

Schedule C Bulletin – Service Provider Information
Abstract of 2010 Form 5500 Private Pension Annual Reports

U.S. Department of Labor
Employee Benefits Security
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INTRODUCTION

Schedule C of the Form 5500 captures information regarding service providers contracted by private pension and welfare plans along with Direct Filing Entities (DFE).¹ This information includes, but is not limited to, the names and employer identification numbers of the providers, a description of the services provided, and the amount paid for services. This form was significantly updated prior to release of the 2009 Form 5500.

This report captures important information that is reported on the Schedule C. The parts of the Schedule C that are of interest are:

- Part I – Service Provider Information – Item 1 – Information on Persons Receiving Only Eligible Indirect Compensation and
- Part I – Service Provider Information – Item 2 – Information on Other Service Providers Receiving Direct or Indirect Compensation.

¹“ Some plans participate in certain trusts, accounts, and other investment arrangements that file the Form 5500 annual return/report as a DFE. A Form 5500 must be filed for a master trust investment account (MTIA). A Form 5500 is not required but may be filed for a common/collective trust (CCT), pooled separate account (PSA), 103-12 investment entity (103-12 IE), or group insurance arrangement (GIA). However, plans that participate in CCTs, PSAs, 103-12 IEs, or GIAs that file as DFEs generally are eligible for certain annual reporting relief. For reporting purposes, a CCT, PSA, 103-12 IE, or GIA is considered a DFE only when a Form 5500 and all required schedules and attachments re filed for it in accordance with the following instructions.” Page 4, Instructions for Form 5500 Annual Return/Report of Employee Benefit Plan.

WHO MUST FILE

Schedule C must be filed by large pension plans (generally those with 100 or more participants as of the beginning of the plan year), master trust investment accounts, 103-12 investment entities, and group insurance arrangements if any service provider was paid \$5,000 or more in compensation, or an accountant or enrolled actuary was terminated.

DIRECT AND INDIRECT COMPENSATION

An important distinction mentioned in The Instructions for Form 5500 (the Instructions) is the difference between direct and indirect compensation. According to the Instructions, direct compensation includes all payments made directly by the plan for services rendered to the plan. Examples of direct compensation include “direct payments by the plan out of a plan account, charges to plan forfeiture accounts and fee recapture accounts, charges to a plan’s trust account before allocations are made to individual participant accounts, and direct charges to plan participant individual accounts.”

Indirect compensation, alternatively, includes payments received by providers from sources other than the plan for services rendered to the plan. For purposes of indirect compensation, only payments made for the provision of services to the plan are included, i.e. payments made to employees that would have been made whether or not the services were performed are not considered indirect compensation for reporting purposes.

There are also several important distinctions regarding what may or may not be considered indirect compensation for reporting purposes. Specifically, “the investment of plan assets and payment of premiums for insurance contracts, however, are not in and of themselves payments for services rendered to the plan for purposes of Schedule C reporting, and the investment and payment of premiums themselves are not reportable compensation for purposes of Part I of the Schedule C.”

Items that are considered reportable indirect compensation include “fees and expense reimbursement payments received by a person from mutual funds, bank commingled trusts, insurance company pooled separate accounts, and other separately managed accounts and pooled investment funds in which the plan invests that are charged against the fund or account and reflected into the value of the plan’s investment (such as management fees paid by a mutual fund to its investment adviser, sub-transfer agency fees, shareholder servicing fees, account maintenance fees, and 12b-1 distribution fees).”

Expanding on the idea of charges against an investment fund², examples considered reportable indirect compensation include “the fund’s investment adviser asset-based investment management fee from the fund, brokerage commissions and fees charged in connection with purchases and sales of

² “Investment funds would include mutual funds, bank common and collective trusts, and insurance company pooled separate accounts. In the Department’s view, the term would also include separately managed investment accounts that contain assets of an individual plan.” Q3: Can the alternative reporting option for “eligible indirect compensation” be used to report compensation paid or received in separately managed investment accounts of a single plan? http://www.dol.gov/ebsa/faqs/faq_scheduleC.html

interests in the fund, fees related to purchases and sales of interests in the fund (including 12b-1 fees³), fees for providing services to plan investors or plan participants such as communication and other shareholder services, and fees relating to the administration of the employee benefit plan” are all considered reportable indirect compensation.”

Additional examples of reportable indirect compensation are:

- Finder’s fees
- Float revenue
- Brokerage commissions (regardless of whether the broker is granted discretion)
- Research or other products or services, other than execution, received from a broker-dealer or other third party in connection with securities transactions (soft dollars)
- Other transaction based fees received in connection with transactions or services involving the plan whether or not they are capitalized as investment costs

It is important to note that certain types of non-monetary compensation can be excluded from Schedule C reporting.⁴

³ “...fees paid by the fund [mutual fund] out of fund assets to cover distribution expenses and sometimes shareholder service expenses. “12b-1 fees” get their name from the SEC rule that authorizes a fund to pay them. The rule permits a fund to pay distribution fees out of fund assets only if the fund has adopted a plan (12b-1 plan) authorizing their payment. <http://www.sec.gov/answers/mffees.htm#distribution>

⁴ See Page 23 of the Instructions for more information.

**Table A1. Direct and Indirect Compensation
Reported by Private Pension Plans
by type of service, 2010
(amounts in millions)**

Type of Service	Total	Direct Compensation	Indirect Compensation	Type of Service	Total	Direct Compensation	Indirect Compensation
Accounting (including auditing)	\$311	\$302	\$9	Participant communication	\$453	\$386	\$67
Actuarial	793	789	4	Foreign entity (e.g. an agent or broker, bank, insurance company, etc. not operating with jurisdictional boundaries of the United State)	12	2	10
Claims processing	250	228	22	Other services	372	313	59
Contract administrator	789	773	16	Direct payment from the plan	3,129	3,030	99
Plan administrator	337	334	3	Investment management fees paid directly by plan	2,469	2,436	33
Recordkeeping and information management (computing, tabulating, data processing, etc.)	1,451	1,297	154	Investment management fees paid indirectly by plan	837	553	284
Consulting (general)	279	255	24	Insurance brokerage commissions and fees	32	15	17
Consulting (pension)	305	291	14	Sales loads (front end and deferred)	26	24	2
Custodial (other than securities)	136	120	16	Other commissions	54	22	32
Custodial (securities)	415	379	36	Non-monetary compensation	94	86	8
Trustee (individual)	59	58	1	Redemption fees	50	46	4
Trustee (bank, trust company or similar financial institution)	842	769	73	Product termination fees (surrender charges, etc.)	9	6	3
Insurance agents and brokers	56	49	7	Shareholder servicing fees	385	277	108
Insurance services	38	36	2	Sub-transfer agency fees	572	389	183
Trustee (discretionary)	88	83	5	Finders' fees/placement fees	63	55	8
Trustee (directed)	322	268	54	Float revenue	393	326	67
Investment advisory (participants)	246	211	35	Distribution (12b-1) fees	421	254	167
Investment advisory (plan)	913	882	31	Recordkeeping fees	1,165	971	194
Investment management	3,311	3,061	250	Account maintenance fees	546	422	124
Legal	327	326	1	Insurance mortality and expense charge	77	15	62
Employee (plan)	198	195	3	Other insurance wrap fees	63	46	17
Named fiduciary	44	43	1	Soft dollar commissions	594	548	46
Real estate brokerage	1	1	*/	Consulting fees	103	90	13
Securities brokerage	101	82	19	Securities brokerage commissions and fees	296	226	70
Valuation (appraisals, etc.)	92	91	1	Other investment fees and expenses	283	219	64
Employee (plan sponsor)	28	28	*/	Other insurance fees and expenses	27	26	1
Copying and duplicating	89	82	7	Other fees	530	464	66
Participant loan processing	856	762	94				

Note: Includes multiple counting of payments made to service providers for services of more than one type.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

*/ Less than \$500,000.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A2. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by industry and type of plan, 2010

Industry	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	66,791	\$9,479	\$795	8,437	\$6,539	\$242	58,354	\$2,941	\$553
Industry not reported	11	2	*/	-	-	-	11	2	*/
Agriculture	623	36	4	91	22	1	532	14	3
Mining	630	79	7	126	54	1	504	25	6
Construction	3,796	1,045	67	590	777	28	3,206	269	38
Manufacturing	15,241	2,773	147	2,945	1,806	39	12,296	967	108
Transportation	2,154	609	58	266	477	40	1,888	132	18
Communications and Information	1,723	477	17	251	344	3	1,472	133	14
Utilities	565	412	11	197	350	5	368	63	6
Wholesale trade	3,600	189	32	290	108	1	3,310	81	31
Retail trade	4,343	522	45	220	323	12	4,123	200	32
Finance, insurance & real estate	6,438	1,338	94	1,148	1,028	26	5,290	310	68
Services	25,747	1,817	300	1,942	1,118	79	23,805	699	221
Misc. organizations 1/	1,920	178	14	371	133	6	1,549	45	8

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

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

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A3. Number of Single Employer Pension Plans with 100 or More Participants,
Direct and Indirect Payments for Services
by industry and type of plan, 2010**

Industry	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	64,233	\$6,649	\$660	7,050	\$4,095	\$134	57,183	\$2,554	\$526
Industry not reported	11	2	*/	-	-	-	11	2	*/
Agriculture	613	31	4	83	18	1	530	13	3
Mining	615	74	6	120	50	1	495	25	5
Construction	2,692	77	25	52	8	*/	2,640	69	25
Manufacturing	15,044	2,573	143	2,817	1,617	36	12,227	956	107
Transportation	1,999	194	18	174	89	2	1,825	105	15
Communications and Information	1,682	376	17	226	260	3	1,456	116	13
Utilities	556	403	11	194	342	5	362	61	6
Wholesale trade	3,563	176	31	269	96	1	3,294	80	30
Retail trade	4,247	327	35	146	135	4	4,101	191	32
Finance, insurance & real estate	5,907	787	77	847	554	12	5,060	233	66
Services	25,526	1,549	285	1,824	875	69	23,702	674	216
Misc. organizations 1/	1,778	80	8	298	52	1	1,480	27	7

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

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

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

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A4. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by industry and type of plan, 2010

Industry	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	2,558	\$2,830	\$135	1,387	\$2,443	\$107	1,171	\$387	\$28
Agriculture	10	5	-	8	4	-	2	1	-
Mining	15	5	1	6	4	*/	9	1	1
Construction	1,104	968	42	538	768	28	566	200	14
Manufacturing	197	200	3	128	189	2	69	11	1
Transportation	155	415	40	92	388	37	63	26	2
Communications and Information	41	101	1	25	84	*/	16	17	1
Utilities	9	10	*/	3	8	-	6	2	*/
Wholesale trade	37	13	1	21	12	*/	16	1	1
Retail trade	96	196	9	74	187	9	22	8	1
Finance, insurance & real estate	531	551	17	301	474	15	230	77	2
Services	221	268	16	118	243	10	103	25	5
Misc. organizations 1/	142	99	6	73	81	6	69	18	1

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

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

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A5. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services
by industry and extent of participant direction, 2010**

Industry	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	58,354	\$2,941	\$553	4,907	\$427	\$31	1,590	\$296	\$25	51,857	\$2,217	\$497
Industry not reported	11	2	*/	7	2	-	-	-	-	4	*/	*/
Agriculture	532	14	3	28	2	*/	22	4	*/	482	8	3
Mining	504	25	6	19	2	*/	21	2	*/	464	22	6
Construction	3,206	269	38	517	121	6	105	20	2	2,584	127	31
Manufacturing	12,296	967	108	620	33	1	453	103	5	11,223	831	101
Transportation	1,888	132	18	95	28	1	47	8	3	1,746	96	14
Communications and Information	1,472	133	14	58	17	*/	46	34	*/	1,368	82	13
Utilities	368	63	6	18	1	1	41	35	1	309	26	5
Wholesale trade	3,310	81	31	230	10	1	102	9	1	2,978	63	30
Retail trade	4,123	200	32	221	20	1	100	15	*/	3,802	164	31
Finance, insurance & real estate	5,290	310	68	384	65	1	227	18	4	4,679	228	63
Services	23,805	699	221	2,427	106	19	417	49	8	20,961	544	194
Misc. organizations 2/	1,549	45	8	283	20	1	9	*/	*/	1,257	26	7

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

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

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A6. Number of Single Employer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by industry and extent of participant direction, 2010

Industry	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	57,183	\$2,554	\$526	4,387	\$214	\$25	1,535	\$263	\$24	51,261	\$2,077	\$477
Industry not reported	11	2	*/	7	2	-	-	-	-	4	*/	*/
Agriculture	530	13	3	27	1	*/	22	4	*/	481	8	3
Mining	495	25	5	17	2	*/	21	2	*/	457	21	5
Construction	2,640	69	25	255	10	*/	72	3	1	2,313	56	24
Manufacturing	12,227	956	107	604	32	1	451	102	5	11,172	822	101
Transportation	1,825	105	15	70	14	*/	44	3	3	1,711	88	12
Communications and Information	1,456	116	13	55	4	*/	46	34	*/	1,355	78	13
Utilities	362	61	6	17	1	1	41	35	1	304	24	5
Wholesale trade	3,294	80	30	223	9	1	100	9	1	2,971	63	29
Retail trade	4,101	191	32	214	15	1	99	15	*/	3,788	162	31
Finance, insurance & real estate	5,060	233	66	249	13	1	219	12	4	4,592	208	61
Services	23,702	674	216	2,393	98	19	412	44	8	20,897	532	189
Misc. organizations 2/	1,480	27	7	256	13	1	8	*/	*/	1,216	14	6

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

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

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A7. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by industry and extent of participant direction, 2010

Industry	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	1,171	\$387	\$28	520	\$213	\$7	55	\$33	\$1	596	\$140	\$20
Agriculture	2	1	-	1	1	-	-	-	-	1	*/	-
Mining	9	1	1	2	*/	-	-	-	-	7	1	1
Construction	566	200	14	262	111	6	33	17	1	271	72	7
Manufacturing	69	11	1	16	2	*/	2	*/	*/	51	9	1
Transportation	63	26	2	25	14	1	3	5	*/	35	8	2
Communications and Information	16	17	1	3	13	-	-	-	-	13	4	1
Utilities	6	2	*/	1	*/	-	-	-	-	5	1	*/
Wholesale trade	16	1	1	7	1	*/	2	*/	-	7	*/	1
Retail trade	22	8	1	7	6	*/	1	*/	-	14	2	*/
Finance, insurance & real estate	230	77	2	135	51	*/	8	6	*/	87	20	1
Services	103	25	5	34	8	*/	5	5	*/	64	12	5
Misc. organizations 2/	69	18	1	27	7	*/	1	*/	*/	41	11	1

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

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

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A8. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by number of participants and type of plan, 2010

Number of Participants	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	66,791	\$9,479	\$795	8,437	\$6,539	\$242	58,354	\$2,941	\$553
100-249	28,800	369	148	2,019	97	22	26,781	272	126
250-499	15,911	365	105	1,644	145	3	14,267	221	102
500-999	9,165	427	81	1,350	234	4	7,815	193	78
1,000-2,499	6,800	818	114	1,521	542	32	5,279	276	82
2,500-4,999	2,871	805	74	776	574	24	2,095	231	50
5,000-9,999	1,624	991	72	520	748	28	1,104	243	43
10,000-19,999	868	1,030	44	285	788	13	583	242	31
20,000-49,999	522	2,161	62	210	1,352	40	312	809	22
50,000 or more	230	2,514	95	112	2,059	76	118	455	20

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: The term "participants" refers to 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.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A9. Number of Single Employer Pension Plans with 100 or More Participants,
Direct and Indirect Payments for Services
by number of participants and type of plan, 2010**

Number of Participants	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	64,233	\$6,649	\$660	7,050	\$4,095	\$134	57,183	\$2,554	\$526
100-249	28,589	354	147	1,925	87	22	26,664	267	125
250-499	15,538	320	104	1,464	111	3	14,074	208	101
500-999	8,667	315	77	1,067	145	2	7,600	170	76
1,000-2,499	6,144	528	104	1,166	319	27	4,978	209	76
2,500-4,999	2,510	510	62	584	345	16	1,926	165	46
5,000-9,999	1,404	667	56	403	483	16	1,001	185	40
10,000-19,999	751	683	35	204	496	7	547	186	28
20,000-49,999	447	1,746	40	158	989	21	289	756	19
50,000 or more	183	1,528	35	79	1,119	20	104	409	15

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

Note: The term "participants" refers to 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.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A10. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by number of participants and type of plan, 2010

Number of Participants	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	2,558	\$2,830	\$135	1,387	\$2,443	\$107	1,171	\$387	\$28
100-249	211	15	1	94	10	*/	117	5	1
250-499	373	46	1	180	34	*/	193	12	1
500-999	498	112	4	283	89	2	215	23	2
1,000-2,499	656	290	10	355	223	4	301	67	6
2,500-4,999	361	295	12	192	229	8	169	66	4
5,000-9,999	220	324	16	117	265	13	103	58	4
10,000-19,999	117	347	9	81	291	6	36	56	3
20,000-49,999	75	416	22	52	363	19	23	53	3
50,000 or more	47	986	60	33	940	55	14	46	5

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

Note: The term "participants" refers to 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.

*/ Less than \$500,000.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A11. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services
by number of participants and extent of participant direction, 2010**

Number of Participants	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	58,354	\$2,941	\$553	4,907	\$427	\$31	1,590	\$296	\$25	51,857	\$2,217	\$497
100-249	26,781	272	126	1,991	35	3	554	13	3	24,236	223	119
250-499	14,267	221	102	1,148	29	3	318	11	3	12,801	181	96
500-999	7,815	193	78	742	31	3	195	9	2	6,878	153	73
1,000-2,499	5,279	276	82	546	60	5	204	17	3	4,529	198	75
2,500-4,999	2,095	231	50	242	49	4	126	23	4	1,727	159	42
5,000-9,999	1,104	243	43	127	35	4	82	29	4	895	179	35
10,000-19,999	583	242	31	68	69	5	46	28	3	469	145	23
20,000-49,999	312	809	22	33	40	2	47	75	2	232	694	18
50,000 or more	118	455	20	10	79	2	18	91	1	90	285	16

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: The term "participants" refers to 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.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A12. Number of Single Employer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by number of participants and extent of participant direction, 2010

Number of Participants	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	57,183	\$2,554	\$526	4,387	\$214	\$25	1,535	\$263	\$24	51,261	\$2,077	\$477
100-249	26,664	267	125	1,939	32	3	549	13	3	24,176	221	119
250-499	14,074	208	101	1,056	21	3	316	11	3	12,702	176	96
500-999	7,600	170	76	642	19	3	186	8	2	6,772	144	71
1,000-2,499	4,978	209	76	416	23	4	191	11	2	4,371	174	70
2,500-4,999	1,926	165	46	171	16	4	110	15	3	1,645	134	39
5,000-9,999	1,001	185	40	85	10	3	76	20	4	840	154	32
10,000-19,999	547	186	28	51	24	4	45	26	3	451	136	21
20,000-49,999	289	756	19	22	14	*/	45	72	2	222	670	17
50,000 or more	104	409	15	5	53	*/	17	87	1	82	268	13

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

Note: The term "participants" refers to 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.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A13. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by number of participants and extent of participant direction, 2010

Number of Participants	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	1,171	\$387	\$28	520	\$213	\$7	55	\$33	\$1	596	\$140	\$20
100-249	117	5	1	52	3	*/	5	*/	*/	60	2	*/
250-499	193	12	1	92	7	*/	2	*/	*/	99	5	*/
500-999	215	23	2	100	13	*/	9	1	-	106	9	2
1,000-2,499	301	67	6	130	37	*/	13	6	*/	158	24	5
2,500-4,999	169	66	4	71	33	1	16	8	1	82	25	3
5,000-9,999	103	58	4	42	24	1	6	9	*/	55	25	3
10,000-19,999	36	56	3	17	45	1	1	2	-	18	9	2
20,000-49,999	23	53	3	11	26	2	2	3	-	10	24	1
50,000 or more	14	46	5	5	25	2	1	4	-	8	17	3

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

Note: The term "participants" refers to 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.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A14. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by amount of assets and type of plan, 2010

Amount of Assets	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	66,791	\$9,479	\$795	8,437	\$6,539	\$242	58,354	\$2,941	\$553
None or not reported	35	1	-	8	*/	-	27	*/	-
\$1-24K	44	*/	*/	4	*/	-	40	*/	*/
25-49K	40	*/	*/	4	*/	-	36	*/	*/
50-99K	87	1	*/	5	*/	-	82	*/	*/
100-249K	369	2	*/	15	1	-	354	1	*/
250-499k	911	3	1	14	1	-	897	3	1
500-999K	2,379	12	3	48	2	*/	2,331	10	3
1-2.49M	8,734	64	20	334	10	*/	8,400	54	20
2.5-4.9M	11,433	137	49	787	30	1	10,646	107	49
5-9.9M	13,086	228	78	1,166	64	2	11,920	164	76
10-24.9M	13,598	446	131	1,779	181	3	11,819	265	127
25-49.9M	6,214	429	90	1,187	238	24	5,027	191	66
50-74.9M	2,552	300	36	640	190	2	1,912	109	34
75-99.9M	1,479	261	20	437	183	2	1,042	78	17
100-149.9M	1,651	376	36	484	268	6	1,167	109	30
150-199.9M	886	288	47	273	203	31	613	85	16
200-249.9M	566	260	16	198	199	8	368	60	8
250-499.9M	1,263	827	53	441	639	24	822	188	29
500-999.9M	699	887	54	266	685	21	433	202	33
1-2.49B	486	1,965	56	209	1,210	26	277	755	31
2.5B or more	279	2,993	106	138	2,435	92	141	558	14

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A15. Number of Single Employer Pension Plans with 100 or More Participants,
Direct and Indirect Payments for Services
by amount of assets and type of plan, 2010**

Amount of Assets	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	64,233	\$6,649	\$660	7,050	\$4,095	\$134	57,183	\$2,554	\$526
None or not reported	34	1	-	8	*/	-	26	*/	-
\$1-24K	40	*/	*/	1	*/	-	39	*/	*/
25-49K	37	*/	*/	1	*/	-	36	*/	*/
50-99K	82	*/	*/	1	*/	-	81	*/	*/
100-249K	355	1	*/	4	*/	-	351	1	*/
250-499k	900	3	1	11	*/	-	889	2	1
500-999K	2,359	11	3	42	1	*/	2,317	10	3
1-2.49M	8,667	61	20	314	8	*/	8,353	53	20
2.5-4.9M	11,294	127	49	745	25	1	10,549	103	48
5-9.9M	12,856	206	77	1,083	52	2	11,773	153	76
10-24.9M	13,114	371	127	1,557	132	3	11,557	239	124
25-49.9M	5,812	313	86	960	156	23	4,852	157	63
50-74.9M	2,321	207	33	505	118	1	1,816	89	32
75-99.9M	1,289	159	17	320	103	1	969	55	16
100-149.9M	1,465	244	31	362	159	3	1,103	84	27
150-199.9M	777	199	42	216	141	29	561	58	13
200-249.9M	476	151	14	138	113	6	338	38	8
250-499.9M	1,091	529	39	324	401	14	767	128	25
500-999.9M	602	584	38	194	417	9	408	167	30
1-2.49B	417	1,402	34	152	706	7	265	696	27
2.5B or more	245	2,081	49	112	1,561	35	133	519	14

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A16. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by amount of assets and type of plan, 2010

Amount of Assets	All Plans			Defined Benefit			Defined Contribution		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	2,558	\$2,830	\$135	1,387	\$2,443	\$107	1,171	\$387	\$28
None or not reported	1	-	-	-	-	-	1	-	-
\$1-24K	4	*/	-	3	*/	-	1	*/	-
25-49K	3	*/	-	3	*/	-	-	-	-
50-99K	5	*/	-	4	*/	-	1	*/	-
100-249K	14	1	-	11	1	-	3	*/	-
250-499k	11	1	-	3	*/	-	8	*/	-
500-999K	20	1	*/	6	*/	-	14	*/	*/
1-2.49M	67	3	*/	20	2	*/	47	1	*/
2.5-4.9M	139	10	*/	42	6	*/	97	4	*/
5-9.9M	230	22	*/	83	12	*/	147	10	*/
10-24.9M	484	75	3	222	49	*/	262	26	3
25-49.9M	402	116	4	227	82	1	175	34	3
50-74.9M	231	93	3	135	72	1	96	20	2
75-99.9M	190	102	3	117	80	1	73	22	1
100-149.9M	186	133	5	122	108	3	64	25	3
150-199.9M	109	88	5	57	61	2	52	27	3
200-249.9M	90	109	2	60	86	2	30	22	*/
250-499.9M	172	298	14	117	238	10	55	60	4
500-999.9M	97	304	16	72	268	12	25	35	3
1-2.49B	69	563	23	57	504	19	12	59	4
2.5B or more	34	912	57	26	874	56	8	39	*/

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table A17. Number of Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services
by amount of assets and extent of participant direction, 2010**

Amount of Assets	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	58,354	\$2,941	\$553	4,907	\$427	\$31	1,590	\$296	\$25	51,857	\$2,217	\$497
None or not reported	27	*/	-	12	*/	-	-	-	-	15	*/	-
\$1-24K	40	*/	*/	4	*/	-	-	-	-	36	*/	*/
25-49K	36	*/	*/	6	*/	-	-	-	-	30	*/	*/
50-99K	82	*/	*/	6	*/	*/	-	-	-	76	*/	*/
100-249K	354	1	*/	28	*/	*/	4	*/	-	322	1	*/
250-499k	897	3	1	75	1	*/	3	*/	-	819	2	1
500-999K	2,331	10	3	187	2	*/	10	*/	*/	2,134	8	3
1-2.49M	8,400	54	20	644	6	1	85	1	*/	7,671	47	19
2.5-4.9M	10,646	107	49	802	12	2	140	2	1	9,704	93	46
5-9.9M	11,920	164	76	899	22	3	269	5	2	10,752	137	72
10-24.9M	11,819	265	127	969	38	3	379	13	3	10,471	214	120
25-49.9M	5,027	191	66	494	35	2	193	10	2	4,340	146	62
50-74.9M	1,912	109	34	216	23	2	100	7	2	1,596	79	30
75-99.9M	1,042	78	17	111	20	1	54	4	2	877	54	15
100-149.9M	1,167	109	30	142	25	3	73	10	2	952	73	26
150-199.9M	613	85	16	75	22	2	34	6	*/	504	58	13
200-249.9M	368	60	8	40	13	2	27	6	*/	301	41	6
250-499.9M	822	188	29	118	39	6	83	25	2	621	124	21
500-999.9M	433	202	33	40	30	2	57	33	4	336	140	27
1-2.49B	277	755	31	29	72	3	47	58	5	201	625	23
2.5B or more	141	558	14	10	66	*/	32	117	2	99	375	12

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A18. Number of Single Employer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by amount of assets and extent of participant direction, 2010

Amount of Assets	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	57,183	\$2,554	\$526	4,387	\$214	\$25	1,535	\$263	\$24	51,261	\$2,077	\$477
None or not reported	26	*/	-	11	*/	-	-	-	-	15	*/	-
\$1-24K	39	*/	*/	3	*/	-	-	-	-	36	*/	*/
25-49K	36	*/	*/	6	*/	-	-	-	-	30	*/	*/
50-99K	81	*/	*/	5	*/	*/	-	-	-	76	*/	*/
100-249K	351	1	*/	26	*/	*/	4	*/	-	321	1	*/
250-499k	889	2	1	69	*/	*/	3	*/	-	817	2	1
500-999K	2,317	10	3	176	2	*/	10	*/	*/	2,131	8	3
1-2.49M	8,353	53	20	619	5	1	85	1	*/	7,649	47	19
2.5-4.9M	10,549	103	48	754	9	2	137	2	1	9,658	91	46
5-9.9M	11,773	153	76	820	14	2	265	5	2	10,688	134	71
10-24.9M	11,557	239	124	845	23	3	371	12	3	10,341	204	118
25-49.9M	4,852	157	63	429	16	2	187	9	2	4,236	132	60
50-74.9M	1,816	89	32	174	10	2	95	6	1	1,547	73	28
75-99.9M	969	55	16	85	6	1	52	4	2	832	45	14
100-149.9M	1,103	84	27	120	12	2	68	8	2	915	64	23
150-199.9M	561	58	13	52	5	1	31	4	*/	478	48	12
200-249.9M	338	38	8	32	2	2	22	3	*/	284	33	6
250-499.9M	767	128	25	98	13	5	75	13	1	594	101	19
500-999.9M	408	167	30	33	15	2	52	24	4	323	127	24
1-2.49B	265	696	27	21	25	*/	47	58	5	197	614	22
2.5B or more	133	519	14	9	54	*/	31	114	2	93	352	12

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Single employer plans include plans of controlled groups of corporations and multiple-employer noncollectively bargained plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

Table A19. Number of Multiemployer Pension Plans with 100 or More Participants, Direct and Indirect Payments for Services by amount of assets and extent of participant direction, 2010

Amount of Assets	All Plans			No Participant Direction			Partial Participant Direction 1/			Total Participant Direction		
	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)	Number of Plans	Direct Payments (millions)	Indirect Payments (millions)
Total	1,171	\$387	\$28	520	\$213	\$7	55	\$33	\$1	596	\$140	\$20
None or not reported	1	-	-	1	-	-	-	-	-	-	-	-
\$1-24K	1	*/	-	1	*/	-	-	-	-	-	-	-
50-99K	1	*/	-	1	*/	-	-	-	-	-	-	-
100-249K	3	*/	-	2	*/	-	-	-	-	1	-	-
250-499k	8	*/	-	6	*/	-	-	-	-	2	*/	-
500-999K	14	*/	*/	11	*/	*/	-	-	-	3	*/	*/
1-2.49M	47	1	*/	25	1	*/	-	-	-	22	1	*/
2.5-4.9M	97	4	*/	48	2	*/	3	*/	-	46	2	*/
5-9.9M	147	10	*/	79	7	*/	4	*/	-	64	3	*/
10-24.9M	262	26	3	124	15	1	8	1	*/	130	10	2
25-49.9M	175	34	3	65	20	*/	6	1	*/	104	14	3
50-74.9M	96	20	2	42	13	*/	5	1	*/	49	6	2
75-99.9M	73	22	1	26	13	*/	2	*/	*/	45	9	1
100-149.9M	64	25	3	22	13	*/	5	2	*/	37	10	3
150-199.9M	52	27	3	23	16	2	3	1	*/	26	9	1
200-249.9M	30	22	*/	8	11	*/	5	3	*/	17	9	*/
250-499.9M	55	60	4	20	26	1	8	12	1	27	22	3
500-999.9M	25	35	3	7	15	*/	5	9	*/	13	12	3
1-2.49B	12	59	4	8	48	3	-	-	-	4	11	1
2.5B or more	8	39	*/	1	12	-	1	4	-	6	23	*/

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: Multiemployer plans include multiple-employer collectively bargained plans.

1/ The portion of investments directed by the participant would generally consist of employee contributions.

*/ Less than \$500,000.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table B1. Average Direct and Indirect Payments of Pension Plans
with 100 or More Participants as a Percentage of Total Assets
by industry and type of plan, 2010**

Industry	All Plans		Defined Benefit		Defined Contribution	
	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/
Plans with \$0 in Direct and Indirect Payments	2,274		283		1,991	
Total with Non-\$0 in Direct and Indirect Payments	64,517	0.40%	8,154	0.68%	56,363	0.38%
Industry not reported	10	0.09%	-	-	10	0.09%
Agriculture	573	0.55%	90	1.35%	483	0.42%
Mining	599	0.22%	121	0.42%	478	0.19%
Construction	3,700	0.49%	587	0.62%	3,113	0.47%
Manufacturing	14,712	0.39%	2,849	0.62%	11,863	0.36%
Transportation	2,091	0.49%	262	1.79%	1,829	0.36%
Communications and Information	1,668	0.31%	248	0.88%	1,420	0.25%
Utilities	543	0.18%	193	0.23%	350	0.17%
Wholesale trade	3,474	0.32%	275	1.12%	3,199	0.28%
Retail trade	4,215	0.42%	218	1.09%	3,997	0.39%
Finance, insurance & real estate	6,175	0.36%	1,065	0.42%	5,110	0.35%
Services	24,901	0.42%	1,891	0.65%	23,010	0.41%
Misc. organizations 2/	1,856	0.42%	355	0.68%	1,501	0.37%

Note: To arrive at the average direct and indirect payments as a percentage of assets, the percentage is calculated at the plan level, as opposed to the cell level. The sum of the percentages is then divided by the number of plans in the cell. This is different from a calculation that aggregates all direct and indirect payments within a cell and divides by the aggregate total assets of the plans in the cell.

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with years prior to 2006.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

1/ The denominator for the calculation is the total assets reported as of the end of the plan year on Schedule H. In the event that value was zero, beginning of year assets was used.

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

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table B2. Average Direct and Indirect Payments of Pension Plans
with 100 or More Participants as a Percentage of Total Assets
by number of participants and type of plan, 2010**

Number of Participants	All Plans		Defined Benefit		Defined Contribution	
	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/
Plans with \$0 in Direct and Indirect Payments	2,274		283		1,991	
Total with Non-\$0 in Direct and Indirect Payments	64,517	0.40%	8,154	0.68%	56,363	0.38%
100-249	27,637	0.46%	1,903	1.30%	25,734	0.43%
250-499	15,368	0.37%	1,577	0.95%	13,791	0.34%
500-999	8,894	0.53%	1,309	0.72%	7,585	0.51%
1,000-2,499	6,606	0.25%	1,476	0.41%	5,130	0.22%
2,500-4,999	2,816	0.20%	768	0.34%	2,048	0.16%
5,000-9,999	1,595	0.19%	516	0.31%	1,079	0.15%
10,000-19,999	851	0.17%	283	0.30%	568	0.12%
20,000-49,999	520	0.15%	210	0.21%	310	0.11%
50,000 or more	230	0.18%	112	0.21%	118	0.16%

Note: To arrive at the average direct and indirect payments as a percentage of assets, the percentage is calculated at the plan level, as opposed to the cell level. The sum of the percentages is then divided by the number of plans in the cell. This is different from a calculation that aggregates all direct and indirect payments within a cell and divides by the aggregate total assets of the plans in the cell.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

Note: The term "participants" refers to 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.

1/ The denominator for the calculation is the total assets reported as of the end of the plan year on Schedule H. In the event that value was zero, beginning of year assets was used.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table B3. Average Direct and Indirect Payments of Pension Plans
with 100 or More Participants as a Percentage of Total Assets
by amount of assets and type of plan, 2010**

Amount of Assets	All Plans		Defined Benefit		Defined Contribution	
	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/	Number of Plans	% of Assets 1/
Plans with \$0 in Direct and Indirect Payments	2,274		283		1,991	
Total with Non-\$0 in Direct and Indirect Payments	64,517	0.40%	8,154	0.68%	56,363	0.38%
None or not reported	35	-	8	-	27	-
\$1-24K	37	104.00%	4	147.00%	33	99.70%
25-49K	37	11.50%	4	91.40%	33	3.93%
50-99K	81	16.70%	5	79.80%	76	12.60%
100-249K	346	2.82%	15	34.40%	331	1.90%
250-499k	849	0.97%	14	4.54%	835	0.93%
500-999K	2,240	0.79%	45	3.99%	2,195	0.77%
1-2.49M	8,375	0.53%	329	1.09%	8,046	0.52%
2.5-4.9M	11,062	0.41%	753	0.74%	10,309	0.40%
5-9.9M	12,633	0.28%	1,087	0.63%	11,546	0.26%
10-24.9M	13,147	0.22%	1,697	0.46%	11,450	0.20%
25-49.9M	6,023	0.17%	1,150	0.43%	4,873	0.12%
50-74.9M	2,474	0.14%	624	0.32%	1,850	0.10%
75-99.9M	1,452	0.13%	428	0.31%	1,024	0.08%
100-149.9M	1,618	0.12%	476	0.28%	1,142	0.07%
150-199.9M	868	0.14%	270	0.36%	598	0.07%
200-249.9M	550	0.14%	195	0.31%	355	0.07%
250-499.9M	1,242	0.12%	437	0.27%	805	0.06%
500-999.9M	689	0.12%	266	0.24%	423	0.06%
1-2.49B	480	0.12%	209	0.20%	271	0.06%
2.5B or more	279	0.12%	138	0.17%	141	0.06%

Note: To arrive at the average direct and indirect payments as a percentage of assets, the percentage is calculated at the plan level, as opposed to the cell level. The sum of the percentages is then divided by the number of plans in the cell. This is different from a calculation that aggregates all direct and indirect payments within a cell and divides by the aggregate total assets of the plans in the cell.

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Direct and indirect payments tabulated from Schedule C Part I, Item 2.

Note: Excludes one-participant plans.

1/ The denominator for the calculation is the total assets reported as of the end of the plan year on Schedule H. In the event that value was zero, beginning of year assets was used.

- Missing data.

Source: Form 5500 series reports filed with the Department of Labor for plan years ending in 2010.

**Table B4. Average Administrative Expenses of Pension Plans with 100 or More Participants
by type of plan and industry, 2010**

Industry	Total Plans			Single Employer Plans 1/			Multiemployer plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$147,181	\$944,426	\$39,831	\$109,307	\$746,559	\$34,237	\$1,339,253	\$2,167,260	\$379,894
Industry not reported	140,249	-	140,249	140,249	-	140,249	-	-	-
Agriculture	53,544	262,630	22,243	46,291	228,558	20,920	592,860	688,523	338,263
Mining	121,454	483,018	38,399	117,137	472,277	37,800	340,294	731,857	79,767
Construction	259,984	1,549,780	73,883	24,019	179,541	21,341	1,032,235	1,706,854	401,083
Manufacturing	206,488	866,339	42,558	193,962	824,969	41,953	1,334,058	2,001,596	163,441
Transportation	309,930	2,309,799	57,195	121,488	968,999	45,024	3,338,516	5,356,328	489,919
Communications and information	279,343	1,508,710	79,314	228,658	1,294,550	69,639	2,721,151	3,643,413	1,167,928
Utilities	759,972	1,845,869	140,855	753,074	1,823,938	141,440	1,267,195	3,606,668	99,766
Wholesale trade	53,006	442,571	21,601	49,544	420,969	21,343	475,679	770,712	89,213
Retail trade	126,171	1,906,494	41,819	82,583	1,347,790	40,121	2,575,073	3,243,316	430,345
Finance, insurance & real estate	233,586	1,008,241	75,067	157,118	731,680	62,218	1,305,393	1,982,617	429,540
Services	67,268	655,432	24,809	58,421	560,232	23,997	1,343,339	2,353,962	252,745
Misc. organizations 3/	90,370	384,578	26,862	43,421	189,015	16,493	817,771	1,312,181	303,472

Note: Industry classifications are based on principal business activity code used in the North American Industry Classification System as of 2006. Therefore, the results in this table may not be directly comparable with data prior to 2006.

Note: Administrative expenses taken from Schedules H and I of the Form 5500.

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

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

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

- Missing data.

Source: Form 5500 filings for plan years ending in 2010.

**Table B5. Average Administrative Expenses of Pension Plans with 100 or More Participants
by type of plan and number of participants, 2010**

Number of Participants	Total Plans			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$147,181	\$944,426	\$39,831	\$109,307	\$746,559	\$34,237	\$1,339,253	\$2,167,260	\$379,894
100-249	14,362	47,364	12,140	13,979	44,382	12,000	86,859	127,483	56,059
250-499	25,154	100,674	15,976	22,116	85,164	15,087	160,002	248,830	82,483
500-999	52,708	200,657	25,411	40,786	158,717	22,596	274,776	384,400	130,580
1,000-2,499	146,175	440,050	54,299	105,174	343,980	42,619	551,007	804,472	253,101
2,500-4,999	340,768	905,527	116,974	249,690	736,247	87,017	1,011,048	1,496,233	467,354
5,000-9,999	761,795	1,824,323	228,349	603,083	1,552,947	185,271	1,849,486	2,893,669	665,811
10,000-19,999	1,490,470	3,481,155	449,678	1,183,470	3,180,066	356,361	3,612,508	4,362,368	1,929,451
20,000-49,999	3,913,811	7,496,578	1,227,329	3,479,970	7,153,370	1,130,204	6,901,751	8,827,318	2,555,993
50,000 or more	14,131,574	25,427,943	3,685,306	11,728,355	22,237,875	3,686,977	25,423,296	34,694,388	3,670,423

Note: Administrative expenses taken from Schedules H and I of the Form 5500.

Note: The term "participants" refers to 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.

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

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

Source: Form 5500 filings for plan years ending in 2010.

**Table B6. Average Administrative Expenses of Pension Plans with 100 or More Participants
by type of plan and amount of assets, 2010**

Amount of Assets	Total			Single Employer Plans 1/			Multiemployer Plans 2/		
	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution	Total	Defined Benefit	Defined Contribution
Total	\$147,181	\$944,426	\$39,831	\$109,307	\$746,559	\$34,237	\$1,339,253	\$2,167,260	\$379,894
None or not reported	5,134	7,732	4,686	3,053	7,732	2,229	129,998	-	129,998
\$1-24K	2,798	34,379	1,647	1,984	30,656	1,563	30,912	36,862	13,098
25-49K	3,728	50,368	1,924	2,183	21,417	1,883	54,017	69,669	7,155
50-99K	3,307	47,080	2,036	2,158	13,145	1,998	56,412	81,015	7,302
100-249K	8,499	244,181	4,170	4,330	32,148	4,131	301,365	379,111	16,858
250-499K	2,520	41,015	2,115	2,114	20,137	1,949	55,710	173,255	28,638
500-999K	4,049	24,659	3,558	3,817	18,910	3,475	50,197	121,427	25,107
1-2.49M	6,948	31,229	6,064	6,651	27,419	5,924	60,877	116,770	39,827
2.5-4.9M	11,574	39,000	9,522	10,794	33,386	9,161	92,564	170,734	59,350
5-9.9M	18,224	60,179	13,891	16,575	51,823	13,113	124,037	193,112	85,032
10-24.9M	36,437	120,289	23,160	30,835	99,175	20,997	201,073	291,654	125,230
25-49.9M	81,172	247,046	39,364	63,914	204,634	33,438	348,013	454,992	211,084
50-74.9M	140,327	364,965	58,791	106,168	293,079	48,235	507,784	677,351	268,039
75-99.9M	212,410	501,192	81,597	148,423	392,925	58,636	671,253	836,820	399,610
100-149.9M	279,418	681,455	101,125	204,809	550,910	79,896	897,627	1,119,104	476,268
150-199.9M	404,762	923,286	144,377	323,593	822,288	99,536	1,033,538	1,387,520	646,270
200-249.9M	550,220	1,232,369	172,970	383,601	999,354	117,530	1,500,628	1,834,326	834,549
250-499.9M	811,809	1,802,337	237,848	613,209	1,568,572	162,077	2,167,388	2,553,137	1,341,385
500-999.9M	1,569,164	3,233,441	492,251	1,223,655	2,761,847	427,512	3,896,950	4,694,074	1,605,762
1-2.49B	3,996,007	6,763,595	1,644,818	3,164,344	5,629,672	1,464,992	9,935,612	10,765,998	6,004,320
2.5B or more	13,318,143	23,091,377	3,730,744	11,109,306	19,664,004	3,698,917	32,503,180	41,158,475	4,360,490

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. Asset amounts are as of the end of the plan year.

Note: The letters K, M, and B denote thousands, millions, and billions, respectively.

Note: Administrative expenses taken from Schedules H and I of the Form 5500.

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 2010.