

# **Private Pension Plan Bulletin**

Abstract of 2005 Form 5500 Annual Reports

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## **Form 5500 Research Files and Private Pension Plan Bulletins – Participants – Definition Changes**

The definitions of “Total Participants” and “Active Participants” as reported in the Private Pension Plan Bulletin have changed. Previously, these definitions excluded the estimated number of participants in 401(k) plans who did not elect to receive employer contributions and non-vested, separated employees who had not yet (at the time the 5500 was completed) incurred the break in service. However, these definitions relied on information provided by Schedule T of the Form 5500, which is no longer a required schedule. As a result, the definitions have been revised.

Starting with the 2005 Research File and Private Pension Plan Bulletin, the “Total Participants” and “Active Participants” counts are reported as they appear on the Form 5500. The result of this change is that “Total Participant” and “Active Participant” counts now correspond directly to the definitions presented on pages 16 and 17 of the 2005 Instructions for Form 5500 (<http://www.dol.gov/ebsa/pdf/2005-5500inst.pdf>). Details can be found on page 23 of the Private Pension Plan Bulletin Historical Tables (<http://www.dol.gov/ebsa/pdf/privatepensionplanbulletinhistoricaltables.pdf>).

**Table A1. Number of Pension Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2005**

<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) 4/</b>	<b>Total Contributions (millions) 5/</b>	<b>Total Benefits (millions) 6/</b>
<b>Total</b>	<b>679,095</b>	<b>117,406</b>	<b>82,665</b>	<b>\$5,061,622</b>	<b>\$341,449</b>	<b>\$354,540</b>
<b>Defined Benefit</b>	<b>47,614</b>	<b>41,925</b>	<b>20,310</b>	<b>2,254,032</b>	<b>92,662</b>	<b>136,555</b>
Cash balance	3,101	10,135	5,169	649,989	21,755	39,802
Other defined benefit	44,513	31,790	15,140	1,604,043	70,907	96,752
<b>Defined Contribution</b>	<b>631,481</b>	<b>75,481</b>	<b>62,355</b>	<b>2,807,590</b>	<b>248,788</b>	<b>217,985</b>
Profit sharing and thrift-savings plans	579,184	68,718	57,144	2,554,429	232,786	200,026
Stock bonus plans	2,969	1,824	1,394	90,425	5,415	7,190
Target benefit plans	1,200	65	53	3,538	179	226
Money purchase plans	28,556	3,866	2,983	126,993	8,579	8,320
Annuity-403(b)(1)	14,018	94	88	374	48	47
Custodial account-403(b)(7)	2,254	88	71	3,619	263	357
IRAs or annuities (Code 408)	237	4	3	32	1	1
Other defined contribution plans	3,063	822	619	28,180	1,517	1,817

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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/ 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.

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 paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2005.

**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, 2005**

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions) 4/	Total Contributions (millions) 5/	Total Benefits (millions) 6/
<b>Total</b>	<b>78,832</b>	<b>106,108</b>	<b>73,310</b>	<b>\$4,535,250</b>	<b>\$284,092</b>	<b>\$308,754</b>
<b>Defined Benefit</b>	<b>11,556</b>	<b>41,469</b>	<b>19,991</b>	<b>2,222,087</b>	<b>87,531</b>	<b>132,374</b>
Cash balance	1,074	10,094	5,134	648,503	21,267	39,695
Other defined benefit	10,481	31,374	14,857	1,573,584	66,265	92,679
<b>Defined Contribution</b>	<b>67,277</b>	<b>64,639</b>	<b>53,319</b>	<b>2,313,163</b>	<b>196,561</b>	<b>176,380</b>
Profit sharing and thrift-savings plans	62,491	58,302	48,452	2,090,854	182,389	162,393
Stock bonus plans	1,182	1,763	1,346	86,702	5,188	6,250
Target benefit plans	67	53	43	2,453	119	165
Money purchase plans	2,545	3,572	2,747	104,246	7,255	5,769
Annuity-403(b)(1)	128	81	77	228	25	23
Custodial account-403(b)(7)	22	87	70	3,615	262	357
IRAs or annuities (Code 408)	6	3	3	21	1	1
Other defined contribution plans	836	777	581	25,043	1,321	1,421

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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/ 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.

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 paid directly by insurance carriers.

SOURCE: Form 5500 filings for plan years ending in 2005.

**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, 2005**

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions) 4/	Total Contributions (millions) 5/	Total Benefits (millions) 6/
<b>Total</b>	<b>600,263</b>	<b>11,297</b>	<b>9,354</b>	<b>\$526,372</b>	<b>\$57,357</b>	<b>\$45,786</b>
<b>Defined Benefit</b>	<b>36,059</b>	<b>456</b>	<b>319</b>	<b>31,945</b>	<b>5,130</b>	<b>4,181</b>
Cash balance	2,027	40	35	1,486	488	107
Other defined benefit	34,032	416	284	30,459	4,642	4,074
<b>Defined Contribution</b>	<b>564,204</b>	<b>10,841</b>	<b>9,035</b>	<b>494,427</b>	<b>52,227</b>	<b>41,605</b>
Profit sharing and thrift-savings plans	516,693	10,416	8,692	463,575	50,397	37,633
Stock bonus plans	1,787	61	47	3,723	227	940
Target benefit plans	1,134	12	10	1,086	59	61
Money purchase plans	26,011	294	237	22,747	1,324	2,551
Annuity-403(b)(1)	13,890	13	11	145	22	25
Custodial account-403(b)(7)	2,232	1	**/	4	2	*/
IRAs or annuities (Code 408)	231	**/	**/	10	*/	*/
Other defined contribution plans	2,227	45	37	3,137	196	396

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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/ 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.

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 paid directly by insurance carriers.

\*/ Less than \$500,000.

\*\*/ Less than 500 participants.

SOURCE: Form 5500 filings for plan years ending in 2005.



**Table A2. Number of Participants in Pension Plans  
by type of plan entity, type of plan, and type of participant, 2005**  
(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	82,665	20,310	62,355	75,034	15,724	59,310	7,631	4,586	3,045
Retired or separated participants receiving benefits	10,899	10,227	672	8,159	7,561	598	2,740	2,666	74
Other retired or separated participants with vested right to benefits	23,840	11,388	12,452	20,902	9,040	11,863	2,937	2,348	589
<b>Total Participants</b>	<b>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
Participants with account balances 3/	54,097	129	53,967	51,654	129	51,525	2,443	1	2,442
<b>Beneficiaries 4/</b>	<b>1,868</b>	<b>1,715</b>	<b>153</b>	<b>1,404</b>	<b>1,261</b>	<b>143</b>	<b>464</b>	<b>454</b>	<b>10</b>
<b>Total participants and beneficiaries</b>	<b>119,274</b>	<b>43,640</b>	<b>75,634</b>	<b>105,501</b>	<b>33,586</b>	<b>71,916</b>	<b>13,772</b>	<b>10,054</b>	<b>3,718</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**TABLE A3. Balance Sheet of Pension Plans  
by type of plan, 2005**  
(amounts in millions)

<b>Type of Asset or Liability</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
Partnership/joint venture interests	36,846	32,940	3,905
Employer real property	432	35	397
Real estate (exc employer real prop.)	13,865	11,969	1,896
Employer securities	284,938	5,127	279,810
Participant loans	43,021	296	42,725
Loans (other than to participants)	9,852	7,006	2,846
Other investments 1/	<u>4,672,668</u>	<u>2,196,658</u>	<u>2,476,010</u>
<b>TOTAL ASSETS</b>	<b>5,061,622</b>	<b>2,254,032</b>	<b>2,807,590</b>
<b>TOTAL LIABILITIES</b>	<b>115,966</b>	<b>84,727</b>	<b>31,239</b>
<b>NET ASSETS</b>	<b>4,945,653</b>	<b>2,169,305</b>	<b>2,776,349</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 2005.

**TABLE A4. Income Statement of Pension Plans  
by type of plan, 2005**

*(amounts in millions)*

<b>Income and Expenses</b>	<b>Total</b>	<b>Defined Benefit</b>	<b>Defined Contribution</b>
<b>INCOME</b>			
Employer contributions	182,557	89,768	92,788
Participant contributions	140,667	814	139,854
Contributions from others (including rollovers)	16,897	1,847	15,050
Noncash contributions	1,328	233	1,095
All other income 1/	<u>354,926</u>	<u>179,099</u>	<u>175,828</u>
<b>TOTAL INCOME</b>	<b>696,375</b>	<b>271,760</b>	<b>424,615</b>
<b>EXPENSES</b>			
Total benefit payments	354,540	136,555	217,985
Corrective distributions	611	7	604
Deemed distrib. of partic. loans	496	1	494
Other expenses	<u>12,952</u>	<u>8,495</u>	<u>4,457</u>
<b>TOTAL EXPENSES</b>	<b>368,598</b>	<b>145,058</b>	<b>223,540</b>
<b>NET INCOME</b>	<b>327,778</b>	<b>126,703</b>	<b>201,075</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 2005.

**Table A5. Amount of Assets in Pension Plans  
by type of plan and method of funding, 2005**

*(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>\$5,061,622</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>
Insurance	93,855	27,105	66,750	93,010	26,651	66,359	845	455	391
Section 412(i) ins.	460	220	240	440	200	240	20	20	-
Trust	3,415,448	1,420,026	1,995,422	3,192,986	1,239,277	1,953,709	222,462	180,748	41,713
Trust and insurance	1,551,631	806,670	744,961	1,295,809	586,182	709,628	255,821	220,488	35,333
Not determinable	228	11	217	228	11	217	-	-	-

**Funding arrangement for payment of benefits**

<b>Total</b>	<b>\$5,061,622</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>
Insurance	102,779	32,060	70,719	101,979	31,535	70,444	801	526	275
Section 412(i) ins.	555	258	297	479	182	297	76	76	-
Trust	3,801,130	1,580,356	2,220,774	3,464,459	1,301,342	2,163,118	336,671	279,014	57,656
Trust and insurance	1,156,929	641,346	515,583	1,015,328	519,251	496,077	141,601	122,095	19,506
Not determinable	228	11	217	228	11	217	-	-	-

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 2005.

**Table A6. Collective Bargaining Status of Pension Plans, Total Participants, and Assets  
by type of plan, 2005**

Collective Bargaining Status	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>679,095</b>	<b>117,406</b>	<b>\$5,061,622</b>	<b>47,614</b>	<b>41,925</b>	<b>\$2,254,032</b>	<b>631,481</b>	<b>75,481</b>	<b>\$2,807,590</b>
Collective bargaining plans	13,866	29,744	1,510,384	5,455	18,479	1,044,154	8,412	11,265	466,229
Noncollectively bargained plans	665,229	87,662	3,551,238	42,160	23,446	1,209,878	623,069	64,216	2,341,361

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 2005.

**Table B1. Distribution of Pension Plans  
by number of participants, 2005**

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>679,095</b>	<b>47,614</b>	<b>631,481</b>	<b>676,151</b>	<b>46,090</b>	<b>630,061</b>	<b>2,945</b>	<b>1,524</b>	<b>1,420</b>
None or not reported	44,699	2,423	42,276	44,649	2,398	42,252	49	25	24
2-9	242,838	22,747	220,091	242,773	22,747	220,026	65	-	65
10-24	156,442	5,599	150,843	156,376	5,578	150,799	65	22	44
25-49	93,490	2,837	90,652	93,425	2,837	90,588	65	-	65
50-99	62,795	2,452	60,343	62,701	2,428	60,274	94	25	70
100-249	41,760	3,319	38,441	41,489	3,195	38,294	270	124	147
250-499	15,841	2,241	13,600	15,454	2,050	13,403	387	191	197
500-999	8,776	1,851	6,926	8,277	1,556	6,721	499	294	205
1,000-2,499	6,455	1,897	4,558	5,779	1,521	4,258	675	376	300
2,500-4,999	2,778	915	1,864	2,423	723	1,701	355	192	163
5,000-9,999	1,564	623	941	1,362	502	860	202	120	81
10,000-19,999	838	312	526	736	240	496	102	72	29
20,000-49,999	568	266	302	496	215	281	72	51	21
50,000 or more	253	133	120	209	100	109	44	33	11

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table B2. Distribution of Pension Plans  
by amount of assets, 2005**

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>679,095</b>	<b>47,614</b>	<b>631,481</b>	<b>676,151</b>	<b>46,090</b>	<b>630,061</b>	<b>2,945</b>	<b>1,524</b>	<b>1,420</b>
None or not reported	48,883	3,835	45,048	48,829	3,800	45,029	54	35	19
\$1-24K	19,905	204	19,701	19,900	201	19,698	5	3	2
25-49K	20,773	316	20,457	20,766	313	20,453	7	3	4
50-99K	40,486	1,203	39,284	40,477	1,199	39,278	9	4	5
100-249K	101,454	5,228	96,226	101,416	5,222	96,194	38	6	32
250-499K	113,815	7,898	105,917	113,772	7,894	105,878	43	4	39
500-999K	122,033	8,831	113,202	121,824	8,781	113,043	210	50	159
1-2.49M	115,458	7,708	107,750	115,298	7,677	107,621	160	31	129
2.5-4.9M	45,841	3,021	42,820	45,664	2,965	42,699	177	55	122
5-9.9M	21,994	2,126	19,868	21,723	2,035	19,688	271	91	180
10-24.9M	14,645	2,524	12,121	14,142	2,268	11,873	503	256	247
25-49.9M	5,432	1,432	4,000	5,015	1,191	3,824	417	241	176
50-74.9M	2,199	710	1,489	1,995	583	1,411	205	127	78
75-99.9M	1,241	471	770	1,062	349	712	179	121	58
100-149.9M	1,322	513	808	1,142	390	753	179	124	56
150-199.9M	728	279	449	635	215	420	93	64	28
200-249.9M	465	194	272	399	145	254	66	49	17
250-499.9M	1,074	465	609	902	340	561	172	125	48
500-999.9M	582	258	324	515	203	313	66	55	11
1-2.49B	505	252	253	438	195	243	67	57	10
2.5B or more	260	146	114	238	124	114	22	22	-

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

SOURCE: Form 5500 filings for plan years ending in 2005.

**Table B3. Distribution of Pension Plans  
by industry, 2005**

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>679,095</b>	<b>47,614</b>	<b>631,481</b>	<b>676,151</b>	<b>46,090</b>	<b>630,061</b>	<b>2,945</b>	<b>1,524</b>	<b>1,420</b>
Agriculture	7,346	592	6,753	7,335	584	6,751	10	8	2
Mining	3,030	386	2,644	3,019	381	2,639	10	5	5
Construction	54,764	2,567	52,197	53,536	1,990	51,547	1,228	577	651
Manufacturing	81,134	8,092	73,042	80,898	7,931	72,968	236	161	75
Transportation	12,162	629	11,533	11,973	504	11,469	189	125	64
Communications and information	12,093	896	11,197	12,045	864	11,182	47	32	15
Utilities	2,322	386	1,936	2,295	385	1,910	27	1	26
Wholesale trade	38,142	2,216	35,925	38,109	2,195	35,914	32	21	11
Retail trade	49,376	2,067	47,309	49,280	1,994	47,286	96	72	23
Finance, insurance & real estate	65,905	6,658	59,247	65,374	6,361	59,013	530	296	234
Services	338,353	21,894	316,459	337,982	21,743	316,239	371	151	220
Misc. organizations 3/	13,168	1,207	11,961	12,999	1,133	11,866	169	74	95
Industry not reported	1,303	27	1,277	1,303	27	1,277	-	-	-

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 2005.



**Table B4. Distribution of Participants\*  
by number of participants, 2005  
(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>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
2-9	1,188	93	1,095	1,188	93	1,094	**/	-	**/
10-24	2,456	84	2,372	2,455	84	2,371	1	**/	1
25-49	3,266	97	3,169	3,264	97	3,167	2	-	2
50-99	4,387	182	4,205	4,381	180	4,201	6	2	5
100-249	6,413	540	5,873	6,367	519	5,847	46	21	25
250-499	5,521	805	4,715	5,376	734	4,643	144	71	73
500-999	6,124	1,315	4,808	5,765	1,103	4,662	358	212	146
1,000-2,499	10,057	3,044	7,014	8,966	2,436	6,530	1,091	608	483
2,500-4,999	9,695	3,193	6,502	8,455	2,531	5,924	1,240	662	578
5,000-9,999	10,847	4,398	6,449	9,430	3,529	5,900	1,417	868	549
10,000-19,999	11,519	4,326	7,193	10,075	3,313	6,762	1,444	1,013	431
20,000-49,999	17,882	8,361	9,521	15,746	6,815	8,931	2,136	1,546	590
50,000 or more	28,050	15,487	12,563	22,630	10,891	11,740	5,420	4,596	824

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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.

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

\*\*/ Less than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2005.

**Table B5. Distribution of Participants  
by amount of assets, 2005  
(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>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
None or not reported	518	154	364	493	138	355	25	16	8
\$1-24K	248	2	246	247	1	246	1	1	**/
25-49K	252	4	248	250	3	247	2	1	1
50-99K	559	8	551	556	7	550	3	1	2
100-249K	1,639	51	1,588	1,629	47	1,582	11	4	6
250-499K	2,452	72	2,379	2,440	71	2,369	11	1	10
500-999K	3,670	149	3,522	3,647	145	3,502	23	4	19
1-2.49M	6,055	318	5,737	5,994	307	5,687	61	11	50
2.5-4.9M	5,264	433	4,832	5,141	402	4,739	124	31	93
5-9.9M	5,460	679	4,781	5,229	580	4,649	231	99	132
10-24.9M	8,117	1,519	6,597	7,461	1,285	6,176	656	235	421
25-49.9M	6,972	1,793	5,179	6,191	1,495	4,696	781	297	483
50-74.9M	4,749	1,337	3,412	4,229	1,110	3,118	520	226	294
75-99.9M	3,516	1,163	2,354	3,000	898	2,102	517	265	252
100-149.9M	5,028	1,868	3,160	4,436	1,515	2,921	592	353	239
150-199.9M	3,832	1,381	2,451	3,347	1,127	2,220	484	253	231
200-249.9M	2,697	1,179	1,518	2,256	882	1,373	441	296	145
250-499.9M	9,379	3,921	5,458	7,567	2,844	4,723	1,812	1,077	735
500-999.9M	8,390	3,887	4,503	7,313	3,020	4,293	1,077	867	210
1-2.49B	15,684	8,585	7,099	13,049	6,325	6,724	2,635	2,260	376
2.5B or more	22,924	13,424	9,500	19,621	10,122	9,500	3,303	3,303	-

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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.

\*\*/ 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 2005.

**Table B6. Distribution of Participants  
by industry, 2005**  
(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>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
Agriculture	764	185	580	725	152	573	40	33	7
Mining	806	293	513	795	285	511	10	8	3
Construction	6,866	2,573	4,294	2,656	121	2,534	4,211	2,452	1,759
Manufacturing	32,447	15,201	17,245	31,331	14,204	17,127	1,115	997	118
Transportation	5,986	2,482	3,504	4,204	1,123	3,080	1,782	1,358	424
Communications and information	5,902	2,494	3,407	5,603	2,308	3,295	299	186	113
Utilities	1,800	951	850	1,793	950	842	8	**/	8
Wholesale trade	3,734	789	2,945	3,657	735	2,922	78	54	23
Retail trade	12,520	2,928	9,592	11,009	1,620	9,389	1,511	1,307	203
Finance, insurance & real estate	13,179	5,542	7,637	10,786	3,758	7,028	2,393	1,784	608
Services	31,751	7,572	24,179	30,234	6,351	23,883	1,517	1,221	297
Misc. organizations 3/	1,623	910	713	1,279	711	567	344	199	145
Industry not reported	27	6	22	27	6	22	-	-	-

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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/ Religious, grantmaking, civic, professional, labor, and similar organizations.

\*\*/ Less than 500 participants.

- 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 2005.

**Table B7. Distribution of Active Participants  
by type of plan, 2005 1/**

*(numbers in thousands)*

Type of Plan	Total Plans	Single Employer Plans 2/	Multiemployer Plans 3/
<b>Total</b>	<b>82,665</b>	<b>75,034</b>	<b>7,631</b>
Defined benefit	20,310	15,724	4,586
Defined contribution	62,355	59,310	3,045
Profit sharing and thrift-savings plans	57,144	55,776	1,368
Stock bonus plans	1,394	1,393	**/
Target benefit plans	53	47	6
Money purchase plans	2,983	1,478	1,505
Annuity-403(b)(1)	88	81	8
Custodial account-403(b)7	71	71	-
IRAs or annuities (Code 408)	3	1	2
Other defined contribution plans	619	463	156

*NOTE: Total Participant and Active Participant definitions have changed. See page 2.*

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

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

*\*\*/ Less than 500 participants.*

*- Missing data.*

*SOURCE: Form 5500 filings for plan years ending in 2005.*

**Table B8. Number of Plans  
by type of plan and method of funding, 2005**

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>679,095</b>	<b>47,614</b>	<b>631,481</b>	<b>676,151</b>	<b>46,090</b>	<b>630,061</b>	<b>2,945</b>	<b>1,524</b>	<b>1,420</b>
Insurance	49,629	2,537	47,093	49,574	2,524	47,051	55	13	42
Section 412(i) ins.	2,100	1,630	471	2,099	1,629	471	1	1	-
Trust	448,196	36,045	412,152	446,169	34,956	411,214	2,027	1,089	938
Trust and insurance	164,180	7,356	156,823	163,318	6,935	156,383	862	421	440
Not determinable	14,990	47	14,943	14,990	47	14,943	-	-	-
<b>Funding arrangement for payment of benefits</b>									
<b>Total</b>	<b>679,095</b>	<b>47,614</b>	<b>631,481</b>	<b>676,151</b>	<b>46,090</b>	<b>630,061</b>	<b>2,945</b>	<b>1,524</b>	<b>1,420</b>
Insurance	50,482	2,600	47,881	50,420	2,583	47,837	61	17	44
Section 412(i) ins.	2,079	1,631	449	2,076	1,628	449	3	3	-
Trust	477,312	37,199	440,113	474,946	35,925	439,021	2,366	1,274	1,092
Trust and insurance	134,233	6,138	128,095	133,718	5,908	127,811	514	230	284
Not determinable	14,990	47	14,943	14,990	47	14,943	-	-	-

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 2005.

**Table B9. Number of Participants  
by type of plan and method of funding, 2005**

*(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>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
Insurance	3,401	656	2,744	3,372	648	2,723	29	8	21
Section 412(i) ins.	25	12	12	24	11	12	1	1	-
Trust	77,290	26,251	51,039	70,569	21,880	48,689	6,721	4,371	2,350
Trust and insurance	36,626	15,005	21,621	30,069	9,785	20,284	6,557	5,220	1,337
Not determinable	64	**/	64	64	**/	64	-	-	-

**Funding arrangement for payment of benefits**

<b>Total</b>	<b>117,406</b>	<b>41,925</b>	<b>75,481</b>	<b>104,097</b>	<b>32,325</b>	<b>71,773</b>	<b>13,308</b>	<b>9,600</b>	<b>3,708</b>
Insurance	3,455	772	2,683	3,416	755	2,662	38	17	21
Section 412(i) ins.	26	14	12	24	12	12	2	2	-
Trust	86,915	30,226	56,689	77,179	23,495	53,684	9,736	6,730	3,005
Trust and insurance	26,946	10,913	16,033	23,414	8,063	15,352	3,532	2,851	681
Not determinable	64	**/	64	64	**/	64	-	-	-

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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.

\*\*/ Less than 500 participants.

- Missing data.

SOURCE: Form 5500 filings for plan years ending in 2005.

**Table C1. Distribution of Assets  
by number of participants, 2005**

(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>\$5,061,622</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>
None or not reported	7,024	1,800	5,224	6,624	1,611	5,014	399	189	210
2-9	148,850	14,699	134,151	148,809	14,699	134,110	41	-	41
10-24	127,478	4,686	122,792	127,439	4,669	122,771	39	17	22
25-49	120,208	4,183	116,025	120,037	4,183	115,854	171	-	171
50-99	122,813	6,578	116,235	122,719	6,548	116,171	95	30	65
100-249	186,319	19,803	166,517	184,771	18,970	165,801	1,548	833	716
250-499	159,959	28,001	131,958	154,533	24,555	129,978	5,426	3,446	1,980
500-999	186,303	49,209	137,094	171,966	38,907	133,058	14,338	10,302	4,036
1,000-2,499	336,046	124,936	211,110	292,267	93,240	199,027	43,779	31,696	12,083
2,500-4,999	358,560	140,249	218,311	309,227	107,358	201,868	49,333	32,891	16,442
5,000-9,999	432,542	202,741	229,801	376,240	160,849	215,391	56,302	41,892	14,410
10,000-19,999	534,194	222,002	312,191	476,289	171,345	304,944	57,905	50,657	7,248
20,000-49,999	889,522	457,500	432,023	812,158	392,450	419,708	77,364	65,050	12,314
50,000 or more	1,451,804	977,646	474,158	1,279,395	812,937	466,459	172,409	164,710	7,699

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C2. Distribution of Assets  
by asset size, 2005**

(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>\$5,061,622</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	237	1	236	237	1	236	*/	*/	*/
25-49K	780	12	768	780	12	768	*/	*/	*/
50-99K	3,018	93	2,925	3,017	93	2,925	1	*/	*/
100-249K	17,379	908	16,470	17,372	907	16,465	7	1	6
250-499K	41,364	2,910	38,454	41,348	2,908	38,440	15	2	14
500-999K	87,228	6,328	80,900	87,079	6,284	80,794	149	44	106
1-2.49M	181,407	11,978	169,429	181,149	11,919	169,230	258	59	199
2.5-4.9M	159,509	10,849	148,660	158,844	10,644	148,200	665	205	460
5-9.9M	152,398	15,207	137,191	150,461	14,542	135,919	1,937	665	1,272
10-24.9M	224,855	39,712	185,143	216,662	35,485	181,177	8,194	4,228	3,966
25-49.9M	191,105	51,178	139,927	175,833	42,495	133,338	15,272	8,683	6,589
50-74.9M	133,902	43,700	90,202	121,306	35,840	85,466	12,596	7,860	4,736
75-99.9M	106,940	40,615	66,325	91,465	30,247	61,218	15,475	10,368	5,107
100-149.9M	160,915	62,600	98,315	139,049	47,492	91,557	21,866	15,108	6,758
150-199.9M	125,923	48,508	77,415	110,099	37,517	72,582	15,825	10,991	4,833
200-249.9M	103,887	43,612	60,275	88,951	32,493	56,458	14,937	11,119	3,817
250-499.9M	374,276	164,871	209,405	314,089	120,179	193,910	60,187	44,692	15,495
500-999.9M	412,177	179,723	232,454	366,268	141,407	224,862	45,909	38,316	7,592
1-2.49B	793,707	396,454	397,253	688,271	307,504	380,767	105,436	88,950	16,486
2.5B or more	1,790,613	1,134,771	655,842	1,630,193	974,351	655,842	160,420	160,420	-

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 2005.



**Table C3. Distribution of Assets  
by industry, 2005**

*(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>\$5,061,622</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>
Agriculture	16,372	5,374	10,997	15,306	4,553	10,753	1,066	821	244
Mining	43,356	14,403	28,953	42,621	13,694	28,928	735	709	25
Construction	259,009	136,709	122,300	79,796	4,118	75,679	179,212	132,591	46,621
Manufacturing	1,869,467	951,820	917,647	1,836,244	919,667	916,577	33,224	32,153	1,071
Transportation	239,593	145,577	94,015	152,464	64,127	88,338	87,128	81,451	5,678
Communications and information	309,749	173,123	136,626	299,103	164,508	134,595	10,646	8,615	2,031
Utilities	194,251	117,430	76,821	194,189	117,420	76,769	63	10	53
Wholesale trade	137,560	27,253	110,307	135,781	25,697	110,083	1,780	1,556	224
Retail trade	210,608	56,950	153,659	179,880	26,771	153,109	30,729	30,179	550
Finance, insurance & real estate	609,750	266,483	343,267	523,024	194,420	328,605	86,726	72,064	14,662
Services	1,121,368	329,130	792,238	1,084,467	296,072	788,395	36,901	33,058	3,843
Misc. organizations 3/	50,197	29,673	20,524	39,257	21,168	18,089	10,940	8,505	2,435
Industry not reported	341	106	236	341	106	236	-	-	-

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 2005.

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2005**  
*(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	\$6,563	\$3,494	\$3,069
Employer contrib. receivable	51,642	31,712	19,930
Participant contrib. receivable	2,026	37	1,988
Other receivables	33,316	26,324	6,992
Interest-bearing cash	75,258	34,737	40,521
U. S. Government securities	133,297	113,116	20,180
Corporate debt instruments: Preferred	30,647	26,153	4,494
Corporate debt instruments: All other	79,709	69,764	9,946
Preferred stock	4,022	3,536	486
Common stock	417,255	355,178	62,077
Partnership/joint venture interests	34,886	32,808	2,078
Real estate (except employer real property)	11,979	11,441	538
Loans (other than to participants)	7,732	6,684	1,048
Participant loans	39,369	262	39,107
Assets in common/collective trusts	475,104	270,860	204,244
Assets in pooled separate accounts	120,270	35,801	84,470

(continued...)

**TABLE C4. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2005**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,492,561	959,591	532,970
Assets in 103-12 investment entities	18,988	13,696	5,292
Assets in registered investment companies	997,381	143,486	853,895
Assets in insurance co. general accounts	73,244	14,004	59,240
Other general investments	121,439	60,704	60,735
Employer securities	276,838	5,123	271,715
Employer real property	420	35	385
Buildings and other property used by plan	999	976	24
Other or unspecified assets	<u>30,303</u>	<u>2,564</u>	<u>27,738</u>
<b>TOTAL ASSETS</b>	<b>4,535,250</b>	<b>2,222,087</b>	<b>2,313,163</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,554	545	1,009
Operating payables	17,943	16,745	1,198
Acquisition indebtedness	10,854	2,419	8,435
Other liabilities	<u>77,681</u>	<u>63,283</u>	<u>14,398</u>
<b>TOTAL LIABILITIES</b>	<b>108,032</b>	<b>82,992</b>	<b>25,040</b>
<b>NET ASSETS</b>	<b>4,427,218</b>	<b>2,139,095</b>	<b>2,288,123</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. As in previous bulletins, the term "Participants" refers to the number of Total Participants.

SOURCE: Form 5500 filings for plan years ending in 2005.

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants  
by type of plan, 2005**  
*(amounts in millions)*

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
<b>ASSETS</b>			
Total noninterest-bearing cash	\$4,976	\$2,397	\$2,578
Employer contrib. receivable	49,193	29,770	19,423
Participant contrib. receivable	1,996	36	1,960
Other receivables	26,424	19,930	6,494
Interest-bearing cash	56,415	18,859	37,556
U. S. Government securities	76,156	64,294	11,862
Corporate debt instruments: Preferred	14,496	12,176	2,320
Corporate debt instruments: All other	49,579	42,070	7,509
Preferred stock	3,315	2,868	448
Common stock	263,351	212,159	51,192
Partnership/joint venture interests	28,031	26,108	1,923
Real estate (except employer real property)	3,890	3,653	237
Loans (other than to participants)	3,277	2,293	985
Participant loans	38,634	119	38,514
Assets in common/collective trusts	409,154	215,072	194,082
Assets in pooled separate accounts	106,854	27,295	79,559

(continued...)

**TABLE C5. Balance Sheet of Single Employer Pension Plans with 100 or More Participants  
by type of plan, 2005**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	1,490,091	957,715	532,376
Assets in 103-12 investment entities	13,626	9,135	4,492
Assets in registered investment companies	947,387	114,165	833,223
Assets in insurance co. general accounts	64,959	11,052	53,907
Other general investments	98,662	42,834	55,827
Employer securities	275,720	4,036	271,683
Employer real property	415	30	385
Buildings and other property used by plan	22	12	9
Other or unspecified assets	<u>30,222</u>	<u>2,533</u>	<u>27,689</u>
<b>TOTAL ASSETS</b>	<b>4,056,846</b>	<b>1,820,611</b>	<b>2,236,235</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,393	468	925
Operating payables	15,919	14,967	952
Acquisition indebtedness	10,229	1,856	8,373
Other liabilities	<u>51,433</u>	<u>38,496</u>	<u>12,937</u>
<b>TOTAL LIABILITIES</b>	<b>78,974</b>	<b>55,787</b>	<b>23,187</b>
<b>NET ASSETS</b>	<b>3,977,872</b>	<b>1,764,824</b>	<b>2,213,047</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. As in previous bulletins, the term "Participants" refers to the number of Total Participants.

SOURCE: Form 5500 filings for plan years ending in 2005.

**TABLE C6. Balance Sheet of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2005  
(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	\$1,588	\$1,097	\$490
Employer contrib. receivable	2,449	1,942	507
Participant contrib. receivable	30	1	28
Other receivables	6,892	6,394	498
Interest-bearing cash	18,843	15,879	2,965
U. S. Government securities	57,141	48,823	8,318
Corporate debt instruments: Preferred	16,151	13,977	2,174
Corporate debt instruments: All other	30,131	27,694	2,437
Preferred stock	707	668	38
Common stock	153,904	143,019	10,885
Partnership/joint venture interests	6,855	6,700	156
Real estate (except employer real property)	8,089	7,788	301
Loans (other than to participants)	4,455	4,392	63
Participant loans	735	142	593
Assets in common/collective trusts	65,950	55,788	10,162
Assets in pooled separate accounts	13,416	8,506	4,910

(continued...)

**TABLE C6. Balance Sheet of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2005  
(amounts in millions)**

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
Assets in master trusts	2,470	1,876	594
Assets in 103-12 investment entities	5,361	4,561	800
Assets in registered investment companies	49,993	29,321	20,672
Assets in insurance co. general accounts	8,284	2,952	5,332
Other general investments	22,777	17,870	4,908
Employer securities	1,119	1,087	32
Employer real property	5	5	*/
Buildings and other property used by plan	977	963	14
Other or unspecified assets	<u>81</u>	<u>32</u>	<u>49</u>
<b>TOTAL ASSETS</b>	<b>478,404</b>	<b>401,476</b>	<b>76,928</b>
<b>LIABILITIES</b>			
Benefit claims payable	161	77	84
Operating payables	2,024	1,778	246
Acquisition indebtedness	625	563	62
Other liabilities	<u>26,248</u>	<u>24,787</u>	<u>1,461</u>
<b>TOTAL LIABILITIES</b>	<b>29,057</b>	<b>27,205</b>	<b>1,853</b>
<b>NET ASSETS</b>	<b>449,346</b>	<b>374,271</b>	<b>75,076</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C7. Percentage Distribution of Assets in Defined Benefit Plans  
with 100 or More Participants  
by type of asset and size of plan, 2005**

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	10	4	2	2	2
Receivables	3	10	4	4	3	2
U. S. Government securities	5	3	4	6	6	5
Corporate debt instruments: Preferred	1	***	1	1	2	1
Corporate debt instruments: All other	3	2	3	3	3	3
Corporate stocks	16	8	13	18	20	15
Real estate (except employer real property)	1	0	***	***	***	1
Loans	***	***	***	***	***	***
Assets in common/collective trusts	12	4	7	12	12	12
Assets in pooled separate accounts	2	8	11	4	1	1
Assets in master trusts	43	11	14	25	37	49
Assets in 103-12 investment entities	1	1	***	1	1	***
Assets in registered investment companies	6	20	27	19	9	3
Assets in ins. co. general account	1	6	5	2	1	***
Employer securities	***	0	***	***	***	***
Other or unspecified investments	4	17	6	3	3	5

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.



**Table C8. Percentage Distribution of Assets in Defined Contribution Plans  
with 100 or More Participants  
by type of asset and size of plan, 2005**

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	2	1
Receivables	1	1	1	2	1	1
U. S. Government securities	1	***	***	1	1	1
Corporate debt instruments: Preferred	***	***	***	***	***	***
Corporate debt instruments: All other	***	***	***	***	***	1
Corporate stocks	3	1	2	3	2	3
Real estate (except employer real property)	***	***	***	***	***	***
Loans	2	2	2	2	2	2
Assets in common/collective trusts	9	3	5	10	10	8
Assets in pooled separate accounts	4	18	17	7	2	***
Assets in master trusts	23	***	1	6	20	38
Assets in 103-12 investment entities	***	***	***	***	***	***
Assets in registered investment companies	37	33	47	54	42	22
Assets in ins. co. general account	3	3	4	3	2	2
Employer securities	12	2	3	7	11	17
Other or unspecified investments	4	33	13	3	2	4

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C9. Income Statement of Pension Plans With 100 or More Participants  
by type of plan, 2005**  
(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	\$153,760	\$84,810	\$68,950
Participants	116,603	791	115,811
Others (including rollovers)	12,472	1,702	10,769
Noncash contributions	<u>1,258</u>	<u>227</u>	<u>1,031</u>
<b>Total contributions</b>	<b>284,092</b>	<b>87,531</b>	<b>196,561</b>
<b>Interest earnings:</b>			
Interest-bearing cash	4,105	1,201	2,904
U. S. Government securities	4,844	4,032	812
Corporate debt instruments	4,997	4,442	555
Non-participant loans	198	122	76
Participant loans	1,833	14	1,819
Other or unspecified interest	<u>7,001</u>	<u>2,587</u>	<u>4,414</u>
<b>Total interest earnings</b>	<b>22,979</b>	<b>12,399</b>	<b>10,580</b>
<b>Dividends:</b>			
Preferred stock	767	290	478
Common stock	<u>16,447</u>	<u>6,660</u>	<u>9,787</u>
<b>Total dividend income</b>	<b>17,214</b>	<b>6,950</b>	<b>10,264</b>
<b>Rents</b>	<b>461</b>	<b>423</b>	<b>38</b>
<b>Net gain (loss) on sale of assets</b>	<b>3,450</b>	<b>13,409</b>	<b>-9,959</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	1,683	1,153	530
Other unrealized appreciation	<u>53,392</u>	<u>19,434</u>	<u>33,957</u>
<b>Total unrealized appreciation</b>	<b>55,075</b>	<b>20,588</b>	<b>34,487</b>
<b>Net invest. gain from common/col. trusts</b>	<b>35,311</b>	<b>26,381</b>	<b>8,930</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>10,002</b>	<b>3,438</b>	<b>6,564</b>
<b>Net invest. gain from master trusts</b>	<b>107,661</b>	<b>80,584</b>	<b>27,077</b>
<b>Net invest. gain from 103-12 investment entities</b>	<b>2,003</b>	<b>1,413</b>	<b>590</b>
<b>Net invest. gain from reg. investment companies</b>	<b>59,481</b>	<b>8,849</b>	<b>50,632</b>
<b>Other or unspecified income</b>	<u><b>6,593</b></u>	<u><b>2,330</b></u>	<u><b>4,263</b></u>
<b>TOTAL INCOME</b>	<b>604,323</b>	<b>264,296</b>	<b>340,026</b>

(continued...)

**Table C9. Income Statement of Pension Plans With 100 or More Participants  
by type of plan, 2005**  
(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	\$305,470	\$131,484	\$173,985
Payments to insurance carriers for benefits	802	539	264
Other or unspecified benefits	<u>2,482</u>	<u>351</u>	<u>2,131</u>
<b>Total benefit payments</b>	<b>308,754</b>	<b>132,374</b>	<b>176,380</b>
<b>Interest expense</b>	<b>1,074</b>	<b>6</b>	<b>1,067</b>
<b>Corrective distributions</b>	<b>374</b>	<b>7</b>	<b>367</b>
<b>Deemed distribution of partic. loans</b>	<b>398</b>	<b>*/</b>	<b>398</b>
<b>Administrative expenses:</b>			
Professional fees	1,527	1,242	285
Contract administrator fees	1083	637	446
Investment advisory and management fees	4,596	3,979	617
Other or unspecified admin. expenses	<u>3,055</u>	<u>2,365</u>	<u>690</u>
<b>Total administrative expenses</b>	<b>10,261</b>	<b>8,222</b>	<b>2,038</b>
<b>Unspecified expenses</b>	<u><b>96</b></u>	<u><b>9</b></u>	<u><b>87</b></u>
<b>TOTAL EXPENSES</b>	<b>320,956</b>	<b>140,618</b>	<b>180,338</b>
<b>NET INCOME</b>	<b>283,367</b>	<b>123,678</b>	<b>159,689</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C10. Income Statement of Single Employer Pension Plans  
with 100 or More Participants  
by type of plan, 2005**  
(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	\$132,967	\$69,025	\$63,942
Participants	115,719	762	114,957
Others (including rollovers)	12,286	1,571	10,716
Noncash contributions	<u>1,258</u>	<u>227</u>	<u>1,031</u>
<b>Total contributions</b>	<b>262,231</b>	<b>71,586</b>	<b>190,645</b>
<b>Interest earnings:</b>			
Interest-bearing cash	3,624	844	2,781
U. S. Government securities	2,621	2,192	428
Corporate debt instruments	2,625	2,317	308
Non-participant loans	94	22	72
Participant loans	1,801	9	1,792
Other or unspecified interest	<u>5,985</u>	<u>1,948</u>	<u>4,037</u>
<b>Total interest earnings</b>	<b>16,750</b>	<b>7,331</b>	<b>9,419</b>
<b>Dividends:</b>			
Preferred stock	696	224	472
Common stock	<u>13,609</u>	<u>4,056</u>	<u>9,552</u>
<b>Total dividend income</b>	<b>14,304</b>	<b>4,280</b>	<b>10,024</b>
<b>Rents</b>	<b>110</b>	<b>75</b>	<b>35</b>
<b>Net gain (loss) on sale of assets</b>	<b>-1,346</b>	<b>8,905</b>	<b>-10,251</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	956	460	496
Other unrealized appreciation	<u>44,617</u>	<u>11,310</u>	<u>33,308</u>
<b>Total unrealized appreciation</b>	<b>45,574</b>	<b>11,770</b>	<b>33,804</b>
<b>Net invest. gain from common/col. trusts</b>	<b>31,271</b>	<b>22,850</b>	<b>8,421</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>9,081</b>	<b>2,797</b>	<b>6,284</b>
<b>Net invest. gain from master trusts</b>	<b>107,507</b>	<b>80,460</b>	<b>27,046</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>1,610</b>	<b>1,064</b>	<b>546</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>56,649</b>	<b>7,141</b>	<b>49,508</b>
<b>Other or unspecified income</b>	<u><b>6,061</b></u>	<u><b>1,877</b></u>	<u><b>4,184</b></u>
<b>TOTAL INCOME</b>	<b>549,802</b>	<b>220,136</b>	<b>329,666</b>

(continued...)

**Table C10. Income Statement of Single Employer Pension Plans  
with 100 or More Participants  
by type of plan, 2005**  
(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	\$274,968	\$105,069	\$169,898
Payments to insurance carriers for benefits	770	529	241
Other or unspecified benefits	<u>2,450</u>	<u>333</u>	<u>2,118</u>
<b>Total benefit payments</b>	<b>278,188</b>	<b>105,931</b>	<b>172,257</b>
<b>Interest expense</b>	<b>1,070</b>	<b>5</b>	<b>1,065</b>
<b>Corrective distributions</b>	<b>373</b>	<b>6</b>	<b>366</b>
<b>Deemed distribution of partic. loans</b>	<b>371</b>	<b>*/</b>	<b>371</b>
<b>Administrative expenses:</b>			
Professional fees	1,189	959	230
Contract administrator fees	841	439	402
Investment advisory and management fees	3,165	2,691	474
Other or unspecified admin. expenses	<u>2,237</u>	<u>1,653</u>	<u>585</u>
<b>Total administrative expenses</b>	<b>7,432</b>	<b>5,742</b>	<b>1,690</b>
<b>Unspecified expenses</b>	<u>94</u>	<u>8</u>	<u>87</u>
<b>TOTAL EXPENSES</b>	<b>287,528</b>	<b>111,692</b>	<b>175,836</b>
<b>NET INCOME</b>	<b>262,274</b>	<b>108,444</b>	<b>153,830</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C11. Income Statement of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2005**  
(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	\$20,793	\$15,785	\$5,008
Participants	883	29	855
Others (including rollovers)	185	132	54
Noncash contributions	<u>*/</u>	<u>0</u>	<u>*/</u>
<b>Total contributions</b>	<b>21,861</b>	<b>15,946</b>	<b>5,916</b>
<b>Interest earnings:</b>			
Interest-bearing cash	481	358	124
U. S. Government securities	2,223	1,840	383
Corporate debt instruments	2,372	2,125	246
Non-participant loans	104	100	4
Participant loans	32	5	27
Other or unspecified interest	<u>1,016</u>	<u>640</u>	<u>377</u>
<b>Total interest earnings</b>	<b>6,228</b>	<b>5,068</b>	<b>1,160</b>
<b>Dividends:</b>			
Preferred stock	72	66	6
Common stock	<u>2,838</u>	<u>2,604</u>	<u>235</u>
<b>Total dividend income</b>	<b>2,910</b>	<b>2,670</b>	<b>240</b>
<b>Rents</b>	<b>351</b>	<b>348</b>	<b>3</b>
<b>Net gain (loss) on sale of assets</b>	<b>4,796</b>	<b>4,504</b>	<b>291</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	727	693	34
Other unrealized appreciation	<u>8,774</u>	<u>8,125</u>	<u>650</u>
<b>Total unrealized appreciation</b>	<b>9,501</b>	<b>8,818</b>	<b>684</b>
<b>Net invest. gain from common/col. trusts</b>	<b>4,041</b>	<b>3,531</b>	<b>509</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>921</b>	<b>641</b>	<b>280</b>
<b>Net invest. gain from master trusts</b>	<b>155</b>	<b>124</b>	<b>31</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>393</b>	<b>349</b>	<b>44</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>2,832</b>	<b>1,708</b>	<b>1,124</b>
<b>Other or unspecified income</b>	<b><u>531</u></b>	<b><u>453</u></b>	<b><u>78</u></b>
<b>TOTAL INCOME</b>	<b>54,521</b>	<b>44,161</b>	<b>10,360</b>

(continued...)

**Table C11. Income Statement of Multiemployer Pension Plans  
with 100 or More Participants  
by type of plan, 2005**  
(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	\$30,502	\$26,415	\$4,087
Payments to insurance carriers for benefits	33	10	23
Other or unspecified benefits	<u>32</u>	<u>18</u>	<u>13</u>
<b>Total benefit payments</b>	<b>30,566</b>	<b>26,443</b>	<b>4,123</b>
<b>Interest expense</b>	<b>4</b>	<b>1</b>	<b>2</b>
<b>Corrective distributions</b>	<b>2</b>	<b>*/</b>	<b>1</b>
<b>Deemed distribution of participant loans</b>	<b>27</b>	<b>*/</b>	<b>27</b>
<b>Administrative expenses:</b>			
Professional fees	338	283	56
Contract administrator fees	242	198	44
Investment advisory and management fees	1,431	1,287	144
Other or unspecified admin. expenses	<u>817</u>	<u>712</u>	<u>105</u>
<b>Total administrative expenses</b>	<b>2,829</b>	<b>2,480</b>	<b>348</b>
<b>Unspecified expenses</b>	<u><b>1</b></u>	<u><b>1</b></u>	<u><b>*/</b></u>
<b>TOTAL EXPENSES</b>	<b>33,428</b>	<b>28,926</b>	<b>4,502</b>
<b>NET INCOME</b>	<b>21,093</b>	<b>15,234</b>	<b>5,859</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table C12. Percentage Distribution of Income of Defined Benefit Plans  
with 100 or More Participants  
by source of income and size of plan, 2005**

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	32	76	60	50	40	26
Participant contributions	***/	1	***/	***/	***/	***/
Other or unspecified contributions	<u>1</u>	<u>1</u>	<u>***/</u>	<u>***/</u>	<u>***/</u>	<u>1</u>
<b>Total contributions</b>	<b>33</b>	<b>77</b>	<b>61</b>	<b>50</b>	<b>40</b>	<b>27</b>
Interest on interest-bearing cash	***/	1	1	1	1	***/
Interest on U. S. Government securities	2	***/	1	2	2	1
Interest on corporate debt instruments	2	***/	1	1	2	2
Interest on non-participant loans	***/	0	***/	***/	***/	***/
Interest on participant loans	***/	***/	***/	***/	***/	***/
Other or unspecified interest	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total interest earnings</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>4</b>
<b>Total dividends income</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>Net gain (loss) on sale of assets</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>7</b>	<b>4</b>
<b>Total unrealized appreciation</b>	<b>8</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>8</b>
<b>Net invest. gain from common/col. trusts</b>	<b>10</b>	<b>***/</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>12</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Net invest. gain from master trusts</b>	<b>30</b>	<b>2</b>	<b>6</b>	<b>13</b>	<b>23</b>	<b>37</b>
<b>Net invest. gain from registered invest. co.</b>	<b>3</b>	<b>2</b>	<b>9</b>	<b>7</b>	<b>4</b>	<b>2</b>
<b>Other or unspecified income</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.



**Table C13. Percentage Distribution of Income of Defined Contribution Plans  
with 100 or More Participants  
by source of income and size of plan, 2005**

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	20	21	21	23	21	17
Participant contributions	34	58	43	33	31	34
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>58</b>	<b>87</b>	<b>69</b>	<b>61</b>	<b>55</b>	<b>53</b>
Interest on interest-bearing cash	1	***/	1	1	1	1
Interest on U. S. Government securities	***/	***/	***/	***/	***/	***/
Interest on corporate debt instruments	***/	***/	***/	***/	***/	***/
Interest on non-participant loans	***/	***/	***/	***/	***/	***/
Interest on participant loans	1	***/	***/	1	1	1
Other or unspecified interest	<u>1</u>	***/	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
<b>Total interest earnings</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Total dividends income</b>	<b>3</b>	***/	1	2	3	5
<b>Net gain (loss) on sale of assets</b>	<b>-3</b>	***/	***/	1	-23	2
<b>Total unrealized appreciation</b>	<b>10</b>	-2	1	4	31	8
<b>Net invest. gain from common/col. trusts</b>	<b>3</b>	***/	1	2	3	3
<b>Net invest. gain from pooled sep. accounts</b>	<b>2</b>	4	6	3	1	1
<b>Net invest. gain from master trusts</b>	<b>8</b>	***/	***/	2	9	15
<b>Net invest. gain from registered invest. co.</b>	<b>15</b>	3	14	21	17	9
<b>Other or unspecified expenses</b>	<b>1</b>	7	5	1	1	1

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D1. Balance Sheet of Defined Contribution Plans with 100 or More Participants  
by type of plan, 2005**  
(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	\$3,069	\$2,744	\$29	\$2	\$260	\$34
Employer contrib. receivable	19,930	17,421	592	59	1,537	321
Participant contrib. receivable	1,988	1,962	8	1	11	7
Other receivables	6,992	4,569	168	3	2,181	70
Interest-bearing cash	40,521	35,914	734	52	3,212	609
U. S. Government securities	20,180	11,946	235	109	7,189	700
Corporate debt instruments: Preferred	4,494	2,599	3	15	1,815	61
Corporate debt instruments: All other	9,946	7,119	64	62	2,427	274
Preferred stock	486	404	2	*/	77	3
Common stock	62,077	42,262	3,009	267	14,730	1,809
Partnership/joint venture interests	2,078	1,443	1	7	604	23
Real estate (except employer real prop.)	538	237	*/	0	283	18
Loans (other than to participants)	1,048	988	*/	*/	59	*/
Participant loans	39,107	37,821	798	6	390	92
Assets in common/collective trusts	204,244	187,161	5,860	173	9,830	1,220
Assets in pooled separate accounts	84,470	80,053	20	18	3,955	424
Assets in master trusts	532,970	504,959	13,652	707	9,862	3,789
Assets in 103-12 investment entities	5,292	3,849	*/	172	868	402
Assets in registered investment comp.	853,895	801,425	14,771	606	32,765	4,328
Assets in ins. co. general account	59,240	52,011	825	28	5,577	798
Other general investments	60,735	54,037	1,601	90	4,094	913
Employer securities	271,715	212,913	44,203	44	1,709	12,846
Employer real property	385	379	2	0	3	3
Buildings and other prop. used by plan	24	6	0	0	15	3
Other or unspecified assets	<u>27,738</u>	<u>26,631</u>	<u>123</u>	<u>31</u>	<u>794</u>	<u>160</u>
<b>TOTAL ASSETS</b>	<b>2,313,163</b>	<b>2,090,854</b>	<b>86,702</b>	<b>2,453</b>	<b>104,246</b>	<b>28,907</b>
Benefit claims payable	1,009	686	56	8	170	90
Operating payables	1,198	764	78	*/	329	27
Acquisition indebtedness	8,435	3,839	2,992	0	86	1,518
Other liabilities	<u>14,398</u>	<u>6,907</u>	<u>2,821</u>	<u>7</u>	<u>3,341</u>	<u>1,322</u>
<b>TOTAL LIABILITIES</b>	<b>25,040</b>	<b>12,195</b>	<b>5,946</b>	<b>15</b>	<b>3,927</b>	<b>2,956</b>
<b>NET ASSETS</b>	<b>2,288,123</b>	<b>2,078,659</b>	<b>80,756</b>	<b>2,437</b>	<b>100,319</b>	<b>25,951</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants**  
**by type of plan, 2005**  
*(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	\$68,950	\$58,005	\$2,542	\$111	\$6,929	\$1,363
Participants	115,811	112,976	2,370	5	265	195
Others (including rollovers)	10,769	10,565	133	3	61	6
Noncash contributions	<u>1,031</u>	<u>843</u>	<u>143</u>	<u>0</u>	<u>*/</u>	<u>45</u>
<b>Total contributions</b>	<b>196,561</b>	<b>182,389</b>	<b>5,188</b>	<b>119</b>	<b>7,255</b>	<b>1,609</b>
<b>Interest earnings:</b>						
Interest-bearing cash	2,904	2,574	145	2	131	53
U. S. Government securities	812	414	9	7	355	27
Corporate debt instruments	555	320	11	5	206	14
Non-participant loans	76	71	*/	0	5	*/
Participant loans	1,819	1,763	31	*/	20	5
Other or unspecified interest	<u>4,414</u>	<u>3,942</u>	<u>64</u>	<u>1</u>	<u>345</u>	<u>61</u>
<b>Total interest earnings</b>	<b>10,580</b>	<b>9,085</b>	<b>259</b>	<b>15</b>	<b>1,061</b>	<b>159</b>
<b>Dividends:</b>						
Preferred stock	478	387	66	*/	5	19
Common stock	<u>9,787</u>	<u>8,278</u>	<u>924</u>	<u>6</u>	<u>358</u>	<u>221</u>
<b>Total dividend income</b>	<b>10,264</b>	<b>8,664</b>	<b>991</b>	<b>6</b>	<b>363</b>	<b>240</b>
<b>Rents</b>	<b>38</b>	<b>35</b>	<b>*/</b>	<b>0</b>	<b>3</b>	<b>*/</b>
<b>Net gain (loss) on sale of assets</b>	<b>-9,959</b>	<b>-11,059</b>	<b>179</b>	<b>16</b>	<b>690</b>	<b>214</b>
<b>Unrealized appreciation:</b>						
Unrealized appreciation of real estate	530	81	393	5	58	-7
Other unrealized appreciation	33,953	27,796	4,240	2	780	1,135
<b>Total unrealized appreciation</b>	<b>34,487</b>	<b>27,882</b>	<b>4,633</b>	<b>7</b>	<b>838</b>	<b>1,128</b>
<b>Net invest. gain from common/col. trusts</b>	<b>8,930</b>	<b>8,152</b>	<b>251</b>	<b>8</b>	<b>475</b>	<b>45</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>6,564</b>	<b>6,237</b>	<b>53</b>	<b>2</b>	<b>248</b>	<b>23</b>
<b>Net invest. gain from master trusts</b>	<b>27,077</b>	<b>25,923</b>	<b>214</b>	<b>50</b>	<b>694</b>	<b>197</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>590</b>	<b>473</b>	<b>0</b>	<b>10</b>	<b>90</b>	<b>17</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>50,632</b>	<b>47,886</b>	<b>661</b>	<b>36</b>	<b>1,819</b>	<b>230</b>
<b>Other or unspecified income</b>	<b>4,263</b>	<b>3,573</b>	<b>336</b>	<b>9</b>	<b>234</b>	<b>110</b>
<b>TOTAL INCOME</b>	<b>340,026</b>	<b>309,239</b>	<b>12,765</b>	<b>277</b>	<b>13,772</b>	<b>3,974</b>

(continued...)

**Table D2. Income Statement of Defined Contribution Plans with 100 or More Participants**  
**by type of plan, 2005**  
*(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	\$173,985	\$160,467	\$6,211	\$161	\$5,476	\$1,670
Payments to insurance carriers for benefits	264	95	*/	*/	156	13
Other or unspecified benefits	<u>2,131</u>	<u>1,831</u>	<u>39</u>	<u>4</u>	<u>138</u>	<u>119</u>
<b>Total benefit payments</b>	<b>176,380</b>	<b>162,393</b>	<b>6,250</b>	<b>165</b>	<b>5,769</b>	<b>1,802</b>
<b>Corrective distributions</b>	<b>367</b>	<b>358</b>	<b>9</b>	<b>*/</b>	<b>*/</b>	<b>*/</b>
<b>Deemed distribution of participant loans</b>	<b>398</b>	<b>377</b>	<b>2</b>	<b>0</b>	<b>20</b>	<b>*/</b>
<b>Interest expense</b>	<b>1,067</b>	<b>541</b>	<b>404</b>	<b>0</b>	<b>4</b>	<b>118</b>
<b>Administrative expenses:</b>						
Professional fees	285	236	5	*/	38	6
Contract administrator fees	446	404	6	*/	29	7
Investment advisory and management fees	617	451	14	4	140	9
Other or unspecified admin. expenses	<u>690</u>	<u>555</u>	<u>13</u>	<u>1</u>	<u>89</u>	<u>32</u>
<b>Total administrative expenses</b>	<b>2,038</b>	<b>1,645</b>	<b>37</b>	<b>5</b>	<b>296</b>	<b>54</b>
<b>Unspecified expenses</b>	<u><b>87</b></u>	<u><b>70</b></u>	<u><b>9</b></u>	<u><b>*/</b></u>	<u><b>2</b></u>	<u><b>-6</b></u>
<b>TOTAL EXPENSES</b>	<b>180,338</b>	<b>165,385</b>	<b>6,710</b>	<b>170</b>	<b>6,092</b>	<b>1,981</b>
<b>NET INCOME</b>	<b>159,689</b>	<b>143,854</b>	<b>6,055</b>	<b>107</b>	<b>7,680</b>	<b>1,992</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D3. Number of 401(k) Type Plans, Total Participants, Active Participants, Assets, Contributions, and Benefits  
by type of plan, 2005**

Type of Plan	Number of Plans 1/	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
<b>TOTAL</b>	<b>436,207</b>	<b>65,652</b>	<b>54,623</b>	<b>\$2,395,792</b>	<b>\$223,533</b>	<b>\$189,822</b>
Profit sharing and thrift-savings	434,508	64,401	53,634	2,328,776	218,784	184,626
Stock bonus	272	879	696	51,877	3,773	4,277
Target benefit	69	2	1	65	8	7
Money purchase	1,121	305	237	12,579	801	678
Annuity-403(b)(1)	108	4	4	37	8	1
Custodial account-403(b)(7)	108	61	50	2,457	158	234
IRAs or annuities (Code 408)	21	**/	**/	1	*/	0

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 made directly by insurance carriers.

\*/ Less than \$500,000.

\*\*/ Less than 500 participants.

SOURCE: Form 5500 series reports filed with the U.S. Department of Labor for plan years ending in 2005.

**Table D4. Number of 401(k) Type Plans  
by number of participants and primary or supplemental status, 2005**

<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>436,207</b>	<b>409,448</b>	<b>26,759</b>
None or not reported	14,433	13,773	660
2-9	111,377	106,060	5,317
10-24	117,308	112,779	4,529
25-49	79,333	74,819	4,514
50-99	54,464	51,182	3,281
100-249	34,307	31,308	2,999
250-499	11,934	10,183	1,752
500-999	5,995	4,772	1,223
1,000-2,499	3,874	2,783	1,091
2,500-4,999	1,556	972	585
5,000-9,999	795	447	348
10,000-19,999	457	224	233
20,000-49,999	270	108	162
50,000 or more	106	39	66

*NOTE: Total Participant and Active Participant definitions have changed. See page 2. As in previous bulletins, the term ' refers to the number of Total Participants.*

*SOURCE: Form 5500 filings for plan years ending in 2005.*

**Table D5. Number of Active Participants in 401(k) Type Plans  
by number of participants and primary or supplemental status, 2005 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>54,623</b>	<b>35,399</b>	<b>19,224</b>
2-9	530	506	25
10-24	1,564	1,502	62
25-49	2,305	2,168	137
50-99	3,174	2,978	197
100-249	4,407	3,991	416
250-499	3,475	2,949	525
500-999	3,504	2,783	721
1,000-2,499	4,991	3,559	1,433
2,500-4,999	4,530	2,847	1,683
5,000-9,999	4,544	2,597	1,946
10,000-19,999	5,131	2,593	2,539
20,000-49,999	6,986	2,953	4,033
50,000 or more	9,482	3,974	5,507

*NOTE: Total Participant and Active Participant definitions have changed. See page 2. As in previous bulletins, the term ' 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 2005.*

**TABLE D6. Number of 401(k) Type Plans and Active Participants  
by size of plan and extent of participant direction of investments, 2005 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>	436,207	54,623	366,807	43,224	20,309	8,480	49,091	2,920
None or not reported	14,433	0	11,959	0	483	0	1,991	0
2-9	111,377	530	84,534	411	5,292	26	21,551	94
10-24	117,308	1,564	98,263	1,327	5,690	71	13,355	166
25-49	79,333	2,305	68,945	2,006	3,922	113	6,466	186
50-99	54,464	3,174	48,693	2,848	2,326	127	3,444	200
100-249	34,307	4,407	31,761	4,091	1,169	146	1,377	170
250-499	11,934	3,475	11,102	3,240	422	118	410	117
500-999	5,995	3,504	5,524	3,237	274	156	197	111
1,000-2,499	3,874	4,991	3,465	4,456	264	345	145	191
2,500-4,999	1,556	4,530	1,325	3,884	166	462	65	183
5,000-9,999	795	4,544	648	3,703	107	602	40	239
10,000-19,999	457	5,131	344	3,946	87	942	25	243
20,000-49,999	270	6,986	182	4,762	73	1,854	15	370
50,000 or more	106	9,482	63	5,312	33	3,518	9	651

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 2005.



**TABLE D7. Balance Sheet of 401(k) Type Plans  
by extent of participant direction of investments, 2005**  
(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	\$1,461	\$840	\$388	\$233
Employer real property	321	17	27	277
Real estate (exc. employer real property)	420	190	118	112
Employer securities	215,007	77,469	120,457	17,081
Participant loans	41,195	30,565	8,668	1,962
Loans (other than to participants)	1,660	602	688	369
Other investments 2/	<u>2,135,728</u>	<u>1,518,897</u>	<u>445,673</u>	<u>171,158</u>
<b>TOTAL ASSETS</b>	<b>2,395,792</b>	<b>1,628,580</b>	<b>576,020</b>	<b>191,191</b>
<b>TOTAL LIABILITIES</b>	<b><u>16,203</u></b>	<b><u>3,932</u></b>	<b><u>8,115</u></b>	<b><u>4,156</u></b>
<b>NET ASSETS</b>	<b>2,379,589</b>	<b>1,624,648</b>	<b>567,906</b>	<b>187,035</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 2005.

**TABLE D8. Income Statement of 401(k) Type Plans  
by extent of participant direction of investments, 2005**  
(amounts in millions)

Income and Expenses	Total	Participant Directs All Investments	Participant Directs Investment of Portion of Assets 1/	Participant Does Not Direct Any Investments
<b>INCOME</b>				
Employer contributions	\$70,285	\$51,011	\$12,601	\$6,674
Participant contributions	138,528	105,550	24,869	8,109
Contributions from others (including rollovers)	14,076	11,958	1,391	728
Noncash contributions	642	74	541	27
All other income	<u>146,292</u>	<u>104,154</u>	<u>31,378</u>	<u>10,760</u>
<b>TOTAL INCOME</b>	<b>369,825</b>	<b>272,748</b>	<b>70,780</b>	<b>26,297</b>
<b>EXPENSES</b>				
Total benefit payments	189,822	130,823	46,472	12,527
Corrective distributions	587	523	36	27
Deemed distribution of participant loans	445	368	51	25
Other of unspecified expenses	<u>2,874</u>	<u>1,671</u>	<u>857</u>	<u>346</u>
<b>TOTAL EXPENSES</b>	<b>193,727</b>	<b>133,385</b>	<b>47,416</b>	<b>12,926</b>
<b>NET INCOME</b>	<b>176,098</b>	<b>139,363</b>	<b>23,364</b>	<b>13,371</b>

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

2/ 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 2005.

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2005**

(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	\$2,611	\$2,108	\$256	\$247
Employer contrib. receivable	14,673	10,505	3,245	923
Participant contrib. receivable	1,953	1,502	333	117
Other receivables	4,424	3,267	680	477
Interest-bearing cash	34,193	25,618	4,797	3,778
U. S. Government securities	9,483	4,652	3,557	1,274
Corporate debt instruments: Preferred	2,166	792	1,162	212
Corporate debt instruments: All other	6,428	3,891	1,749	788
Preferred stock	287	180	58	49
Common stock	36,639	22,311	9,600	4,728
Partnership/joint venture interests	902	652	133	117
Real estate (exc. employer real property)	156	78	37	40
Loans (other than to participants)	918	495	378	44
Participant loans	38,031	27,766	8,491	1,774
Assets in common/collective trusts	188,518	133,932	45,645	8,942
Assets in pooled separate accounts	77,982	70,708	4,679	2,594

(continued...)

**TABLE D9. Balance Sheet of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2005**  
(amounts in millions)

<b>Type of Asset or Liability</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>
Assets in master trusts	\$504,779	\$281,758	\$204,738	\$18,283
Assets in 103-12 investment entities	3,685	2,482	1,182	21
Assets in registered investment comp.	793,012	624,513	114,668	53,831
Assets in insurance co. general account	50,426	35,403	11,346	3,676
Other general investments	48,085	28,683	10,592	8,810
Employer securities	213,476	77,176	119,757	16,543
Employer real property	310	6	27	277
Buildings and other property used by plan	10	2	2	6
Other or unspecified assets	<u>24,760</u>	<u>22,438</u>	<u>1,201</u>	<u>1,121</u>
<b>TOTAL ASSETS</b>	<b>2,057,907</b>	<b>1,380,916</b>	<b>548,316</b>	<b>128,674</b>
<b>LIABILITIES</b>				
Benefit claims payable	575	357	152	66
Operating payables	835	311	396	129
Acquisition indebtedness	3,821	187	3,257	376
Other liabilities	<u>7,488</u>	<u>1,883</u>	<u>2,431</u>	<u>3,174</u>
<b>TOTAL LIABILITIES</b>	<b>12,719</b>	<b>2,739</b>	<b>6,236</b>	<b>3,744</b>
<b>NET ASSETS</b>	<b>2,045,188</b>	<b>1,378,178</b>	<b>542,081</b>	<b>124,930</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2005**  
(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	\$54,422	\$40,047	\$11,357	\$3,018
Participants	114,660	85,777	23,377	5,506
Others (including rollovers)	10,435	8,931	1,201	303
Noncash contributions	<u>603</u>	<u>59</u>	<u>541</u>	<u>4</u>
<b>Total contributions</b>	<b>180,121</b>	<b>134,815</b>	<b>36,475</b>	<b>8,831</b>
<b>Interest earnings:</b>				
Interest-bearing cash	2,604	1,242	798	564
U. S. Government securities	345	158	117	70
Corporate debt instruments	250	128	97	25
Non-participant loans	65	39	22	4
Participant loans	1,772	1,312	376	84
Other or unspecified interest	<u>3,530</u>	<u>2,350</u>	<u>888</u>	<u>292</u>
<b>Total interest earnings</b>	<b>8,565</b>	<b>5,228</b>	<b>2,298</b>	<b>1,039</b>
<b>Dividends:</b>				
Preferred stock	374	84	281	9
Common stock	<u>8,337</u>	<u>4,488</u>	<u>3,180</u>	<u>669</u>
<b>Total dividend income</b>	<b>8,711</b>	<b>4,572</b>	<b>3,461</b>	<b>678</b>
<b>Rents</b>	<b>26</b>	<b>5</b>	<b>3</b>	<b>17</b>
<b>Net gain (loss) on sale of assets</b>	<b>-10,643</b>	<b>-13,609</b>	<b>2,337</b>	<b>629</b>
<b>Unrealized appreciation:</b>				
Unrealized appreciation of real estate	37	238	-263	62
Other unrealized appreciation	<u>26,224</u>	<u>20,678</u>	<u>4,543</u>	<u>1,002</u>
<b>Total unrealized appreciation</b>	<b>26,265</b>	<b>20,917</b>	<b>4,284</b>	<b>1,064</b>
<b>Net invest. gain from common/col. trusts</b>	<b>8,201</b>	<b>5,651</b>	<b>2,165</b>	<b>384</b>
<b>Net invest. gain from pooled sep. accounts</b>	<b>6,154</b>	<b>5,545</b>	<b>451</b>	<b>157</b>
<b>Net invest. gain from master trusts</b>	<b>25,276</b>	<b>16,819</b>	<b>7,636</b>	<b>821</b>
<b>Net invest. gain from 103-12 invest. entities</b>	<b>459</b>	<b>234</b>	<b>224</b>	<b>1</b>
<b>Net invest. gain from reg. invest. companies</b>	<b>47,436</b>	<b>39,619</b>	<b>5,887</b>	<b>1,929</b>
<b>Other or unspecified income</b>	<u><b>3,507</b></u>	<u><b>2,793</b></u>	<u><b>495</b></u>	<u><b>220</b></u>
<b>TOTAL INCOME</b>	<b>304,076</b>	<b>222,590</b>	<b>65,716</b>	<b>15,770</b>

(continued...)

**Table D10. Income Statement of 401(k) Type Plans with 100 or More Participants  
by extent of participant direction of investments, 2005**

*(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	\$159,315	\$105,664	\$43,753	\$9,898
Payments to insurance carriers for benefits	69	64	3	2
Other or unspecified benefits	<u>1677</u>	<u>1482</u>	<u>123</u>	<u>72</u>
<b>Total benefit payments</b>	<b>161,061</b>	<b>107,209</b>	<b>43,880</b>	<b>9,972</b>
<b>Interest expense</b>	<b>366</b>	<b>325</b>	<b>32</b>	<b>10</b>
<b>Corrective distributions</b>	<b>369</b>	<b>300</b>	<b>49</b>	<b>20</b>
<b>Deemed distribution of participant loans</b>	<b>555</b>	<b>41</b>	<b>442</b>	<b>71</b>
<b>Administrative expenses:</b>				
Professional fees	211	135	64	12
Contract administrator fees	395	314	60	21
Investment advisory and management fees	398	253	85	60
Other or unspecified admin. expenses	<u>541</u>	<u>387</u>	<u>117</u>	<u>36</u>
<b>Total administrative expenses</b>	<b>1,545</b>	<b>1,089</b>	<b>327</b>	<b>129</b>
<b>Unspecified expenses</b>	<b><u>62</u></b>	<b><u>56</u></b>	<b><u>3</u></b>	<b><u>3</u></b>
<b>TOTAL EXPENSES</b>	<b>163,958</b>	<b>109,020</b>	<b>44,733</b>	<b>10,206</b>
<b>NET INCOME</b>	<b>140,118</b>	<b>113,570</b>	<b>20,983</b>	<b>5,565</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D11. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of plan, 2005**

<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>6,881</b>	<b>11,915</b>	<b>9,389</b>	<b>\$700,931</b>	<b>\$43,507</b>	<b>\$55,465</b>
Profit sharing and thrift-savings	2,218	9,873	7,850	611,057	38,705	49,244
Stock bonus plans	2,714	1,443	1,096	66,561	3,665	4,770
Target benefit plans	3	1	1	95	3	7
Money purchase plans	92	51	46	3,084	193	149
Other defined contribution plans	1,855	547	395	20,135	941	1,295

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 2005.

**Table D12. Number of Employee Stock Ownership Plans (ESOPs), Total Participants, Active Participants, Assets, Contributions, and Benefits by type of ESOP, 2005**

Type of Plan	Number of Plans	Total Participants (thousands) 2/	Active Participants (thousands) 3/	Total Assets (millions)	Total Contributions (millions) 4/	Total Benefits (millions) 5/
<b>TOTAL</b>	<b>6,881</b>	<b>11,915</b>	<b>9,389</b>	<b>\$700,931</b>	<b>\$43,507</b>	<b>\$55,465</b>
Nonleveraged ESOPs	3,756	9,154	7,306	507,893	32,657	41,474
Leveraged ESOPs	3,125	2,761	2,082	193,039	10,850	13,991

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 2005.



**Table D13. Number of Employee Stock Ownership Plans (ESOPs)  
by number of participants and primary or supplemental status, 2005**

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>6,881</b>	<b>3,130</b>	<b>3,752</b>
None or not reported	378	215	163
2-9	513	444	69
10-24	878	480	398
25-49	1,319	587	732
50-99	902	423	478
100-249	1,314	553	761
250-499	567	157	410
500-999	326	106	220
1,000-2,499	217	54	163
2,500-4,999	153	48	104
5,000-9,999	100	19	81
10,000-19,999	89	18	71
20,000-49,999	82	16	66
50,000 or more	44	8	36

*NOTE: Total Participant and Active Participant definitions have changed. See page 2. As in previous bulletins, the term "Participant" refers to the number of Total Participants.*

*SOURCE: Form 5500 filings for plan years ending in 2005.*

**TABLE D14. Balance Sheet of Employee Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2005**

*(amounts in millions)*

Type of Asset or Liability	Total	Nonleveraged ESOPs	Leveraged ESOPs
<b>ASSETS</b>			
Total noninterest-bearing cash	\$309	\$230	\$79
Employer contrib. receivable	4,108	3,446	662
Participant contrib. receivable	292	239	53
Other receivables	821	613	208
Interest-bearing cash	5,819	5,036	783
U. S. Government securities	4,027	2,191	1,836
Corporate debt instruments: Preferred	1,274	418	857
Corporate debt instruments: All other	1,210	585	626
Preferred stock	5	3	2
Common stock	9,844	7,278	2,566
Partnership/joint venture interests	8	7	2
Real estate (exc. employer real property)	6	6	*/
Loans (other than to participants)	104	102	2
Participant loans	10,725	8,694	2,032
Assets in common/collective trusts	50,080	36,665	13,415
Assets in pooled separate accounts	2,206	1,948	258
Assets in master trusts	250,282	198,630	51,652
Assets in 103-12 investment entities	455	*/	455
Assets in registered investment comp.	120,466	90,763	29,703
Assets in ins. co. general account	10,428	8,782	1,646
Other general investments	11,992	8,931	3,061
Employer securities	205,813	128,929	76,885
Employer real property	9	7	3
Buildings and other property used by plan	*/	*/	0
Other or unspecified assets	344	168	176
<b>TOTAL ASSETS</b>	<b>690,629</b>	<b>503,670</b>	<b>186,959</b>
<b>LIABILITIES</b>			
Benefit claims payable	305	152	154
Operating payables	564	46	517
Acquisition indebtedness	8,305	1,965	6,340
Other liabilities	6,597	997	5,600
<b>TOTAL LIABILITIES</b>	<b>15,772</b>	<b>3,160</b>	<b>12,612</b>
<b>NET ASSETS</b>	<b>674,857</b>	<b>500,510</b>	<b>174,347</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2005**  
(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	\$14,135	\$10,257	\$3,877
Participants	26,349	20,298	6,051
Others (including rollovers)	1,150	911	239
Noncash contributions	<u>834</u>	<u>507</u>	<u>327</u>
<b>Total contributions</b>	<b>42,468</b>	<b>31,974</b>	<b>10,494</b>
<b>Interest earnings:</b>			
Interest-bearing cash	911	772	139
U. S. Government securities	142	74	68
Corporate debt instruments	98	52	46
Non-participant loans	21	21	*/
Participant loans	401	325	77
Other or unspecified interest	<u>769</u>	<u>603</u>	<u>166</u>
<b>Total interest earnings</b>	<b>2,342</b>	<b>1,847</b>	<b>496</b>
<b>Dividends:</b>			
Preferred stock	352	182	170
Common stock	<u>4,901</u>	<u>3,163</u>	<u>1,738</u>
<b>Total dividend income</b>	<b>5,253</b>	<b>3,345</b>	<b>1,908</b>
<b>Rents</b>	<b>*/</b>	<b>*/</b>	<b>*/</b>
<b>Net gain (loss) on sale of assets</b>	<b>2,852</b>	<b>2,378</b>	<b>474</b>
<b>Unrealized appreciation:</b>			
Unrealized appreciation of real estate	316	83	234
Other unrealized appreciation	<u>8,921</u>	<u>3,849</u>	<u>5,072</u>
<b>Total unrealized appreciation</b>	<b>9,237</b>	<b>3,932</b>	<b>5,305</b>

(continued...)

**Table D15. Income Statement of Employer Stock Ownership Plans (ESOPs)  
with 100 or More Participants  
by leveraged status, 2005**  
(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	\$2,249	\$1,604	\$644
Net inv. gain from pooled sep. accounts	260	135	125
Net inv. gain from master trusts	12,415	10,587	1,828
Net inv. gain from 103-12 inv. entities	28	15	13
Net inv. gain from reg. Inv. companies	5,902	4,752	1,150
Other or unspecified income	<u>738</u>	<u>368</u>	<u>370</u>
<b>TOTAL INCOME</b>	<b>83,744</b>	<b>60,937</b>	<b>22,808</b>
<b>EXPENSES</b>			
<b>Benefit payments and payments to provide benefits</b>			
Direct benefit payments	52,890	39,492	13,398
Payments to ins. carriers for benefits	1	1	*/
Other or unspecified benefits	<u>278</u>	<u>49</u>	<u>229</u>
<b>Total benefit payments</b>	<b>53,168</b>	<b>39,541</b>	<b>13,627</b>
<b>Interest expense</b>	<b>18</b>	<b>9</b>	<b>9</b>
<b>Corrective distributions</b>	<b>63</b>	<b>56</b>	<b>8</b>
<b>Deemed distrib. of partic. loans</b>	<b>1,053</b>	<b>146</b>	<b>907</b>
<b>Administrative expenses:</b>			
Professional fees	63	36	27
Contract administrator fees	36	27	9
Investment advisory and management fees	81	59	22
Other or unspecified admin. expenses	<u>145</u>	<u>101</u>	<u>44</u>
<b>Total administrative expenses</b>	<b>325</b>	<b>224</b>	<b>101</b>
<b>Unspecified expenses</b>	<u>18</u>	<u>2</u>	<u>17</u>
<b>TOTAL EXPENSES</b>	<b>54,646</b>	<b>39,977</b>	<b>14,668</b>
<b>NET INCOME</b>	<b>29,099</b>	<b>20,960</b>	<b>8,139</b>

NOTE: Total Participant and Active Participant definitions have changed. See page 2. 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 2005.

**TABLE D16. Number of Defined Contribution Plans, Total Participants,  
Active Participants, Assets, Contributions, and Benefits  
by 401(k) and ESOP status, 2005**

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>631,481</b>	<b>75,481</b>	<b>62,355</b>	<b>\$2,807,590</b>	<b>\$248,788</b>	<b>\$217,985</b>
401(k), not ESOP	434,964	55,641	46,669	1,771,793	183,761	139,526
ESOP, not 401(k)	5,638	1,904	1,434	76,932	3,735	5,169
401(k) and ESOP	1,243	10,011	7,954	623,999	39,772	50,296
Not 401(k), not ESOP	189,635	7,924	6,297	334,866	21,520	22,993

NOTE: Total Participant and Active Participant definitions have changed. See page 2.

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 2005.