

Notes on Changes to the 2009 Private Pension Plan Bulletin

January 2015 Update

- In the Table of Contents, the title of Table A2 was changed from “Number of Participants in Pension Plans by type of plan entity, type of plan, and type of participant, 2009” to “Number of Participants in Pension Plans by type of plan and type of participant, 2009.”
- Rounding errors were corrected in the second bullet on page 2 of the Highlights section.
- Footnote 1 from Tables A1, A1(a), and A1(b) was updated to reflect the most recent filing requirements for 403(b)(1) and 403(b)(7) plans.
- On Table A4, the label “Other expenses” was changed to “Other or unspecified expenses.” On Table D8, the label “Other of unspecified expenses” was changed to “Other or unspecified expenses.”
- The variable IOB_EXP was overstated for some observations in the file BUL09.sas. This led to an overstatement of “Other or unspecified expenses” in Tables A4 and D8. Both the dataset and Tables have been corrected.
- 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.
- In Appendix: Changes for the 2009 Private Pension Plan Research File and the 2009 Private Pension Plan Bulletin, two typographical errors were corrected. First, the text on page 66 “mailed paper Form 5500s filings” was corrected to state “mailed paper Form 5500 filings.” Second, the text on page 67 “submitted paper Form 5500 filing” was corrected to state “submitted paper Form 5500 filings.”