b>Total</b>	<b>401(k) is Only Plan Sponsored by Employer</b>	<b>Employer Sponsoring 401(k) Plan Also Sponsors Other Pension Plan(s)</b>
<b>Total</b>	<b>58,351</b>	<b>38,447</b>	<b>19,904</b>
2-9	597	567	30
10-24	1,651	1,583	68
25-49	2,400	2,275	124
50-99	3,307	3,097	211
100-249	4,609	4,195	414
250-499	3,625	3,111	514
500-999	3,722	2,968	753
1,000-2,499	5,242	3,784	1,458
2,500-4,999	4,897	3,196	1,701
5,000-9,999	4,953	2,911	2,041
10,000-19,999	5,316	2,745	2,571
20,000-49,999	7,566	3,328	4,238
50,000 or more	10,467	4,686	5,780

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participants.*

*1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any 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 2006.*

**TABLE D6. Number of 401(k) Type Plans and Active Participants  
by size of plan and extent of participant direction of investments, 2006 1/**

Number of Participants	Total		Participant Directs All Investments		Participant Directs Investment of Portion Of Assets 2/		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)
<b>Total</b>	<b>465,653</b>	<b>58,351</b>	<b>394,729</b>	<b>46,674</b>	<b>20,272</b>	<b>8,693</b>	<b>50,652</b>	<b>2,983</b>
None or not reported	13,658	0	11,287	0	600	0	1,772	0
2-9	126,037	597	96,520	465	5,593	27	23,924	106
10-24	124,135	1,651	105,278	1,417	5,556	68	13,302	166
25-49	82,721	2,400	72,809	2,119	3,541	98	6,372	182
50-99	56,900	3,307	51,373	2,998	2,424	132	3,102	177
100-249	35,874	4,609	33,393	4,304	1,131	138	1,350	166
250-499	12,465	3,625	11,655	3,399	437	122	373	105
500-999	6,378	3,722	5,926	3,466	278	158	175	98
1,000-2,499	4,063	5,242	3,678	4,755	252	314	134	173
2,500-4,999	1,686	4,897	1,461	4,268	161	454	64	175
5,000-9,999	865	4,953	716	4,107	110	616	39	230
10,000-19,999	463	5,316	355	4,131	83	929	25	256
20,000-49,999	290	7,566	207	5,436	70	1,771	13	358
50,000 or more	116	10,467	71	5,809	36	3,866	9	792

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details.

1/ Active participants include any workers currently in employment covered by a plan and who are earning or retaining credited service under a plan. This category includes any 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.

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

SOURCE: Form 5500 filings for plan years ending in 2006.



**TABLE D7. Balance Sheet of 401(k) Type Plans  
by extent of participant direction of investments, 2006**  
(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	\$1,947	\$1,262	\$243	\$443
Employer real property	333	6	32	295
Real estate (exc. employer real property)	616	346	119	151
Employer securities	229,947	86,824	127,549	15,574
Participant loans	45,114	34,165	8,981	1,968
Loans (other than to participants)	1,655	626	794	235
Other investments 2/	<u>2,488,631</u>	<u>1,828,932</u>	<u>489,987</u>	<u>169,711</u>
<b>TOTAL ASSETS</b>	<b>2,768,242</b>	<b>1,952,161</b>	<b>627,705</b>	<b>188,377</b>
<b>TOTAL LIABILITIES</b>	<b><u>17,489</u></b>	<b><u>5,400</u></b>	<b><u>6,386</u></b>	<b><u>5,703</u></b>
<b>NET ASSETS</b>	<b>2,750,753</b>	<b>1,946,760</b>	<b>621,319</b>	<b>182,674</b>

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 2006.

**TABLE D8. Income Statement of 401(k) Type Plans  
by extent of participant direction of investments, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Participant Directs All Investments</b>	<b>Participant Directs Investment of Portion of Assets 1/</b>	<b>Participant Does Not Direct Any Investments</b>
<b>INCOME</b>				
Employer contributions	\$78,380	\$59,764	\$13,347	\$5,269
Participant contributions	154,761	120,812	26,102	7,847
Contributions from others (including rollovers)	17,494	15,041	1,529	924
Noncash contributions	600	256	328	16
All other income	<u>303,616</u>	<u>205,383</u>	<u>78,457</u>	<u>19,776</u>
<b>TOTAL INCOME</b>	<b>554,851</b>	<b>401,256</b>	<b>119,763</b>	<b>33,831</b>
<b>EXPENSES</b>				
Total benefit payments	229,217	162,533	53,235	13,450
Corrective distributions	678	598	61	20
Deemed distribution of participant loans	535	445	69	22
Other of unspecified expenses	<u>3,035</u>	<u>1,837</u>	<u>834</u>	<u>364</u>
<b>TOTAL EXPENSES</b>	<b>233,466</b>	<b>165,412</b>	<b>54,199</b>	<b>13,856</b>
<b>NET INCOME</b>	<b>321,384</b>	<b>235,845</b>	<b>65,564</b>	<b>19,976</b>

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

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."

SOURCE: Form 5500 filings for plan years ending in 2006.

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2006**

*(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
<b>ASSETS</b>				
Total noninterest-bearing cash	\$2,659	\$2,072	\$269	\$318
Employer contrib. receivable	16,281	11,789	3,504	988
Participant contrib. receivable	2,146	1,669	353	125
Other receivables	4,582	3,744	653	184
Interest-bearing cash	37,214	26,267	4,958	5,990
U. S. Government securities	10,509	5,889	3,362	1,258
Corporate debt instruments: Preferred	3,142	909	1,445	788
Corporate debt instruments: All other	6,339	3,938	1,942	458
Preferred stock	474	120	296	58
Common stock	43,839	27,509	11,049	5,281
Partnership/joint venture interests	1122	742	153	227
Real estate (exc. employer real property)	197	82	66	49
Loans (other than to participants)	1,016	493	473	50
Participant loans	41,576	30,961	8,832	1,783
Assets in common/collective trusts	221,853	160,708	51,388	9,757
Assets in pooled separate accounts	90,574	83,123	4,962	2,489

**(continued...)**

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2006**

(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	\$576,347	\$336,687	\$219,062	\$20,598
Assets in 103-12 investment entities	3,399	2,600	765	34
Assets in registered investment comp.	965,727	769,701	134,477	61,549
Assets in insurance co. general account	51,554	38,658	9,319	3,577
Other general investments	55,613	34,296	12,176	9,141
Employer securities	228,314	86,153	126,868	15,294
Employer real property	329	2	32	295
Buildings and other property used by plan	11	4	3	5
Other or unspecified assets	<u>29,533</u>	<u>26,698</u>	<u>1,504</u>	<u>1,331</u>
<b>TOTAL ASSETS</b>	<b>2,394,351</b>	<b>1,654,813</b>	<b>597,910</b>	<b>141,628</b>
<b>LIABILITIES</b>				
Benefit claims payable	609	352	185	71
Operating payables	1,461	759	423	280
Acquisition indebtedness	4,042	533	3,147	362
Other liabilities	<u>9,794</u>	<u>2,483</u>	<u>2,420</u>	<u>4,892</u>
<b>TOTAL LIABILITIES</b>	<b>15,906</b>	<b>4,126</b>	<b>6,175</b>	<b>5,605</b>
<b>NET ASSETS</b>	<b>2,378,445</b>	<b>1,650,687</b>	<b>591,735</b>	<b>136,023</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Participant Directs All Investments</b>	<b>Participant Directs Investment of Portion of Assets 1/</b>	<b>Participant Does Not Direct Any Investments</b>
<b>INCOME</b>				
<b>Contributions received or receivable from:</b>				
Employers	\$62,719	\$47,261	\$12,165	\$3,293
Participants	129,093	98,423	24,800	5,870
Others (including rollovers)	13,068	11,358	1,343	367
Noncash contributions	<u>533</u>	<u>207</u>	<u>323</u>	<u>3</u>
<b>Total contributions</b>	<b>205,411</b>	<b>157,248</b>	<b>38,630</b>	<b>9,533</b>
<b>Interest earnings:</b>				
Interest-bearing cash	3,727	1,928	1,125	673
U. S. Government securities	468	170	123	174
Corporate debt instruments	316	151	139	26
Non-participant loans	68	46	18	5
Participant loans	2,366	1,783	486	97
Other or unspecified interest	<u>3,925</u>	<u>2,806</u>	<u>735</u>	<u>383</u>
<b>Total interest earnings</b>	<b>10,870</b>	<b>6,886</b>	<b>2,626</b>	<b>1,358</b>
<b>Dividends:</b>				
Preferred stock	1,454	192	1,251	11
Common stock	<u>10,746</u>	<u>6,058</u>	<u>4,002</u>	<u>686</u>
<b>Total dividend income</b>	<b>12,200</b>	<b>6,250</b>	<b>5,253</b>	<b>697</b>
<b>Rents</b>	<b>25</b>	<b>3</b>	<b>5</b>	<b>17</b>
<b>Net gain (loss) on sale of assets</b>	<b>7,326</b>	<b>3,059</b>	<b>2,906</b>	<b>1,362</b>
<b>Unrealized appreciation:</b>				
Unrealized appreciation of real estate	873	525	251	96
Other unrealized appreciation	<u>36,814</u>	<u>14,150</u>	<u>17,885</u>	<u>4,779</u>
<b>Total unrealized appreciation</b>	<b>37,686</b>	<b>14,675</b>	<b>18,135</b>	<b>4,875</b>
<b>Net invest. gain from common/col. trusts</b>	<b>16,902</b>	<b>11,446</b>	<b>4,825</b>	<b>632</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>10,695</b>	<b>9,886</b>	<b>596</b>	<b>213</b>
<b>Net invest. gain from master trusts</b>	<b>66,200</b>	<b>36,087</b>	<b>27,376</b>	<b>2,737</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>639</b>	<b>558</b>	<b>79</b>	<b>2</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>95,721</b>	<b>80,261</b>	<b>12,395</b>	<b>3,066</b>
<b>Other or unspecified income</b>	<u><b>6,013</b></u>	<u><b>4,643</b></u>	<u><b>976</b></u>	<u><b>394</b></u>
<b>TOTAL INCOME</b>	<b>469,688</b>	<b>331,000</b>	<b>113,802</b>	<b>24,886</b>

(continued...)

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2006**

*(amounts in millions)*

<b>Income and Expenses</b>	<b>Total</b>	<b>Participant Directs All Investments</b>	<b>Participant Directs Investment of Portion of Assets 1/</b>	<b>Participant Does Not Direct Any Investments</b>
<b>EXPENSES</b>				
<b>Benefit payments and payments to provide benefits:</b>				
Direct benefit payments	\$193,300	\$132,346	\$50,638	\$10,317
Payments to insurance carriers for benefits	88	85	2	1
Other or unspecified benefits	<u>2,360</u>	<u>2,142</u>	<u>124</u>	<u>94</u>
<b>Total benefit payments</b>	<b>195,748</b>	<b>134,573</b>	<b>50,763</b>	<b>10,412</b>
<b>Interest expense</b>	<b>493</b>	<b>45</b>	<b>380</b>	<b>68</b>
<b>Corrective distributions</b>	<b>472</b>	<b>408</b>	<b>55</b>	<b>10</b>
<b>Deemed distribution of participant loans</b>	<b>455</b>	<b>378</b>	<b>61</b>	<b>16</b>
<b>Administrative expenses:</b>				
Professional fees	223	139	71	12
Contract administrator fees	378	274	82	22
Investment advisory and management fees	492	332	96	63
Other or unspecified admin. expenses	<u>630</u>	<u>435</u>	<u>124</u>	<u>71</u>
<b>Total administrative expenses</b>	<b>1,722</b>	<b>1,181</b>	<b>373</b>	<b>168</b>
<b>Unspecified expenses</b>	<b><u>53</u></b>	<b><u>43</u></b>	<b><u>5</u></b>	<b><u>5</u></b>
<b>TOTAL EXPENSES</b>	<b>198,944</b>	<b>136,628</b>	<b>51,638</b>	<b>10,678</b>
<b>NET INCOME</b>	<b>270,744</b>	<b>194,372</b>	<b>62,164</b>	<b>14,209</b>

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

**Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2006**

<b>Type of Plan 1/</b>	<b>Number of Plans 2/</b>	<b>Total Participants (thousands) 3/</b>	<b>Active Participants (thousands) 4/</b>	<b>Total Assets (millions)</b>	<b>Total Contributions (millions) 5/</b>	<b>Total Benefits (millions) 6/</b>
<b>TOTAL</b>	<b>7,128</b>	<b>12,508</b>	<b>9,796</b>	<b>\$785,197</b>	<b>\$46,898</b>	<b>\$65,154</b>
Profit sharing and thrift-savings	2,272	10,330	8,151	667,814	41,137	57,113
Stock bonus plans	2,877	1,636	1,209	92,843	4,532	6,572
Target benefit plans	2	1	1	104	2	5
Money purchase plans	91	53	47	3,184	227	221
Other defined contribution plans	1,886	487	388	21,252	1,000	1,244

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

**Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2006**

<b>Type of Plan</b>	<b>Number of Plans 1/</b>	<b>Total Participants (thousands) 2/</b>	<b>Active Participants (thousands) 3/</b>	<b>Total Assets (millions)</b>	<b>Total Contributions (millions) 4/</b>	<b>Total Benefits (millions) 5/</b>
<b>TOTAL</b>	<b>7,128</b>	<b>12,508</b>	<b>9,796</b>	<b>\$785,197</b>	<b>\$46,898</b>	<b>\$65,154</b>
Nonleveraged ESOPs	3,891	9,910	7,829	572,571	35,493	48,973
Leveraged ESOPs	3,237	2,598	1,968	212,626	11,404	16,181

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin.*

*See page 2 of that publication for 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 2006.*



**Table D13. Number of Employee Stock Ownership Plans (ESOPs)  
by number of participants and primary or supplemental status, 2006**

Number of Participants	Total	ESOP is Only Plan Sponsored by Employer	Employer Sponsoring ESOP Plan Also Sponsors Another Pension Plan(s)
<b>Total</b>	<b>7,128</b>	<b>3,125</b>	<b>4,003</b>
None or not reported	269	96	173
2-9	588	483	106
10-24	777	399	378
25-49	1,410	715	695
50-99	1,114	483	631
100-249	1,342	535	808
250-499	600	157	443
500-999	337	113	224
1,000-2,499	238	58	181
2,500-4,999	131	25	106
5,000-9,999	101	16	84
10,000-19,999	93	22	72
20,000-49,999	82	15	67
50,000 or more	44	9	35

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for details. As in previous bulletins, the term "Participants" refers to the number of total participant*  
*SOURCE: Form 5500 filings for plan years ending in 2006.*

**TABLE D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2006**

*(amounts in millions)*

<b>Type of Asset or Liability</b>	<b>Total</b>	<b>Nonleveraged ESOPs</b>	<b>Leveraged ESOPs</b>
<b>ASSETS</b>			
Total noninterest-bearing cash	\$237	\$177	\$59
Employer contrib. receivable	4,474	3,713	761
Participant contrib. receivable	383	315	67
Other receivables	937	716	221
Interest-bearing cash	6,857	5,696	1,161
U. S. Government securities	3,501	1,992	1,509
Corporate debt instruments: Preferred	1,551	403	1,148
Corporate debt instruments: All other	1,055	409	646
Preferred stock	245	9	236
Common stock	10,767	7,963	2,804
Partnership/joint venture interests	7	5	1
Real estate (exc. employer real property)	4	3	*/
Loans (other than to participants)	82	80	3
Participant loans	11,136	8,947	2,189
Assets in common/collective trusts	58,168	42,145	16,024
Assets in pooled separate accounts	3,682	3,230	453
Assets in master trusts	276,338	225,360	50,978
Assets in 103-12 investment entities	679	443	236
Assets in registered investment comp.	143,939	106,456	37,483
Assets in ins. co. general account	13,180	11,632	1,548
Other general investments	13,126	9,611	3,515
Employer securities	220,985	138,258	82,727
Employer real property	14	6	8
Buildings and other property used by plan	3	*/	3
Other or unspecified assets	<u>328</u>	<u>169</u>	<u>160</u>
<b>TOTAL ASSETS</b>	<b>771,679</b>	<b>567,740</b>	<b>203,939</b>
<b>LIABILITIES</b>			
Benefit claims payable	248	190	58
Operating payables	578	82	496
Acquisition indebtedness	8,904	2,000	6,905
Other liabilities	<u>6,811</u>	<u>1,268</u>	<u>5,543</u>
<b>TOTAL LIABILITIES</b>	<b>16,541</b>	<b>3,540</b>	<b>13,001</b>
<b>NET ASSETS</b>	<b>755,138</b>	<b>564,200</b>	<b>190,938</b>

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Nonleveraged ESOPs</b>	<b>Leveraged ESOPs</b>
<b>INCOME</b>			
<b>Contributions received or receivable from:</b>			
Employers	\$15,436	\$11,370	\$4,066
Participants	28,518	22,221	6,297
Others (including rollovers)	1,328	990	338
Noncash contributions	<u>724</u>	<u>491</u>	<u>233</u>
<b>Total contributions</b>	<b>46,006</b>	<b>35,071</b>	<b>10,935</b>
<b>Interest earnings:</b>			
Interest-bearing cash	1,312	1,095	216
U. S. Government securities	129	93	36
Corporate debt instruments	99	49	50
Non-participant loans	21	12	9
Participant loans	497	415	82
Other or unspecified interest	<u>985</u>	<u>790</u>	<u>196</u>
<b>Total interest earnings</b>	<b>3,043</b>	<b>2,454</b>	<b>589</b>
<b>Dividends:</b>			
Preferred stock	490	199	291
Common stock	<u>5,817</u>	<u>3,566</u>	<u>2,251</u>
<b>Total dividend income</b>	<b>6,307</b>	<b>3,766</b>	<b>2,542</b>
<b>Rents</b>	<b>2</b>	<b>2</b>	<b>*/</b>
<b>Net gain (loss) on sale of assets</b>	<b>4,275</b>	<b>3,056</b>	<b>1,219</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	857	840	18
Other unrealized appreciation	<u>29,224</u>	<u>15,774</u>	<u>13,450</u>
<b>Total unrealized appreciation</b>	<b>30,081</b>	<b>16,614</b>	<b>13,467</b>

(continued...)

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2006**  
(amounts in millions)

<b>Income and Expenses</b>	<b>Total</b>	<b>Nonleveraged ESOPs</b>	<b>Leveraged ESOPs</b>
Net inv. gain from common/col. trusts	\$5,403	\$3,801	\$1,602
Net inv. gain from pooled sep. accounts	430	388	42
Net inv. gain from master trusts	32,320	27,167	5,153
Net inv. gain from 103-12 inv. entities	119	110	9
Net inv. gain from reg. Inv. companies	13,042	10,090	2,953
Other or unspecified income	<u>1,320</u>	<u>1,118</u>	<u>202</u>
<b>TOTAL INCOME</b>	<b>142,347</b>	<b>103,635</b>	<b>38,712</b>
<b>EXPENSES</b>			
<b>Benefit payments and payments to provide benefits</b>			
Direct benefit payments	63,262	47,917	15,344
Payments to ins. carriers for benefits	1	1	*/
Other or unspecified benefits	<u>189</u>	<u>80</u>	<u>109</u>
<b>Total benefit payments</b>	<b>63,451</b>	<b>47,998</b>	<b>15,453</b>
<b>Interest expense</b>	<b>1,012</b>	<b>150</b>	<b>861</b>
<b>Corrective distributions</b>	<b>29</b>	<b>16</b>	<b>13</b>
<b>Deemed distrib. of partic. loans</b>	<b>86</b>	<b>73</b>	<b>13</b>
<b>Administrative expenses:</b>			
Professional fees	69	35	34
Contract administrator fees	68	52	17
Investment advisory and management fees	101	76	25
Other or unspecified admin. expenses	<u>115</u>	<u>81</u>	<u>34</u>
<b>Total administrative expenses</b>	<b>353</b>	<b>243</b>	<b>110</b>
<b>Unspecified expenses</b>	<b><u>22</u></b>	<b><u>2</u></b>	<b><u>20</u></b>
<b>TOTAL EXPENSES</b>	<b>64,953</b>	<b>48,482</b>	<b>16,471</b>
<b>NET INCOME</b>	<b>77,394</b>	<b>55,153</b>	<b>22,241</b>

NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.

**TABLE D16. Number of Defined Contribution Plans, Total Participants,  
Active Participants, Assets, Contributions, and Benefits  
by 401(k) and ESOP status, 2006**

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/
<b>TOTAL</b>	<b>645,971</b>	<b>79,849</b>	<b>65,832</b>	<b>\$3,216,160</b>	<b>\$276,795</b>	<b>\$260,340</b>
401(k), not ESOP	464,292	59,604	49,950	2,069,698	208,598	170,132
ESOP, not 401(k)	5,767	1,817	1,395	86,652	4,262	6,069
401(k) and ESOP	1,361	10,691	8,401	698,545	42,635	59,085
Not 401(k), not ESOP	174,551	7,737	6,085	361,265	21,300	25,053

*NOTE: Total participant and active participant definitions were changed beginning with the 2005 Private Pension Plan Bulletin. See page 2 of that publication for 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 2006.*

## **Appendix A: Notes on Changes Between Versions of the *2006 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.