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## PBGC DATA BOOK AT A GLANCE

	Single-Employer Program <i>(Dollars in millions)</i>	Multiemployer Program <i>(Dollars in millions)</i>	Combined Programs <i>(Dollars in millions)</i>
<b>Fiscal Year 2010:</b>			
Net Financial Position	-\$21,594	-\$1,436	-\$23,030
Total Assets	\$77,827	\$1,628	\$79,455
Total Liabilities	\$99,421	\$3,064	\$102,485
Premium Revenue*	\$2,231	\$93	\$2,324
Number of Insured Plans	26,124	1,460	27,584
Number of Insured Participants	33.8 million	10.4 million	44.2 million
New Plans Trusteed or Pending Trusteeship	147	n/a	147
Change in Gross Claims	\$1,722	n/a	\$1,722
Number of Payees**	758,391	110	758,501
Total Benefits Paid	\$5,467	***	\$5,467
Number of Plans Receiving Financial Assistance	n/a	50	50
Amount of Financial Assistance Granted	n/a	\$97	\$97
<b>Fiscal Years 1975-2010:</b>			
Plans Trusteed or Pending Trusteeship	4,140	10	4,150
Amount of Claims	\$44,640	\$31	\$44,671
Number of Plans Receiving Financial Assistance	n/a	63	63
Total Amount of Financial Assistance Granted	n/a	\$600	\$600

Sources: PBGC Pension Insurance Data Book Tables S-1, S-2, S-3, S-20, S-30, S-31, M-1, M-2, M-3, M-4, M-5 and M-6.

\*Beginning in FY 2009, PBGC started to report premium income net of bad debt expense for premium, interest, and penalties.

\*\*The number of payees includes those receiving a periodic pension benefit payment and those who received a lump-sum benefit payment from PBGC during FY 2010.

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

Due to rounding of individual items, numbers may not add up exactly across columns.

**Table S-1  
Net Financial Position of PBGC's Single-Employer Program (1980-2010)**

<b>Fiscal Year</b>	<b>Assets (in millions)</b>	<b>Liabilities (in millions)</b>	<b>Net Position (in millions)</b>
1980	\$430	\$524	-\$95
1985	1,155	2,480	-1,325
1990	2,797	4,710	-1,913
1995	10,371	10,686	-315
1996	12,043	11,174	869
1997	15,314	11,833	3,481
1998	17,631	12,619	5,012
1999	18,431	11,393	7,038
2000	20,830	11,126	9,704
2001	21,768	14,036	7,732
2002	25,430	29,068	-3,638
2003	34,016	45,254	-11,238
2004	38,993	62,298	-23,305
2005	56,470	79,246	-22,776
2006	59,972	78,114	-18,142
2007	67,241	80,352	-13,111
2008	64,612	75,290	-10,678
2009	67,583	88,660	-21,077
2010	77,827	99,421	-21,594

Source: PBGC Annual Reports (1980-2010).  
Due to rounding of individual items, numbers may not add up across columns.  
Data for 2009 were revised.

**Table S-2**  
**PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2010)**  
**Single-Employer Program**

Fiscal Year	Total Premium Revenue <i>(in millions)</i>	Benefit Payments <i>(in millions)</i>	Administrative & Investment Expenses <i>(in millions)</i>	Premiums Minus Benefits Paid and Expenses <i>(in millions)</i>
1980	\$71	\$37	\$20	\$14
1985	82	170	33	-121
1990	659	369	63	227
1995	838	761	138	-61
1996	1,146	790	150	206
1997	1,067	823	155	89
1998	966	847	158	-39
1999	902	901	161	-160
2000	807	902	167	-262
2001	821	1,042	184	-405
2002	787	1,537	225	-975
2003	948	2,488	290	-1,830
2004	1,458	3,006	288	-1,836
2005	1,451	3,685	342	-2,576
2006	1,442	4,082	405	-3,045
2007	1,476	4,266	378	-3,168
2008	1,340	4,292	400	-3,352
2009*	1,822	4,478	417	-3,073
2010	2,231	5,467	449	-3,685

Source: PBGC Annual Reports (1980-2010).

Due to rounding of individual items, numbers may not add up across columns.

Data for 2009 were revised.

\*Beginning in 2009, PBGC has reported premium income net of bad debt expense for premium, interest, and penalties.

**Table S-3**  
**PBGC Terminations and Claims (1975-2010)**  
**Single-Employer Program**

Fiscal Year	Standard Terminations	Trusteed Terminations	Assets <i>(in millions)</i>	Liabilities <i>(in millions)</i>	Gross Claims <i>(in millions)</i>	Recoveries <i>(in millions)</i>	Net Claims <i>(in millions)</i>
1975-1979	28,572	586	\$145.2	\$397.4	\$252.2	\$56.4	\$195.8
1980-1984	29,236	622	513.7	1,257.3	743.7	157.8	585.8
1985-1989	48,519	537	649.7	2,351.4	1,701.7	160.7	1,541.0
1990-1994	36,340	694	2,274.8	5,116.8	2,842.0	446.8	2,395.1
1995-1999	15,620	443	1,413.3	2,196.0	782.6	74.3	708.3
2000	1,882	73	266.3	367.2	100.9	15.3	85.6
2001	1,565	117	2,535.5	3,686.1	1,150.7	184.9	965.7
2002	1,214	185	4,515.0	8,303.9	3,788.8	283.1	3,505.7
2003	1,119	167	6,945.3	13,397.3	6,452.0	190.6	6,261.4
2004	1,189	164	2,848.0	6,115.1	3,267.1	526.8	2,740.3
2005	1,266	126	10,239.9	21,541.7	11,301.8	1,794.7	9,507.1
2006	1,248	84	2,346.3	4,580.9	2,234.6	1,315.7	918.9
2007	1,582	74	629.3	972.7	343.4	26.4	317.0
2008	1,590	74	520.6	813.2	292.6	26.6	266.0
2009	1,230	149	9,888.3	18,453.0	8,564.7	720.7	7,844.0
2010	1,441	45	937.3	1,758.6	821.3	4.7	816.6
<b>TOTAL</b>	<b>173,613</b>	<b>4,140</b>	<b>\$46,668.5</b>	<b>\$91,308.6</b>	<b>\$44,640.1</b>	<b>\$5,985.5</b>	<b>\$38,654.3</b>

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.

Due to rounding of individual items, numbers may not add up across columns.

Trusteed terminations include plans pending trusteeship.

Claims figures shown in this table are calculated on a plan basis and identified with fiscal year of plan termination for each plan.

The annual numbers of trusteed terminations shown in this table may differ from those reported elsewhere as they reflect the fiscal year of plan termination rather than the fiscal year in which the loss was incurred. For example, PBGC became responsible for 147 underfunded terminated plans during FY 2010, but only 45 of these plans had termination dates during FY 2010.

The rest had termination dates in earlier fiscal years and are allocated to those years.

Values are subject to change as PBGC completes reviews, establishes termination dates, and determines recoveries.

**Table S-4  
PBGC Claims (1975-2010)  
Single-Employer Program**

Fiscal Year	Total Claims	Claims of Top 10 Firms and Percent of Total Annual Claims		Other Claims and Percent of Total Annual Claims	
1975-1979	\$252,206,149	---	---	\$252,206,149	100.0%
1980-1984	743,655,890	---	---	743,655,890	100.0%
1985-1989	1,701,719,003	---	---	1,701,719,003	100.0%
1990-1994	2,841,969,967	\$841,082,434	29.6%	2,000,887,534	70.4%
1995	162,127,462	---	---	162,127,462	100.0%
1996	168,385,827	---	---	168,385,827	100.0%
1997	207,994,972	---	---	207,994,972	100.0%
1998	75,461,515	---	---	75,461,515	100.0%
1999	168,647,559	---	---	168,647,559	100.0%
2000	100,912,737	---	---	100,912,737	100.0%
2001	1,150,651,496	668,377,106	58.1%	482,274,390	41.9%
2002	3,788,841,637	2,081,361,846	54.9%	1,707,479,791	45.1%
2003	6,451,981,046	5,534,400,376	85.8%	917,580,670	14.2%
2004	3,267,083,151	692,584,383	21.2%	2,574,498,768	78.8%
2005	11,301,845,126	9,544,132,211	84.4%	1,757,712,915	15.6%
2006	2,234,607,532	1,720,156,504	77.0%	514,451,028	23.0%
2007	343,395,175	---	---	343,395,175	100.0%
2008	292,558,608	---	---	292,558,608	100.0%
2009	8,564,713,880	6,379,801,122	74.5%	2,184,912,758	25.5%
2010	821,272,389	---	---	821,272,389	100.0%
<b>TOTAL (1975-2010)</b>	<b>\$44,640,031,122</b>	<b>\$27,461,895,981</b>	<b>61.5%</b>	<b>\$17,178,135,141</b>	<b>38.5%</b>

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

Annual claims for Top 10 firms are summations of all claims in that fiscal year associated with the Top 10 firms. See Table S-5 for a list of the Top 10 firms with the largest claim values.

Values are subject to change as PBGC completes reviews and establishes termination dates.

**Table S-5**  
**Top 10 Firms Presenting Claims (1975-2010)**  
**Single-Employer Program**

Top 10 Firms	Number of Plans	Fiscal Year(s) of Plan Termination(s)	Claims (by firm)	Vested Participants	Average Claim Per Vested Participant	Percent of Total Claims (1975-2010)
1. United Airlines	4	2005	\$7,347,077,848	123,957	\$59,271	16.5%
2. Delphi	6	2009	6,379,801,122	69,042	92,405	14.3%
3. Bethlehem Steel	1	2003	3,702,771,654	91,312	40,551	8.3%
4. US Airways	4	2003, 2005	2,751,534,173	55,770	49,337	6.2%
5. LTV Steel*	6	2002, 2003, 2004	2,134,985,884	83,094	25,694	4.8%
6. Delta Air Lines	1	2006	1,720,156,504	13,291	129,423	3.9%
7. National Steel	7	2003	1,275,628,286	33,737	37,811	2.9%
8. Pan American Air	3	1991, 1992	841,082,434	31,999	26,285	1.9%
9. Trans World Airlines	2	2001	668,377,106	32,263	20,717	1.5%
10. Weirton Steel	1	2004	640,480,970	9,410	68,064	1.4%
Top 10 Total	35		\$27,461,895,981	543,875	\$50,493	61.5%
All Other Total	4,105		17,178,135,141	1,353,378	12,693	38.5%
TOTAL	4,140		\$44,640,031,122	1,897,253	\$23,704	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/10), PBGC Case Management System, and PBGC Participant System (PRISM).

Due to rounding of individual items, numbers and percentages may not add up to totals.

Data in this table have been calculated on a firm basis and, except as noted, include all trustee plans of each firm.

Values and distributions are subject to change as PBGC completes its reviews and establishes termination dates.

\* Does not include 1986 termination of a Republic Steel plan sponsored by LTV.



**Table S-6**  
**PBGC Trusted Terminations by Fiscal Year and Size of Claim (1975-2010)**  
**Single-Employer Program**

Fiscal Year	SIZE OF CLAIM					Total
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More	
1975-1979	545	36	5	---	---	586
1980-1984	538	66	18	---	---	622
1985-1989	451	66	15	5	---	537
1990-1994	534	137	17	6	---	694
1995-1999	309	118	16	---	---	443
2000-2004	352	245	83	23	2	705
2005-2009	184	234	72	11	7	508
2010	14	17	13	1	---	45
<b>TOTAL</b>	<b>2,927</b>	<b>919</b>	<b>239</b>	<b>46</b>	<b>9</b>	<b>4,140</b>
<b>Percent of Total</b>	<b>72.0%</b>	<b>21.3%</b>	<b>5.5%</b>	<b>1.1%</b>	<b>0.2%</b>	<b>100.0%</b>

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.  
Due to rounding of individual items, percentages may not add up to 100%.*

**Table S-7  
PBGC Claims by Fiscal Year and Size of Claim (1975-2010)  
Single-Employer Program**

Fiscal Year	SIZE OF CLAIM					Total	
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More		
1975-1979	\$62,193,310	\$89,626,004	\$100,386,836	---	---	\$252,206,150	0.6%
1980-1984	79,647,495	193,552,903	470,455,492	---	---	743,655,890	1.7%
1985-1989	75,869,416	218,541,696	424,362,733	\$982,945,159	---	1,701,719,003	3.8%
1990-1994	125,685,495	449,076,658	447,349,949	1,819,857,864	---	2,841,969,967	6.4%
1995-1999	94,274,355	307,763,071	380,579,909	---	---	782,617,335	1.8%
2000-2004	115,928,418	806,461,414	2,444,016,147	5,881,406,167	\$5,396,777,175	14,644,589,320	32.8%
2005-2009	77,654,700	765,755,160	2,208,314,480	4,413,705,188	15,386,571,540	22,852,001,068	51.2%
2010	7,156,839	53,644,573	506,894,248	253,576,730	---	821,272,389	1.8%
<b>TOTAL</b>	<b>\$638,410,027</b>	<b>\$2,884,421,479</b>	<b>\$6,982,359,794</b>	<b>\$13,351,491,108</b>	<b>\$20,783,348,715</b>	<b>\$44,640,031,123</b>	<b>100.0%</b>
Percent of Total	1.4%	6.5%	15.6%	29.9%	46.6%	100.0%	

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.  
Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.*

**Table S-8**  
**PBGC Trusted Plans by Fiscal Year and Funded Ratio (1975-2010)**  
**Single-Employer Program**

Fiscal Year	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
1975-1979	163	149	127	147	586
1980-1984	221	134	134	133	622
1985-1989	169	112	129	127	537
1990-1994	190	153	181	170	694
1995-1999	118	101	139	85	443
2000-2004	118	197	247	144	706
2005-2009	96	156	193	62	507
2010	8	17	17	3	45
<b>TOTAL</b>	<b>1,083</b>	<b>1,019</b>	<b>1,167</b>	<b>871</b>	<b>4,140</b>
<b>Percent of Total</b>	<b>26.2%</b>	<b>24.6%</b>	<b>28.2%</b>	<b>21.0%</b>	<b>100.0%</b>

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.*

*Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.*

*Due to rounding of individual items, percentages may not add up to 100%.*

**Table S-9  
PBGC Claims by Fiscal Year and Funded Ratio (1975-2010)  
Single-Employer Program**

Fiscal Year	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
1975-1979	\$170,657,349	\$54,478,598	\$21,092,607	\$5,977,596	\$252,206,149
1980-1984	304,624,812	308,867,603	119,301,161	10,862,314	743,655,890
1985-1989	876,068,116	676,479,120	142,113,170	7,058,596	1,701,719,003
1990-1994	1,664,086,089	326,486,171	767,438,473	83,959,235	2,841,969,967
1995-1999	103,144,593	184,382,060	339,689,576	155,401,106	782,617,335
2000-2004	714,098,774	7,632,573,835	6,227,295,812	185,501,647	14,759,470,067
2005-2009	258,017,684	16,171,463,213	6,061,947,616	245,691,807	22,737,120,321
2010	14,404,266	297,541,205	508,220,606	1,106,312	821,272,389
<b>TOTAL</b>	<b>\$4,105,101,684</b>	<b>\$25,652,271,805</b>	<b>\$14,187,099,021</b>	<b>\$695,558,614</b>	<b>\$44,640,031,122</b>
<b>Percent of Total</b>	<b>9.2%</b>	<b>57.5%</b>	<b>31.8%</b>	<b>1.6%</b>	<b>100.0%</b>

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
 Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

**Table S-10**  
**PBGC Trusteed Plans by Size of Claim and Funded Ratio (1975-2010)**  
**Single-Employer Program**

Funded Ratio	SIZE OF CLAIM					Total
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More	
Less Than 25%	830	206	38	9	---	1,083
25% - 49%	603	299	93	18	6	1,019
50% - 74%	711	339	95	19	3	1,167
75% or more	783	75	13	---	---	871
<b>TOTAL</b>	<b>2,927</b>	<b>919</b>	<b>239</b>	<b>46</b>	<b>9</b>	<b>4,140</b>

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews.*

**Table S-11**  
**PBGC Claims by Size of Claim and Funded Ratio (1975-2010)**  
**Single-Employer Program**

Funded Ratio	SIZE OF CLAIM					Total	
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More		
Less Than 25%	\$212,431,503	\$578,614,180	\$1,016,677,803	\$2,297,378,198	---	\$4,105,101,684	9.2%
25% - 49%	166,231,052	1,013,697,023	2,951,181,080	5,707,197,353	\$15,813,965,297	25,652,271,805	57.5%
50% - 74%	183,183,413	1,080,161,255	2,607,455,378	5,346,915,557	4,969,383,418	14,187,099,020	31.8%
75% or more	76,564,059	211,949,021	407,045,533	---	---	695,558,614	1.6%
<b>TOTAL</b>	\$638,410,027	\$2,884,421,479	\$6,227,258,409	\$13,351,491,108	\$20,783,348,715	\$44,640,031,122	100.0%

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews.  
Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.*

**Table S-12**  
**Average Claim per Vested Participant by Plan Size (1975-2010)**  
**Single-Employer Program**

Number of Plan Participants	Vested Participants	Plans	Claims		Average Claim Per Participant	Claims (2010 Dollars)		Average Claim Per Participant (2010 Dollars)
Fewer Than 100	87,692	2,561	\$687,744,740	1.5%	\$7,843	\$1,044,376,381	1.9%	\$11,910
100-999	402,664	1,309	4,034,557,706	9.0%	10,020	5,703,777,542	10.5%	14,165
1,000-4,999	398,433	204	6,592,815,504	14.8%	16,547	8,918,874,737	16.4%	22,385
5,000-9,999	231,993	32	5,080,341,008	11.4%	21,899	6,494,375,012	11.9%	27,994
10,000 or more	776,471	34	28,244,572,164	63.3%	36,376	32,249,966,559	59.3%	41,534
<b>TOTAL</b>	<b>1,897,253</b>	<b>4,140</b>	<b>\$44,640,031,122</b>	<b>100.0%</b>	<b>\$23,529</b>	<b>\$54,411,370,231</b>	<b>100.0%</b>	<b>\$28,679</b>

Sources: PBGC Fiscal Year Closing File (9/30/10), PBGC Case Management System, and Bureau of Labor Statistics.

Claim values and distributions are subject to change as PBGC completes reviews.

Claims calculations represent aggregated and average counts of plans, claims, and participants over the period 1975-2010.

The number of vested participants and claims values are calculated as of date of plan termination.

Claims in 2010 dollars are calculated using Consumer Price Index - Urban Consumers.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

**Table S-13**  
**PBGC Trusteed Plans by Fiscal Year and Plan Size (1975-2010)**  
**Single-Employer Program**

Fiscal Year	NUMBER OF PLAN PARTICIPANTS						Total	
	Fewer Than 25	25-99	100-999	1,000-4,999	5,000-9,999	10,000 or More		
1975-1979	275	198	104	9	---	---	586	14.2%
1980-1984	225	232	146	19	---	---	622	15.0%
1985-1989	178	205	136	13	4	1	537	13.0%
1990-1994	170	259	243	18	1	3	694	16.8%
1995-1999	110	155	150	24	4	---	443	10.7%
2000-2004	119	193	307	59	16	12	706	17.1%
2005-2009	83	142	203	56	5	18	507	12.2%
2010	6	11	20	6	2	---	45	1.1%
<b>TOTAL</b>	<b>1,166</b>	<b>1,395</b>	<b>1,309</b>	<b>204</b>	<b>32</b>	<b>34</b>	<b>4,140</b>	<b>100.0%</b>
<b>Percent of Total</b>	<b>28.2%</b>	<b>33.7%</b>	<b>31.6%</b>	<b>4.9%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>100.0%</b>	

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
 Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.  
 Due to rounding of individual items, percentages may not add up to 100%.



**Table S-14**  
**PBGC Claims by Fiscal Year and Plan Size (1975-2010)**  
**Single-Employer Program**

Fiscal Year	NUMBER OF PLAN PARTICIPANTS						Total	
	Fewer Than 25	25-99	100-999	1,000-4,999	5,000-9,999	10,000 or More		
1975-1979	\$10,500,637	\$26,435,645	\$122,694,866	\$92,575,001	---	---	\$252,206,149	0.6%
1980-1984	14,656,453	43,603,693	241,453,003	443,942,741	---	---	743,655,891	1.7%
1985-1989	10,395,184	48,393,525	305,384,721	354,600,414	\$738,503,991	\$244,441,168	1,701,719,004	3.8%
1990-1994	18,144,608	80,295,376	565,528,731	870,001,122	62,798,864	1,245,201,265	2,841,969,966	6.4%
1995-1999	16,544,894	63,363,953	317,889,581	253,389,484	131,429,424	---	782,617,336	1.8%
2000-2004	24,004,406	131,786,140	1,295,336,386	2,673,595,555	3,227,539,231	7,407,208,349	14,759,470,067	33.1%
2005-2009	41,479,764	137,738,051	1,011,059,973	1,585,805,749	613,315,401	19,347,721,382	22,737,120,320	50.9%
2010	2,698,083	17,704,327	175,210,444	318,905,438	306,754,097	---	821,272,389	1.8%
<b>TOTAL</b>	<b>\$138,424,029</b>	<b>\$549,320,711</b>	<b>\$4,034,557,706</b>	<b>\$6,592,815,504</b>	<b>\$5,080,341,008</b>	<b>\$28,244,572,164</b>	<b>\$44,640,031,122</b>	<b>100.0%</b>
<b>Percent of Total</b>	<b>0.3%</b>	<b>1.2%</b>	<b>9.0%</b>	<b>14.8%</b>	<b>11.4%</b>	<b>63.3%</b>	<b>100.0%</b>	

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews and establishes termination dates.  
Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.*

**Table S-15**  
**PBGC Trusteed Plans by Size of Claim and Plan Size (1975-2010)**  
**Single-Employer Program**

Number of Plan Participants	SIZE OF CLAIM					Total
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More	
Fewer Than 25	1,152	14	---	---	---	1,166
25-99	1,250	145	---	---	---	1,395
100-999	516	706	87	---	---	1,309
1,000-4,999	8	53	131	12	---	204
5,000-9,999	---	1	15	16	---	32
10,000 or more	1	---	6	18	9	34
<b>TOTAL</b>	<b>2,927</b>	<b>919</b>	<b>239</b>	<b>46</b>	<b>9</b>	<b>4,140</b>

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
 Claim values and distributions are subject to change as PBGC completes reviews.

**Table S-16**  
**PBGC Claims by Size of Claim and Plan Size (1975-2010)**  
**Single-Employer Program**

Number of Plan Participants	SIZE OF CLAIM					Total
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More	
Fewer Than 25	\$115,858,406	\$22,565,623	---	---	---	\$138,424,029
25-99	305,888,066	243,432,645	---	---	---	549,320,711
100-999	211,534,641	2,351,273,693	\$1,471,749,372	---	---	4,034,557,706
1,000-4,999	4,499,065	260,728,681	4,412,814,992	\$1,914,772,766	---	6,592,815,503
5,000-9,999	---	6,420,836	748,166,706	4,325,753,466	---	5,080,341,008
10,000 or more	629,850	---	349,628,724	7,110,964,876	\$20,783,348,715	28,244,572,164
<b>TOTAL</b>	<b>\$638,410,028</b>	<b>\$2,884,421,479</b>	<b>\$6,982,359,794</b>	<b>\$13,351,491,108</b>	<b>\$20,783,348,715</b>	<b>\$44,640,031,122</b>
Percent of Total	1.4%	6.5%	15.6%	29.9%	46.6%	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
 Claim values and distributions are subject to change as PBGC completes reviews.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

**Table S-17**  
**PBGC Trusteed Plans by Funded Ratio and Plan Size (1975-2010)**  
**Single-Employer Program**

Number of Plan Participants	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
Fewer Than 25	434	233	205	294	1,166
25-99	385	342	377	291	1,395
100-999	229	352	483	245	1,309
1,000-4,999	31	67	74	32	204
5,000-9,999	3	12	12	5	32
10,000 or more	1	13	16	4	34
<b>TOTAL</b>	<b>1,083</b>	<b>1,019</b>	<b>1,167</b>	<b>871</b>	<b>4,140</b>

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews.*

**Table S-18**  
**PBGC Claims by Funded Ratio and Plan Size (1975-2010)**  
**Single-Employer Program**

Number of Plan Participants	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
Fewer Than 25	\$76,096,633	\$39,802,454	\$18,317,408	\$4,207,534	\$138,424,029
25-99	215,064,171	176,358,660	136,405,981	21,491,899	549,320,711
100-999	775,404,949	1,474,610,376	1,601,148,103	183,394,278	4,034,557,706
1,000-4,999	1,674,972,701	2,600,721,114	2,150,520,706	166,600,983	6,592,815,504
5,000-9,999	584,025,842	2,637,538,765	1,664,932,172	193,844,230	5,080,341,009
10,000 or more	779,537,388	18,723,240,436	8,615,774,651	126,019,688	28,244,572,163
<b>TOTAL</b>	<b>\$4,105,101,684</b>	<b>\$25,652,271,805</b>	<b>\$14,187,099,020</b>	<b>\$695,558,614</b>	<b>\$44,640,031,122</b>

*Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.  
Claim values and distributions are subject to change as PBGC completes reviews.  
Due to rounding of Individual Items, numbers may not add up to totals.*

**Table S-19**  
**PBGC Claims by Industry (1975-2010)**  
**Single-Employer Program**

Industry	Total Claims		Plans	Vested Participants
<b>AGRICULTURE, MINING, AND CONSTRUCTION</b>	<b>\$623,320,160</b>	<b>1.4%</b>	<b>225</b>	<b>49,639</b>
<b>MANUFACTURING</b>	<b>26,202,229,821</b>	<b>58.7%</b>	<b>2,568</b>	<b>1,151,734</b>
Apparel and Textile Mill Products	1,163,520,916	2.6%	191	162,889
Fabricated Metal Products	1,584,351,791	3.5%	599	114,387
Food and Tobacco Products	317,785,792	0.7%	172	39,696
Machinery Manufacturing	1,190,517,818	2.7%	272	91,145
Motor Vehicle Equipment	6,962,032,105	15.6%	115	127,876
Primary Metals	11,977,857,105	26.8%	337	395,807
Rubber and Miscellaneous Plastics	487,822,741	1.1%	119	34,753
Other Manufacturing	2,518,341,553	5.6%	763	185,181
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>14,464,701,702</b>	<b>32.4%</b>	<b>191</b>	<b>341,161</b>
Air Transportation	14,083,784,558	31.5%	42	310,259
Other Transportation and Utilities	380,917,144	0.9%	149	30,902
<b>INFORMATION</b>	<b>116,768,008</b>	<b>0.3%</b>	<b>54</b>	<b>9,402</b>
<b>WHOLESALE TRADE</b>	<b>451,607,953</b>	<b>1.0%</b>	<b>258</b>	<b>37,490</b>
<b>RETAIL TRADE</b>	<b>646,916,022</b>	<b>1.4%</b>	<b>302</b>	<b>130,321</b>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>	<b>945,647,468</b>	<b>2.1%</b>	<b>118</b>	<b>75,452</b>
<b>SERVICES</b>	<b>1,188,839,986</b>	<b>2.7%</b>	<b>424</b>	<b>102,054</b>
<b>TOTAL</b>	<b>\$44,640,031,122</b>	<b>100.0%</b>	<b>4,140</b>	<b>1,897,253</b>

Sources: PBGC Fiscal Year Closing File (9/30/10) and PBGC Case Management System.

Values and distributions are subject to change as PBGC completes reviews.

Industry classifications for PBGC claims are based on the principal business activity codes used in the North American Industry Classification System.

Due to rounding of individual items, numbers and percentages may not add up to totals.

**Table S-20**  
**PBGC Benefit Payments, Payees, and Deferred Payees (1980-2010)**  
**Single-Employer Program**

Fiscal Year	PERIODIC PENSION PAYMENTS				LUMP-SUM PAYMENTS			ALL PAYMENTS		Deferred Payees (in thousands)
	Total (in millions)	Payees in Year (in thousands)	Average Monthly Payment	Median Monthly Payment	Total (in millions)	Payees in Year (in thousands)	Average Payment	Total (in millions)	Payees in Year (in thousands)	
1980	\$34	28	\$124	\$91	\$3	2	\$1,623	\$37	30	25
1985	166	75	226	128	4	2	1,782	170	77	92
1990	356	110	262	184	13	6	2,437	369	116	85
1995	739	182	344	232	22	6	3,335	761	187	163
1996	770	199	328	225	20	7	2,757	790	206	182
1997	800	204	316	212	23	9	2,629	823	213	202
1998	826	208	313	208	21	9	2,198	847	216	213
1999	844	214	311	208	56	16	3,553	901	229	225
2000	831	226	309	206	71	19	3,726	902	243	226
2001	954	266	325	208	88	18	4,817	1,042	283	246
2002	1,458	343	383	242	79	21	3,757	1,537	362	326
2003	2,401	457	453	275	87	22	4,220	2,488	477	375
2004	2,918	517	475	281	88	21	4,229	3,006	533	424
2005	3,607	683	487	286	78	17	4,633	3,685	698	489
2006	4,011	612	531	296	71	13	5,145	4,082	622	520
2007	4,179	630	539	281	87	17	5,154	4,266	645	534
2008	4,211	639	534	289	81	17	4,828	4,292	653	495
2009	4,409	743	598	305	69	12	4,289	4,478	754	565
2010	5,361	746	594	316	106	16	6,661	5,467	758	614

Sources: PBGC Participant System (PRISM), fiscal year calculations, PBGC Management Reports, and PBGC Benefit Payment Reports.

Lump-sum payments include cash-outs of pensions with de minimis present values and back payments to current pensioners.

Since some payees received both pensions and lump-sum payments, total number of payees may be less than the sum of pensioners and lump-sum recipients.

Excludes participants in plans that are in probable termination status as of end of fiscal year.

Due to rounding of individual items, numbers may not add up across columns.

**Table S-21**  
**PBGC Payees and Benefit Payments by Date of Plan Termination (2010)**  
**Single-Employer Program**

Fiscal Year of Plan Termination	Payees in 2010		Benefit Payments in 2010 <i>(in millions)</i>		Average Monthly Pension	Median Monthly Pension	Deferred Payees in 2010
	Count	Percentage	Amount	Percentage			
Prior to 1980	6,140	0.8%	\$8.5	0.2%	\$118	\$87	1,160
1980 to 1984	24,687	3.3%	65.4	1.2%	221	167	3,173
1985 to 1989	38,774	5.1%	136.5	2.5%	294	205	6,721
1990 to 1994	89,940	11.9%	419.8	7.7%	229	163	2,164
1995	7,525	1.0%	28.3	0.5%	314	159	4,221
1996	9,456	1.2%	23.8	0.4%	209	116	5,218
1997	13,288	1.8%	44.7	0.8%	281	201	7,698
1998	4,553	0.6%	14.3	0.3%	259	152	4,156
1999	8,086	1.1%	23.3	0.4%	237	152	13,843
2000	9,917	1.3%	27.2	0.5%	225	124	3,974
2001	48,844	6.4%	292.0	5.3%	497	309	26,346
2002	97,817	12.9%	596.1	10.9%	504	346	43,159
2003	104,751	13.8%	977.9	17.9%	786	527	48,133
2004	59,685	7.9%	269.1	4.9%	387	236	53,582
2005	105,116	13.9%	1,057.4	19.3%	918	536	135,951
2006	17,340	2.3%	257.2	4.7%	1,425	660	23,566
2007	14,183	1.9%	60.8	1.1%	581	371	16,160
2008	8,207	1.1%	35.6	0.7%	512	304	16,433
2009	84,228	11.1%	1,116.4	20.4%	1,038	750	141,609
2010	5,854	0.8%	12.3	0.2%	384	286	30,491
<b>TOTAL</b>	<b>758,391</b>	<b>100.0%</b>	<b>\$5,466.6</b>	<b>100.0%</b>	<b>\$594</b>	<b>\$316</b>	<b>614,325</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.



**Table S-22**  
**PBGC Payees and Benefit Payments by Size of Trusted Plan (2010)**  
**Single-Employer Program**

Number of Plan Participants	Payees		Payments <i>(in millions)</i>		Average Monthly Pension Payment	Median Monthly Pension Payment
Fewer Than 100	43,624	5.8%	\$123.5	2.3%	\$223	\$134
100 - 499	92,617	12.2%	361.9	6.6%	311	196
500 - 999	60,071	7.9%	247.4	4.5%	343	219
1,000 - 4,999	153,334	20.2%	858.4	15.7%	467	272
5,000 - 9,999	82,805	10.9%	633.7	11.6%	629	349
10,000 - 24,999	144,139	19.0%	1,354.8	24.8%	767	359
25,000 or more	181,801	24.0%	1,887.0	34.5%	879	712
<b>TOTAL</b>	<b>758,391</b>	<b>100.0%</b>	<b>\$5,466.7</b>	<b>100.0%</b>	<b>\$594</b>	<b>\$316</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

**Table S-23**  
**Total PBGC Payees and Average Benefit Payments by Gender and Age (2010)**  
**Single-Employer Program**

Age	TOTAL PERIODIC PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	63,991	100.0%	\$713	37,461	58.5%	\$842	26,530	41.5%	\$533
60 - 64	118,512	100.0%	742	72,965	61.6%	859	45,547	38.4%	557
65 - 69	147,904	100.0%	671	95,174	64.3%	789	52,730	35.7%	456
70 - 74	127,036	100.0%	628	80,853	63.6%	792	46,183	36.4%	335
75 - 79	108,628	100.0%	555	65,068	59.9%	747	43,560	40.1%	262
80 - 84	89,537	100.0%	455	47,986	53.6%	655	41,551	46.4%	221
85 and older	90,447	100.0%	359	39,984	44.2%	574	50,463	55.8%	189
<b>TOTAL</b>	<b>746,055</b>	<b>100.0%</b>	<b>\$594</b>	<b>439,491</b>	<b>58.9%</b>	<b>\$764</b>	<b>306,564</b>	<b>41.1%</b>	<b>\$350</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.  
 Numbers in table include periodic payees only.

**Table S-24**  
**PBGC Retired Payees and Average Benefit Payments by Gender and Age (2010)**  
**Single-Employer Program**

Age	TOTAL RETIRED PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	54,688	100.0%	\$771	36,508	66.8%	\$855	18,180	33.2%	\$595
60 - 64	107,926	100.0%	780	72,197	66.9%	865	35,729	33.1%	607
65 - 69	132,834	100.0%	710	93,959	70.7%	794	38,875	29.3%	499
70 - 74	108,078	100.0%	689	79,378	73.4%	801	28,700	26.6%	364
75 - 79	86,157	100.0%	637	63,517	73.7%	757	22,640	26.3%	286
80 - 84	65,692	100.0%	547	46,946	71.5%	665	18,746	28.5%	241
85 and older	60,017	100.0%	449	38,885	64.8%	584	21,132	35.2%	194
<b>TOTAL</b>	<b>615,392</b>	<b>100.0%</b>	<b>\$668</b>	<b>431,390</b>	<b>70.1%</b>	<b>\$772</b>	<b>184,002</b>	<b>29.9%</b>	<b>\$416</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.  
 Numbers in table include periodic payees only.

**Table S-25**  
**PBGC Beneficiary Payees and Average Benefit Payments by Gender and Age (2010)**  
**Single-Employer Program**

Age	TOTAL BENEFICIARY PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	9,303	100.0%	\$391	953	10.2%	\$325	8,350	89.8%	\$398
60 - 64	10,586	100.0%	374	768	7.3%	346	9,818	92.7%	376
65 - 69	15,070	100.0%	338	1,215	8.1%	344	13,855	91.9%	337
70 - 74	18,958	100.0%	289	1,475	7.8%	314	17,483	92.2%	287
75 - 79	22,471	100.0%	241	1,551	6.9%	313	20,920	93.1%	23
80 - 84	23,845	100.0%	206	1,040	4.4%	230	22,805	95.6%	205
85 and older	30,430	100.0%	187	1,099	3.6%	199	29,331	96.4%	186
<b>TOTAL</b>	<b>130,663</b>	<b>100.0%</b>	<b>\$260</b>	<b>8,101</b>	<b>6.2%</b>	<b>\$296</b>	<b>122,562</b>	<b>93.8%</b>	<b>\$258</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.  
 Numbers in table include periodic payees only.

**Table S-26**  
**Total PBGC Payees and Benefit Payments by Size of Monthly Payment (2010)**  
**Single-Employer Program**

Monthly Payment	Total Payees		Total Pension Payments	
Less Than \$50	40,165	5.4%	\$7,545,319	0.1%
\$50 - \$99	98,128	13.2%	97,891,283	1.8%
\$100 - \$149	81,863	11.0%	128,443,739	2.4%
\$150 - \$199	56,870	7.6%	123,908,170	2.3%
\$200 - \$249	47,597	6.4%	133,213,263	2.5%
\$250 - \$299	36,536	4.9%	124,524,586	2.3%
\$300 - \$349	33,122	4.4%	132,472,546	2.5%
\$350 - \$399	26,084	3.5%	120,146,238	2.2%
\$400 - \$449	24,899	3.3%	129,738,417	2.4%
\$450 - \$499	21,177	2.8%	123,159,607	2.3%
\$500 - \$549	20,740	2.8%	133,833,608	2.5%
\$550 - \$599	18,405	2.5%	130,629,513	2.4%
\$600 - \$749	44,891	6.0%	366,871,995	6.8%
\$750 - \$999	48,122	6.5%	501,175,571	9.3%
\$1,000 - \$1,499	66,034	8.9%	984,833,234	18.4%
\$1,500 - \$1,999	33,352	4.5%	678,609,864	12.7%
\$2,000 - \$2,499	17,609	2.4%	433,595,071	8.1%
\$2,500 or more	30,461	4.1%	1,010,425,869	18.8%
<b>TOTAL</b>	<b>746,055</b>	<b>100.0%</b>	<b>\$5,361,017,893</b>	<b>100.0%</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.  
 Numbers in table include periodic payees only.

**Table S-27**  
**PBGC Retired Payees and Benefit Payments by Size of Monthly Payment (2010)**  
**Single-Employer Program**

Monthly Payment	Retired Payees		Total Pension Payments	
Less Than \$50	30,698	5.0%	\$3,868,080	0.1%
\$50 - \$99	61,538	10.0%	57,212,792	1.2%
\$100 - \$149	56,659	9.2%	86,777,095	1.8%
\$150 - \$199	45,094	7.3%	96,520,889	2.0%
\$200 - \$249	38,604	6.3%	105,983,805	2.1%
\$250 - \$299	29,638	4.8%	99,406,038	2.0%
\$300 - \$349	27,869	4.5%	109,963,939	2.2%
\$350 - \$399	22,373	3.6%	102,304,195	2.1%
\$400 - \$449	21,868	3.6%	113,433,917	2.3%
\$450 - \$499	18,729	3.0%	108,689,834	2.2%
\$500 - \$549	18,596	3.0%	119,785,703	2.4%
\$550 - \$599	16,600	2.7%	117,665,242	2.4%
\$600 - \$749	41,102	6.7%	337,383,027	6.8%
\$750 - \$999	44,515	7.2%	469,258,468	9.5%
\$1,000 - \$1,499	62,794	10.2%	943,907,367	19.1%
\$1,500 - \$1,999	32,252	5.2%	658,416,982	13.3%
\$2,000 - \$2,499	17,031	2.8%	420,802,684	8.5%
\$2,500 or more	29,432	4.8%	983,799,712	19.9%
<b>TOTAL</b>	<b>615,392</b>	<b>100.0%</b>	<b>\$4,935,179,769</b>	<b>100.0%</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

Numbers in table include periodic payees only.

**Table S-28**  
**PBGC Beneficiary Payees and Benefit Payments by Size of Monthly Payment (2010)**  
**Single-Employer Program**

Monthly Payment	Beneficiary Payees		Total Pension Payments	
Less Than \$50	9,467	7.2%	\$3,677,239	0.9%
\$50 - \$99	36,590	28.0%	40,678,491	9.6%
\$100 - \$149	25,204	19.3%	41,666,644	9.8%
\$150 - \$199	11,776	9.0%	27,387,281	6.4%
\$200 - \$249	8,993	6.9%	27,229,458	6.4%
\$250 - \$299	6,898	5.3%	25,118,548	5.9%
\$300 - \$349	5,253	4.0%	22,508,607	5.3%
\$350 - \$399	3,711	2.8%	17,842,043	4.2%
\$400 - \$449	3,031	2.3%	16,304,500	3.8%
\$450 - \$499	2,448	1.9%	14,469,773	3.4%
\$500 - \$549	2,144	1.6%	14,047,905	3.3%
\$550 - \$599	1,805	1.4%	12,964,271	3.0%
\$600 - \$749	3,789	2.9%	29,488,968	6.9%
\$750 - \$999	3,607	2.8%	31,917,103	7.5%
\$1,000 - \$1,499	3,240	2.5%	40,925,867	9.6%
\$1,500 - \$1,999	1,100	0.8%	20,192,882	4.7%
\$2,000 - \$2,499	578	0.4%	12,792,387	3.0%
\$2,500 or more	1,029	0.8%	26,626,157	6.3%
<b>TOTAL</b>	<b>130,663</b>	<b>100.0%</b>	<b>\$425,838,124</b>	<b>100.0%</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.  
 Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.  
 Numbers in table include periodic payees only.

**Table S-29**  
**PBGC Payees and Benefit Payments by Industry (2010)**  
**Single-Employer Program**

Industry	Payees		Benefit Payments		Mean Monthly Pension	Median Monthly Pension
<b>AGRICULTURE, MINING, AND CONSTRUCTION</b>	<b>15,039</b>	<b>2.0%</b>	<b>\$82,973,545</b>	<b>1.5%</b>	<b>\$482</b>	<b>\$296</b>
<b>MANUFACTURING</b>	<b>497,750</b>	<b>65.6%</b>	<b>3,262,988,010</b>	<b>59.7%</b>	<b>525</b>	<b>275</b>
Apparel and Textile Mill Products	68,032	9.0%	148,748,929	2.7%	189	104
Fabricated Metal Products	41,530	5.5%	162,653,037	3.0%	344	237
Food and Tobacco Products	12,276	1.6%	34,349,857	0.6%	236	169
Machinery and Computer Equipment	38,638	5.1%	186,409,766	3.4%	400	227
Motor Vehicle Equipment	56,348	7.4%	869,710,204	15.9%	1,299	1,277
Primary Metals	204,558	27.0%	1,554,595,397	28.4%	621	448
Rubber and Miscellaneous Plastics	11,143	1.5%	38,020,538	0.7%	301	208
Other Manufacturing	65,225	8.6%	268,500,282	4.9%	346	221
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>148,078</b>	<b>19.5%</b>	<b>1,658,730,799</b>	<b>30.3%</b>	<b>966</b>	<b>523</b>
Air Transportation	136,955	18.1%	1,608,491,554	29.4%	1,017	599
Other Transportation	11,067	1.5%	50,123,313	0.9%	376	189
Public Utilities	56	*	115,932	*	171	144
<b>INFORMATION</b>	<b>4,536</b>	<b>0.6%</b>	<b>8,204,554</b>	<b>0.2%</b>	<b>278</b>	<b>174</b>
<b>WHOLESALE TRADE</b>	<b>11,047</b>	<b>1.5%</b>	<b>44,851,694</b>	<b>0.8%</b>	<b>345</b>	<b>207</b>
<b>RETAIL TRADE</b>	<b>31,787</b>	<b>4.2%</b>	<b>82,961,110</b>	<b>1.5%</b>	<b>228</b>	<b>146</b>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>	<b>26,384</b>	<b>3.5%</b>	<b>224,605,627</b>	<b>4.1%</b>	<b>623</b>	<b>369</b>
<b>SERVICES</b>	<b>23,353</b>	<b>3.1%</b>	<b>100,161,630</b>	<b>1.8%</b>	<b>381</b>	<b>204</b>
Health Care	12,816	1.7%	53,379,071	1.0%	369	227
Other Services	10,537	1.4%	46,782,559	0.9%	396	200
<b>NON-PROFIT ORGANIZATIONS</b>	<b>417</b>	<b>0.1%</b>	<b>1,243,655</b>	<b>*</b>	<b>374</b>	<b>200</b>
<b>TOTAL</b>	<b>758,391</b>	<b>100.0%</b>	<b>\$5,466,720,624</b>	<b>100.0%</b>	<b>\$594</b>	<b>\$316</b>

Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.

Due to rounding of individual items, numbers and percentages may not add up to totals.

Industry classifications are based on principal business activity code used in the North American Industry Classification System.

\*Less than 0.05 of one percent.



**Table S-30**  
**PBGC-Insured Plan Participants (1980-2010)**  
**Single-Employer Program**

Year	Total Insured Participants (in thousands)	In Plans with 10,000 or more Participants (in thousands)	In Plans with 5,000-9,999 Participants (in thousands)	In Plans with 1,000-4,999 Participants (in thousands)	In Plans with 250-999 Participants (in thousands)	In Plans with 100-249 Participants (in thousands)	In Plans with 25-99 Participants (in thousands)	In Plans with Fewer Than 25 Participants (in thousands)
1980	27,518	12,044	2,833	5,776	3,852	1,436	1,064	513
1985	29,809	12,724	3,164	6,579	4,032	1,585	1,164	561
1990	31,633	14,336	3,351	6,989	4,064	1,429	1,023	441
1995	32,634	16,934	3,771	6,908	3,136	1,062	625	198
1996	32,724	17,076	3,843	6,896	3,128	1,005	591	185
1997	33,214	18,046	3,787	6,767	3,008	919	527	160
1998	33,545	18,568	3,905	6,719	2,883	847	476	147
1999	33,804	19,591	3,869	6,355	2,662	776	422	130
2000	34,108	20,337	3,738	6,225	2,569	733	387	119
2001	34,342	21,100	3,661	6,045	2,408	673	346	110
2002	34,248	21,573	3,537	5,846	2,263	605	322	102
2003	34,407	21,947	3,609	5,682	2,164	593	310	100
2004	34,523	22,378	3,603	5,491	2,083	565	304	100
2005	34,232	22,293	3,607	5,373	2,013	550	297	98
2006	33,933	22,143	3,705	5,196	1,974	530	289	96
2007	33,892	22,149	3,756	5,149	1,929	523	289	97
2008	33,888	22,251	3,703	5,164	1,888	504	282	96
2009	33,833	22,452	3,637	5,105	1,800	480	266	93
2010	33,789	22,790	3,538	4,961	1,706	456	251	87

Source: PBGC Premium Filings.  
2010 figures are estimates from PBGC internal calculations. 2009 estimates reported last year have been updated to reflect actual premium filings.  
Due to rounding of individual items, numbers may not add up across columns.

**Table S-31**  
**PBGC-Insured Plans (1980-2010)**  
**Single-Employer Program**

Year	Total Insured Plans	Insured Plans with 10,000 or more Participants	Insured Plans with 5,000-9,999 Participants	Insured Plans with 1,000-4,999 Participants	Insured Plans with 250-999 Participants	Insured Plans with 100-249 Participants	Insured Plans with 25-99 Participants	Insured Plans with Fewer Than 25 Participants
1980	95,439	349	365	2,858	7,439	8,512	19,069	56,847
1985	112,208	354	435	3,125	8,230	10,003	22,609	67,452
1990	91,899	458	477	3,400	8,085	8,976	19,464	51,039
1995	53,589	528	559	3,308	6,743	6,850	11,674	23,927
1996	48,748	531	556	3,280	6,217	6,225	10,931	21,008
1997	43,902	563	550	3,199	5,962	5,734	9,822	18,072
1998	41,462	570	565	3,139	5,693	5,255	8,788	17,452
1999	37,536	603	555	2,933	5,271	4,803	7,779	15,592
2000	35,373	621	531	2,875	5,056	4,536	7,150	14,604
2001	32,954	644	522	2,787	4,757	4,154	6,335	13,755
2002	31,229	632	505	2,671	4,461	3,742	5,875	13,343
2003	30,611	621	514	2,569	4,238	3,662	5,705	13,302
2004	30,148	627	510	2,478	4,083	3,483	5,616	13,351
2005	29,605	618	509	2,404	3,935	3,379	5,493	13,267
2006	28,923	592	525	2,337	3,850	3,272	5,341	13,006
2007	29,255	595	533	2,336	3,768	3,204	5,352	13,467
2008	28,876	591	524	2,339	3,700	3,090	5,253	13,379
2009	27,797	595	514	2,311	3,534	2,960	4,977	12,906
2010	26,124	578	497	2,222	3,340	2,792	4,693	12,002

Source: PBGC Premium Filings.

2010 figures are estimates from PBGC internal calculations. 2009 estimates reported last year have been updated to reflect actual premium filings.

**Table S-32**  
**PBGC-Insured Plan Participants by Participant Status (1980-2009)**  
**Single-Employer Program**

Year	Active Participants	Retired Participants	Separated Vested Participants
1980	77.6%	16.0%	6.4%
1985	72.2%	18.7%	9.1%
1990	68.1%	19.4%	12.6%
1995	57.8%	22.9%	19.3%
1996	55.3%	23.0%	21.8%
1997	54.7%	23.7%	21.5%
1998	54.2%	23.8%	22.0%
1999	53.7%	23.9%	22.4%
2000	51.9%	24.4%	23.7%
2001	51.3%	24.6%	24.1%
2002	49.8%	25.2%	25.0%
2003	48.6%	25.4%	26.0%
2004	47.2%	26.1%	26.7%
2005	45.7%	26.6%	27.6%
2006	44.8%	27.1%	28.1%
2007	43.5%	27.8%	28.7%
2008	43.3%	28.0%	28.7%
2009	40.2%	29.4%	30.4%

*Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans. Data for plan years prior to 1999 include only plans with 100 or more participants. Due to rounding of individual items, percentages may not add up to 100%. 2008 and 2009 figures are estimates from PBGC internal calculations. 2007 figures reported last year have been updated to reflect actual Form 5500 filings.*

**Table S-33**  
**PBGC-Insured Active Participants**  
**as a Percent of Private-Sector Wage and Salary Workers**  
**(1980-2009)**

Year	Private-Sector Wage and Salary Workers <i>(in thousands)</i>	PERCENTAGE OF PRIVATE-SECTOR WAGE AND SALARY WORKERS		
		Single-Employer Active Participants	Multiemployer Active Participants	Total PBGC-Insured Active Participants
1980	78,349	27.3%	7.7%	35.0%
1985	88,293	24.4%	6.1%	30.5%
1990	94,772	22.7%	5.3%	28.0%
1991	94,959	22.3%	5.2%	27.5%
1992	96,577	21.3%	5.0%	26.3%
1993	97,749	20.4%	4.7%	25.2%
1994	101,077	19.6%	4.5%	24.1%
1995	102,162	18.5%	4.4%	22.9%
1996	104,313	17.3%	4.3%	21.7%
1997	106,955	17.0%	4.3%	21.3%
1998	108,340	16.8%	4.2%	21.0%
1999	110,131	16.5%	4.2%	20.6%
2000	112,443	15.8%	4.2%	19.9%
2001	113,458	15.5%	4.1%	19.6%
2002	113,711	15.0%	4.1%	19.1%
2003	114,924	14.5%	4.0%	18.5%
2004	115,672	14.1%	3.9%	18.0%
2005	118,160	13.2%	3.8%	17.1%
2006	119,858	12.7%	3.7%	16.4%
2007	121,563	12.1%	3.7%	15.8%
2008	121,524	12.1%	3.7%	15.7%
2009	119,392	11.4%	3.6%	15.0%

Sources: PBGC Pension Insurance Data Book 2010 Tables S-30, S-32, M-5 and M-7 and data on employed and unemployed wage and salary workers from Employment and Earnings (Bureau of Labor Statistics, U.S. Department of Labor).

Due to rounding of individual items, percentages may not add up across columns.

2008 and 2009 figures are estimates from PBGC internal calculations. 2007 figures reported last year have been updated

**Table S-34**  
**PBGC-Insured Hybrid Plans by Plan Size (2001-2009)**  
**Single-Employer Program**

Beginning of Year	TOTAL INSURED PLANS			INSURED PLANS WITH 5,000 OR MORE PARTICIPANTS			INSURED PLANS WITH 1,000 - 4,999 PARTICIPANTS			INSURED PLANS WITH FEWER THAN 1,000 PARTICIPANTS		
	Total Plans	Hybrid Plans	Percent Hybrid	Total Plans	Hybrid Plans	Percent Hybrid	Total Plans	Hybrid Plans	Percent Hybrid	Total Plans	Hybrid Plans	Percent Hybrid
2001	32,954	1,227	3.7%	1,166	256	22.0%	2,787	290	10.4%	29,001	681	2.3%
2002	31,229	1,308	4.2%	1,137	263	23.1%	2,671	310	11.6%	27,421	735	2.7%
2003	30,611	1,541	5.0%	1,135	303	26.7%	2,569	326	12.7%	26,907	912	3.4%
2004	30,148	1,756	5.8%	1,137	342	30.1%	2,478	338	13.6%	26,533	1,076	4.1%
2005	29,605	1,944	6.6%	1,127	342	30.3%	2,404	331	13.8%	26,074	1,271	4.9%
2006	28,923	2,116	7.3%	1,117	352	31.5%	2,337	347	14.8%	25,469	1,417	5.6%
2007	29,255	2,439	8.3%	1,128	356	31.6%	2,336	350	15.0%	25,791	1,733	6.7%
2008	28,876	3,396	11.8%	1,115	357	32.0%	2,339	357	15.3%	25,422	2,682	10.5%
2009	27,797	3,627	13.0%	1,109	378	34.1%	2,311	384	16.6%	24,377	2,865	11.8%

Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans.

Hybrid plans incorporate elements of both defined benefit and defined contribution plans but are treated as defined benefit plans. They often express benefits in terms of an account balance. The two most common types of hybrid plans are Cash Balance Plans and Pension Equity Plans.

2009 figures are estimates from PBGC internal calculations. 2008 figures reported last year have been updated to reflect actual Form 5500 filings.

**Table S-35**  
**PBGC-Insured Hybrid Plan Participants by Plan Size (2001-2009)**  
**Single-Employer Program**

Beginning of Year	TOTAL INSURED PLANS			INSURED PLANS WITH 5,000 OR MORE PARTICIPANTS			INSURED PLANS WITH 1,000 - 4,999 PARTICIPANTS			INSURED PLANS WITH FEWER THAN 1,000 PARTICIPANTS		
	Total Participants (in thousands)	Participants in Hybrid Plans (in thousands)	% in Hybrid Plans	Total Participants (in thousands)	Participants in Hybrid Plans (in thousands)	% in Hybrid Plans	Total Participants (in thousands)	Participants in Hybrid Plans (in thousands)	% in Hybrid Plans	Total Participants (in thousands)	Participants in Hybrid Plans (in thousands)	% in Hybrid Plans
2001	34,342	7,034	20.5%	24,761	6,180	25.0%	6,045	698	11.5%	3,536	156	4.4%
2002	34,248	7,915	23.1%	25,110	6,999	27.9%	5,846	763	13.1%	3,292	153	4.6%
2003	34,407	8,475	24.6%	25,556	7,530	29.5%	5,682	789	13.9%	3,168	156	4.9%
2004	34,523	9,993	28.9%	25,981	8,979	34.6%	5,491	837	15.2%	3,051	177	5.8%
2005	34,232	10,333	30.2%	25,900	9,328	36.0%	5,373	821	15.3%	2,959	184	6.2%
2006	33,933	10,326	30.4%	25,848	9,284	35.9%	5,196	853	16.4%	2,889	189	6.5%
2007	33,892	10,921	32.2%	25,905	9,842	38.0%	5,149	874	17.0%	2,838	205	7.2%
2008	33,888	10,687	31.5%	25,954	9,569	36.9%	5,164	878	17.0%	2,770	240	8.7%
2009	33,833	11,828	35.0%	26,089	10,629	40.7%	5,105	949	18.6%	2,639	330	9.5%

Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans.

Hybrid plans incorporate elements of both defined benefit and defined contribution plans but are treated as defined benefit plans. They often express benefits in terms of an account balance. The two most common types of hybrid plans are Cash Balance Plans and Pension Equity Plans.

Because most hybrid plans converted from traditional defined benefit plans, not all participants will receive benefits based on the hybrid plan design.

2009 figures are estimates from PBGC internal calculations. 2008 figures reported last year have been updated to reflect actual Form 5500 filings.

**Table S-36**  
**PBGC-Insured Hard-Frozen Plans by Plan Size (2003-2009)**  
**Single-Employer Program**

End of Year	TOTAL INSURED PLANS			INSURED PLANS WITH 5,000 OR MORE PARTICIPANTS			INSURED PLANS WITH 1,000 - 4,999 PARTICIPANTS			INSURED PLANS WITH FEWER THAN 1,000 PARTICIPANTS		
	Total Plans	Hard-Frozen Plans	Percent Hard Frozen	Total Plans	Hard-Frozen Plans	Percent Hard Frozen	Total Plans	Hard-Frozen Plans	Percent Hard Frozen	Total Plans	Hard-Frozen Plans	Percent Hard Frozen
2003	30,611	2,898	9.5%	1,135	23	2.1%	2,569	153	6.0%	26,907	2,722	10.1%
2004	30,148	3,626	12.0%	1,137	32	2.8%	2,478	209	8.4%	26,533	3,385	12.8%
2005	29,605	4,324	14.6%	1,127	62	5.5%	2,404	267	11.1%	26,074	3,995	15.3%
2006	28,923	4,760	16.5%	1,117	68	6.1%	2,337	319	13.6%	25,469	4,373	17.2%
2007	29,255	5,298	18.1%	1,128	66	5.9%	2,336	374	16.0%	25,791	4,858	18.8%
2008	28,876	6,705	23.2%	1,115	119	10.7%	2,339	519	22.2%	25,422	6,067	23.9%
2009	27,797	7,416	26.7%	1,109	130	11.7%	2,311	529	22.9%	24,377	6,757	27.7%

Source: Internal Revenue Service Form 5500 Series Filings and PBGC Premium Filings for single-employer plans.

Hard-frozen plans are plans where no participants are receiving new benefit accruals for additional service or increasing compensation.

2009 figures are estimates from PBGC internal calculations. 2007 estimates reported last year have been updated to reflect actual Form 5500 filings.

**Table S-37**  
**PBGC-Insured Hard-Frozen Plan Participants by Plan Size (2003-2009)**  
**Single-Employer Program**

End of Year	TOTAL INSURED PLANS			INSURED PLANS WITH 5,000 OR MORE PARTICIPANTS			INSURED PLANS WITH 1,000 - 4,999 PARTICIPANTS			INSURED PLANS WITH FEWER THAN 1,000 PARTICIPANTS		
	Total Participants <i>(in thousands)</i>	Participants in Hard-Frozen Plans <i>(in thousands)</i>	Percent in Hard-Frozen Plans	Total Participants <i>(in thousands)</i>	Participants in Hard-Frozen Plans <i>(in thousands)</i>	Percent in Hard-Frozen Plans	Total Participants <i>(in thousands)</i>	Participants in Hard-Frozen Plans <i>(in thousands)</i>	Percent in Hard-Frozen Plans	Total Participants <i>(in thousands)</i>	Participants in Hard-Frozen Plans <i>(in thousands)</i>	Percent in Hard-Frozen Plans
2003	34,407	882	2.6%	25,556	249	2.6%	5,682	325	2.6%	3,168	308	2.6%
2004	34,523	1,231	3.6%	25,981	387	1.5%	5,491	445	8.1%	3,051	399	13.1%
2005	34,232	2,355	6.9%	25,900	1,256	4.8%	5,373	608	11.3%	2,959	491	16.6%
2006	33,933	2,824	8.3%	25,848	1,565	6.1%	5,196	695	13.4%	2,889	564	19.5%
2007	33,892	2,779	8.2%	25,905	1,375	5.3%	5,149	796	15.5%	2,838	608	21.4%
2008	33,888	4,265	12.6%	25,954	2,409	9.3%	5,164	1,094	21.2%	2,770	762	27.5%
2009	33,833	5,121	15.1%	26,089	3,170	12.2%	5,105	1,143	22.4%	2,639	808	30.6%

Source: Internal Revenue Service Form 5500 Series Filings and PBGC Premium Filings for single-employer plans.  
Hard-frozen plans are plans where no participants are receiving new benefit accruals for additional service or increasing compensation.  
2009 figures are estimates from PBGC internal calculations. 2007 estimates reported last year have been updated to reflect actual Form 5500 filings.  
Due to rounding of individual items, numbers may not add up across columns.



**Table S-38**  
**PBGC-Insured Plans, Participants and Premiums by Industry (2009)**  
**Single-Employer Program**

Industry	Insured Plans		Insured Participants <i>(in thousands)</i>		Premiums	
<b>AGRICULTURE, MINING, AND CONSTRUCTION</b>	<b>2,443</b>	<b>8.8%</b>	<b>601</b>	<b>1.8%</b>	<b>\$32,881,953</b>	<b>1.8%</b>
<b>MANUFACTURING</b>	<b>7,015</b>	<b>25.2%</b>	<b>15,271</b>	<b>45.1%</b>	<b>861,644,014</b>	<b>47.3%</b>
Chemical and Allied Products	626	2.3%	1,822	5.4%	98,413,561	5.4%
Fabricated Metal Products	1,162	4.2%	610	1.8%	35,716,922	2.0%
Food and Tobacco Products	665	2.4%	1,260	3.7%	61,365,953	3.4%
Machinery and Computer Equipment	819	2.9%	1,797	5.3%	115,247,686	6.3%
Motor Vehicle Equipment	314	1.1%	2,045	6.0%	109,694,607	6.0%
Paper Manufacturing	282	1.0%	602	1.8%	39,308,257	2.2%
Primary Metals	409	1.5%	545	1.6%	47,086,579	2.6%
Rubber and Miscellaneous Plastics	346	1.2%	363	1.1%	34,889,636	1.9%
Other Manufacturing	2,392	8.6%	6,228	18.4%	319,920,813	17.6%
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>1,009</b>	<b>3.6%</b>	<b>2,382</b>	<b>7.0%</b>	<b>192,170,635</b>	<b>10.5%</b>
Air Transportation	55	0.2%	585	1.7%	61,793,847	3.4%
Other Transportation	563	2.0%	720	2.1%	42,909,523	2.4%
Public Utilities	391	1.4%	1,077	3.2%	87,467,265	4.8%
<b>INFORMATION</b>	<b>690</b>	<b>2.5%</b>	<b>2,520</b>	<b>7.4%</b>	<b>111,959,683</b>	<b>6.1%</b>
<b>WHOLESALE TRADE</b>	<b>1,975</b>	<b>7.1%</b>	<b>794</b>	<b>2.3%</b>	<b>32,676,253</b>	<b>1.8%</b>
<b>RETAIL TRADE</b>	<b>1,271</b>	<b>4.6%</b>	<b>1,738</b>	<b>5.1%</b>	<b>91,051,404</b>	<b>5.0%</b>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>	<b>5,096</b>	<b>18.3%</b>	<b>4,162</b>	<b>12.3%</b>	<b>186,265,551</b>	<b>10.2%</b>
<b>SERVICES</b>	<b>7,308</b>	<b>26.3%</b>	<b>6,097</b>	<b>18.0%</b>	<b>298,773,337</b>	<b>16.4%</b>
Health Care	2,037	7.3%	3,037	9.0%	149,923,929	8.2%
Other Services	5,271	19.0%	3,060	9.0%	148,849,408	8.2%
<b>NON-PROFIT ORGANIZATIONS</b>	<b>990</b>	<b>3.6%</b>	<b>269</b>	<b>0.8%</b>	<b>14,577,170</b>	<b>0.8%</b>
<b>TOTAL</b>	<b>27,797</b>	<b>100.0%</b>	<b>33,833</b>	<b>100.0%</b>	<b>\$1,822,000,000</b>	<b>100.0%</b>

Source: PBGC Premium Filings.

Due to rounding of individual items, numbers and percentages may not add up to totals.

Industry classifications are based on principal business activity codes used in the North American Industry Classification System.

**Table S-39**  
**PBGC's Historic Premium Rates**  
**Single-Employer Program**

For Plan Years Beginning	Flat-Rate Premium <i>(per participant)</i>	Variable-Rate Premium*	Premium Rate for Certain Terminated Plans** <i>(per participant)</i>
September 2, 1974 - December 31, 1977	\$1.00	--	--
1978 - 1985	2.60	--	--
1986 - 1987	8.50	--	--
1988 - 1990	16.00	\$6 per \$1,000 of unfunded vested benefits	--
1991 - 2005	19.00	\$9 per \$1,000 of unfunded vested benefits	--
2006	30.00***	\$9 per \$1,000 of unfunded vested benefits	\$1,250 per year for 3 years
2007	31.00	\$9 per \$1,000 of unfunded vested benefits	\$1,250 per year for 3 years
2008	33.00	\$9 per \$1,000 of unfunded vested benefits	\$1,250 per year for 3 years
2009	34.00	\$9 per \$1,000 of unfunded vested benefits	\$1,250 per year for 3 years
2010 - 2011	35.00	\$9 per \$1,000 of unfunded vested benefits	\$1,250 per year for 3 years

\* Only vested liabilities are used when determining underfunding for variable-rate premium payment purposes. Prior to July 1, 1996, the variable-rate premium was capped at various levels. Effective beginning with the 2007 plan year, a cap was imposed on the variable-rate premium for plans of small employers. If all contributing sponsors to the plan and their controlled group members have 25 or fewer employees, the per-participant variable-rate premium for that plan will be capped at \$5.00 times the number of participants in the plan. (The cap for the plan as a whole is effectively \$5.00 times the square of the number of plan participants.) Effective beginning with the 2008 plan year, an exemption that allowed some underfunded plans to escape payment of the variable-rate premium was eliminated and a modification was made to how underfunding is determined for variable-rate premium purposes.

\*\* Applies to certain distress or involuntary pension plan terminations that occur after 2005. For certain airline-related plans that terminate within five years of electing to be covered under special funding rules, the annual termination premium (payable for three years) is \$2,500 per participant.

\*\*\* Beginning in 2007, this amount is adjusted annually based on changes in the national average wage index (as defined in section 209(k)(1) of the Social Security Act). The premium rate will not decline even if the national average wage index declines. The adjusted premium rate is rounded to the nearest multiple of \$1.

**Table S-40**  
**PBGC Premium Revenue (1980-2010)**  
**Single-Employer Program**

Year	Flat-Rate Premium (in millions)		Variable-Rate Premium (in millions)		Termination Premium (in millions)		Total Premium (in millions)
1980	\$71.2	100.0%	---	---	---	---	\$71.2
1985	81.7	100.0%	---	---	---	---	81.7
1990	509.0	77.2%	\$150.0	22.8%	---	---	659.0
1995	587.0	70.0%	251.0	30.0%	---	---	838.0
1996	600.0	52.4%	546.0	47.6%	---	---	1,146.0
1997	646.0	60.5%	421.0	39.5%	---	---	1,067.0
1998	642.0	66.5%	324.0	33.5%	---	---	966.0
1999	611.0	67.7%	291.0	32.3%	---	---	902.0
2000	661.0	81.9%	146.0	18.1%	---	---	807.0
2001	674.0	82.1%	147.0	17.9%	---	---	821.0
2002	654.0	83.1%	133.0	16.9%	---	---	787.0
2003	647.0	68.2%	301.0	31.8%	---	---	948.0
2004	654.0	44.9%	804.0	55.1%	---	---	1,458.0
2005	664.0	45.8%	787.0	54.2%	---	---	1,451.0
2006	892.0	61.9%	550.0	38.1%	---	---	1,442.0
2007	1,057.0	71.6%	358.0	24.3%	\$61.0	4.1%	1,476.0
2008	1,104.0	78.7%	241.0	17.2%	57.0	4.1%	1,402.0
2009*	1,126.0	61.8%	696.0	38.2%	0.0	0.0%	1,822.0
2010	1,188.0	53.2%	1,043.0	46.8%	0.0	0.0%	2,231.0

Source: PBGC Premium Filings.

Premium data include penalties and interest.

Due to rounding of individual items, percentages may not add up to 100%.

\*Beginning in 2009, PBGC began reporting premium income net of bad debt expense for premium, interest, and penalties.

**Table S-41**  
**PBGC Premium Revenue by Size of Plan and Type of Premium (2009)**  
**Single-Employer Program**

Number of Plan Participants	Flat-Rate Premium		Variable-Rate Premium		Total Premium *	
Fewer Than 100	\$10,813,022	1.0%	\$8,197,510	1.2%	\$19,010,532	1.0%
100 - 499	36,184,832	3.2%	16,211,991	2.3%	52,396,822	2.9%
500 - 999	35,515,573	3.2%	33,019,824	4.7%	68,535,397	3.8%
1,000 - 2,499	81,216,318	7.2%	65,068,200	9.3%	146,284,518	8.0%
2,500 - 4,999	86,217,216	7.7%	66,613,912	9.6%	152,831,128	8.4%
5,000 - 9,999	118,695,989	10.5%	83,535,550	12.0%	202,231,539	11.1%
10,000 or more	757,357,050	67.3%	423,353,014	60.8%	1,180,710,064	64.8%
<b>TOTAL</b>	<b>\$1,126,000,000</b>	<b>100.0%</b>	<b>\$696,000,000</b>	<b>100.0%</b>	<b>\$1,822,000,000</b>	<b>100.0%</b>
<b>PERCENT OF TOTAL</b>	<b>62%</b>		<b>38%</b>		<b>100%</b>	

Source: PBGC Premium Filings.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

"Percent of Total" represents the proportion of total premiums made up of the flat-rate and variable-rate premiums, respectively.

\* Excludes termination premium revenues.

**Table S-42**  
**PBGC-Insured Plans and Participants by Total Premium Paid (2009)**  
**Single-Employer Program**

Average Variable-Rate Premium Per Participant	Percent of Variable-Rate Premium-Paying		Percent of All Plans	Percent of Participants in Variable-Rate Premium-Paying		
	Plans	Plans		Participants	Plans	Participants
<b>NO VARIABLE-RATE PREMIUM PAID</b>	<b>16,212</b>	---	<b>58.3%</b>	<b>17,970,163</b>	---	<b>53.1%</b>
<b>TOTAL VARIABLE-RATE PREMIUM PAYERS</b>	<b>11,585</b>	<b>100.0%</b>	<b>41.7%</b>	<b>15,862,901</b>	<b>100.0%</b>	<b>46.9%</b>
\$0.01 - \$9.99	1,697	14.6%	6.1%	2,855,282	18.0%	8.4%
\$10.00 - \$19.99	2,682	23.2%	9.6%	1,833,559	11.6%	5.4%
\$20.00 - \$29.99	1,918	16.6%	6.9%	2,286,495	14.4%	6.8%
\$30.00 - \$39.99	1,230	10.6%	4.4%	2,280,090	14.4%	6.7%
\$40.00 - \$49.99	883	7.6%	3.2%	1,449,306	9.1%	4.3%
\$50.00 - \$59.99	648	5.6%	2.3%	968,204	6.1%	2.9%
\$60.00 - \$69.99	516	4.5%	1.9%	915,256	5.8%	2.7%
\$70.00 - \$79.99	390	3.4%	1.4%	671,659	4.2%	2.0%
\$80.00 - \$89.99	299	2.6%	1.1%	576,895	3.6%	1.7%
\$90.00 - \$99.99	246	2.1%	0.9%	356,255	2.2%	1.1%
\$100.00 - \$149.99	571	4.9%	2.1%	1,046,582	6.6%	3.1%
\$150.00 - \$199.99	230	2.0%	0.8%	350,356	2.2%	1.0%
\$200.00 - \$249.99	92	0.8%	0.3%	116,563	0.7%	0.3%
\$250.00 - \$299.99	59	0.5%	0.2%	123,984	0.8%	0.4%
\$300.00 or more	124	1.1%	0.4%	32,415	0.2%	0.1%
<b>TOTAL ALL PLANS</b>	<b>27,797</b>	---	<b>100.0%</b>	<b>33,833,064</b>	---	<b>100.0%</b>

Source: PBGC Premium Filings.

Due to rounding of individual items, percentages may not add up to 100%.

Because the flat premium rate is now indexed, the row headings show only the per-participant variable-rate premium paid by plans.

**Table S-43**  
**PBGC-Insured Plans and Participants by Variable-Rate Premium Status (1992-2009)\***  
**Single-Employer Program**

Beginning of Year	Plans Paying Variable-Rate Premium	Plans Paying Flat-Rate Premium Only	Participants in Plans Paying Variable-Rate Premium	Participants in Plans Paying Flat-Rate Premium only	Variable-Rate Premium Interest Rate**		
					First Segment***	Second Segment***	Third Segment***
1992	30.8%	69.2%	27.4%	72.6%		6.16%	
1993	36.4%	63.6%	24.9%	75.1%		5.95%	
1994	43.1%	56.9%	34.2%	65.8%		5.00%	
1995	38.5%	61.5%	23.8%	76.2%		6.30%	
1996	46.8%	53.2%	32.1%	67.9%		4.85%	
1997	37.0%	63.0%	19.4%	80.6%		5.24%	
1998	35.6%	64.4%	16.6%	83.4%		5.09%	
1999	35.1%	64.9%	13.2%	86.8%		4.30%	
2000	28.0%	72.0%	7.4%	92.6%		5.40%	
2001	33.5%	66.5%	8.0%	92.0%		4.67%	
2002	35.7%	64.3%	9.8%	90.2%		5.48%	
2003	45.1%	54.9%	17.2%	82.8%		4.92%	
2004	50.0%	50.0%	33.1%	66.9%		4.94%	
2005	48.3%	51.7%	32.5%	67.5%		4.73%	
2006	38.3%	61.7%	14.4%	85.6%		4.86%	
2007	24.5%	75.5%	11.0%	89.0%		5.75%	
2008	33.4%	66.6%	23.7%	76.3%	4.93%	6.13%	6.69%
2009	41.7%	58.3%	46.9%	53.1%	6.72%	7.12%	6.36%

Source: PBGC Premium Filings.

\*Excludes plans paying PBGC Termination Premium.

\*\* Interest rates for valuing vested benefits for PBGC variable-rate premium for plans with premium payment years beginning in January of the respective year.

\*\*\* Beginning in 2008, plans were required to use spot segment interest rates published by the IRS for calculating a plan's vested liabilities to determine their variable-rate premiums. The first segment rate applies to benefits expected to be paid within five years, the second to benefits expected to be paid from five to twenty years in the future, and the third to benefits expected to be paid more than twenty years in the future.

**Table S-44**  
**Funding of PBGC-Insured Plans (1980-2009)**  
**Single-Employer Program**

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Funding Ratio	Underfunding (in millions)	Overfunding (in millions)	PBGC Rate
1980	\$259,810	\$212,072	123%	\$20,156	\$67,894	8.50%
1985	500,673	308,617	162%	11,182	203,238	9.75%
1990	837,131	604,047	139%	35,689	268,773	7.25%
1991	848,251	687,896	123%	34,485	194,840	7.25%
1992	915,722	771,421	119%	47,528	191,829	6.25%
1993	951,972	844,803	113%	59,622	166,791	6.40%
1994	1,001,129	936,698	107%	75,569	140,000	5.65%
1995	1,032,503	887,730	116%	37,278	182,050	7.15%
1996	1,198,221	1,134,194	106%	83,071	147,098	5.30%
1997	1,368,188	1,192,222	115%	47,906	223,871	5.80%
1998	1,491,488	1,284,725	116%	49,242	256,005	5.40%
1999	1,692,755	1,455,469	116%	54,237	291,524	5.30%
2000	1,836,184	1,271,347	144%	6,566	571,403	7.00%
2001	1,714,534	1,374,416	125%	38,564	378,682	6.40%
2002	1,444,777	1,435,558	101%	142,573	151,793	5.70%
2003	1,372,490	1,620,607	85%	298,996	50,879	5.00%
2004	1,590,057	1,860,514	85%	321,831	51,373	4.00%
2005	1,728,856	1,946,593	89%	282,953	65,215	3.90%
2006	1,840,181	1,910,563	96%	185,883	115,502	4.50%
2007	2,071,160	1,864,958	111%	116,163	251,844	4.99%
2008	2,035,275	1,889,057	108%	84,932	231,150	5.37%
2009 (est.)	1,530,219	1,882,919	81%	387,736	35,036	5.38%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. When missing, PBGC Premium filings were used in 2008.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later.

**Table S-45**  
**Funding of Underfunded PBGC-Insured Plans (1980-2009)**  
**Single-Employer Program**

Beginning of Year	Assets <i>(in millions)</i>	Liabilities* <i>(in millions)</i>	Underfunding <i>(in millions)</i>	Funding Ratio	PBGC Rate
1980	\$53,840	\$73,996	\$20,156	73%	8.50%
1985	28,722	39,904	11,182	72%	9.75%
1990	95,068	130,758	35,689	73%	7.25%
1991	147,301	181,786	34,485	81%	7.25%
1992	172,372	219,900	47,528	78%	6.25%
1993	215,695	275,317	59,622	78%	6.40%
1994	308,516	384,085	75,569	80%	5.65%
1995	218,493	255,771	37,278	85%	7.15%
1996	493,597	576,668	83,071	86%	5.30%
1997	353,823	401,729	47,906	88%	5.80%
1998	358,514	407,756	49,242	88%	5.40%
1999	413,446	467,683	54,237	88%	5.30%
2000	63,218	69,784	6,566	91%	7.00%
2001	308,514	347,078	38,564	89%	6.40%
2002	778,351	920,925	142,573	85%	5.70%
2003	1,069,966	1,368,962	298,996	78%	5.00%
2004	1,229,811	1,551,642	321,831	79%	4.00%
2005	1,197,558	1,480,512	282,953	81%	3.90%
2006	971,052	1,156,935	185,883	84%	4.50%
2007	792,767	909,029	116,163	87%	4.99%
2008	698,799	783,731	84,932	89%	5.37%
2009 (est.)	1,302,726	1,690,462	387,736	77%	5.38%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans.. When missing, PBGC Premium filings were used in 2008.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(I)(7)-1 of the Income Tax Regulations for 2007 and later.



**Table S-46**  
**Funding of Overfunded PBGC-Insured Plans (1980-2009)**  
**Single-Employer Program**

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Overfunding (in millions)	Funding Ratio	PBGC Rate
1980	\$205,970	\$138,076	\$67,894	149%	8.50%
1985	471,951	268,713	203,238	176%	9.75%
1990	742,063	473,289	268,773	157%	7.25%
1991	700,950	506,110	194,840	138%	7.25%
1992	743,350	551,520	191,829	135%	6.25%
1993	736,277	569,486	166,791	129%	6.40%
1994	692,613	552,613	140,000	125%	5.65%
1995	814,009	631,959	182,050	129%	7.15%
1996	704,624	557,526	147,098	126%	5.30%
1997	1,014,365	790,494	223,871	128%	5.80%
1998	1,132,974	876,969	256,005	129%	5.40%
1999	1,279,309	987,785	291,524	130%	5.30%
2000	1,772,966	1,201,563	571,403	148%	7.00%
2001	1,406,020	1,027,338	378,682	137%	6.40%
2002	666,426	514,633	151,793	129%	5.70%
2003	302,524	251,645	50,879	120%	5.00%
2004	360,246	308,872	51,373	117%	4.00%
2005	531,297	466,082	65,215	114%	3.90%
2006	869,129	753,627	115,502	115%	4.50%
2007	1,278,393	955,929	251,844	134%	4.99%
2008	1,336,476	1,105,326	231,150	121%	5.37%
2009 (est.)	227,493	192,457	35,036	118%	5.38%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. When missing, PBGC Premium filings were used in 2008.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later.

**Table S-47**  
**Concentration of Underfunding in PBGC-Insured Plans (1990-2009)**  
**Single-Employer Program**

Beginning of Year	Total Underfunding (in millions)	10 Plans With the Highest Underfunding (in millions)		Next 40 Plans' Underfunding (in millions)		All Other Plans' Underfunding (in millions)	
1990	\$35,689	\$14,119	39.6%	\$6,487	18.2%	\$15,083	42.3%
1991	34,485	14,067	40.8%	6,884	20.0%	13,534	39.2%
1992	47,528	21,610	45.5%	7,818	16.4%	18,100	38.1%
1993	59,622	25,894	43.4%	9,337	15.7%	24,392	40.9%
1994	75,569	28,658	37.9%	10,310	13.6%	36,601	48.4%
1995	37,278	6,535	17.5%	7,921	21.2%	22,822	61.2%
1996	83,071	13,850	16.7%	16,410	19.8%	52,810	63.6%
1997	47,906	7,751	16.2%	8,473	17.7%	31,682	66.1%
1998	49,242	14,432	29.3%	6,942	14.1%	27,868	56.6%
1999	54,237	11,500	21.2%	9,018	16.6%	33,719	62.2%
2000	6,566	1,631	24.8%	1,077	16.4%	3,858	58.8%
2001	38,564	12,776	33.1%	7,254	18.8%	18,534	48.1%
2002	142,573	33,691	23.6%	25,933	18.2%	82,949	58.2%
2003	298,996	34,922	11.7%	59,169	19.8%	204,905	68.5%
2004	321,831	34,899	10.8%	62,414	19.4%	224,517	69.8%
2005	282,953	29,255	10.3%	50,825	18.0%	202,874	71.7%
2006	185,883	23,881	12.8%	31,663	17.0%	130,339	70.1%
2007	116,163	16,997	14.6%	19,999	17.2%	79,168	68.2%
2008	84,932	19,242	22.7%	15,397	18.1%	50,293	59.2%
2009 (est.)	387,736	44,756	11.5%	72,256	18.6%	270,724	69.8%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. When missing, PBGC Premium filings were used in 2008.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later.

**Table S-48**  
**Plans, Participants, and Funding of PBGC-Insured Plans by Funding Ratio (2009)**  
**Single-Employer Program**

Funding Ratio	Plans		Participants (in thousands)		Total Liabilities* (in millions)		Underfunding (in millions)		Overfunding (in millions)	
Less Than 40%	272	1.0%	214	0.6%	\$12,676	0.7%	\$8,503	2.2%	---	---
40% - 49%	758	2.7%	330	1.0%	18,363	1.0%	9,726	2.5%	---	---
50% - 59%	3,193	11.5%	2,933	8.7%	118,604	6.3%	51,905	13.4%	---	---
60% - 69%	5,832	21.0%	7,980	23.6%	378,322	20.1%	129,754	33.5%	---	---
70% - 79%	4,881	17.6%	7,909	23.4%	436,379	23.2%	109,567	28.3%	---	---
80% - 89%	4,055	14.6%	5,975	17.7%	384,472	20.4%	59,910	15.5%	---	---
90% - 99%	3,068	11.0%	4,771	14.1%	341,647	18.1%	18,371	4.7%	---	---
100% - 109%	1,867	6.7%	1,604	4.7%	85,929	4.6%	---	---	\$3,598	10.3%
110% - 119%	1,078	3.9%	1,196	3.5%	60,030	3.2%	---	---	7,866	22.5%
120% - 129%	672	2.4%	210	0.6%	10,556	0.6%	---	---	2,655	7.6%
130% - 139%	386	1.4%	245	0.7%	18,138	1.0%	---	---	6,684	19.1%
140% - 149%	241	0.9%	84	0.2%	7,881	0.4%	---	---	3,634	10.4%
150% or more	1,494	5.4%	381	1.1%	9,922	0.5%	---	---	10,599	30.3%
<b>TOTAL</b>	<b>27,797</b>	<b>100.0%</b>	<b>33,833</b>	<b>100.0%</b>	<b>\$1,882,919</b>	<b>100.0%</b>	<b>\$387,736</b>	<b>100.0%</b>	<b>\$35,036</b>	<b>100.0%</b>
<b>UNDERFUNDED</b>	<b>22,059</b>	<b>79.4%</b>	<b>30,112</b>	<b>89.0%</b>	<b>\$1,690,462</b>	<b>89.8%</b>	<b>\$387,736</b>	<b>100.0%</b>	---	---
<b>OVERFUNDED</b>	<b>5,738</b>	<b>20.6%</b>	<b>3,720</b>	<b>11.0%</b>	<b>\$192,457</b>	<b>10.2%</b>	---	---	<b>\$35,036</b>	<b>100.0%</b>

Source: Internal Revenue Service Form 5500 Series filings for single-employer plans.

Due to rounding of individual items, numbers and percentages may not add up to totals.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later.

**Table S-49**  
**Various Measures of Underfunding in PBGC-Insured Plans (1992-2010)**  
**Single-Employer Program**

Beginning of Year	(A) Form 5500 Filings <i>(in billions)</i>	(B) Variable- Rate Premium <i>(in billions)</i>	(C) Section 4010 Filings <i>(in billions)</i>	(D) Reasonably Possible <i>(in billions)</i>	(E) Total in PBGC-Insured Plans <i>(in billions)</i>
1992	\$47.53	\$31.67	---	\$12.36	\$74.0
1993	59.62	31.67	---	13.06	84.2
1994	75.57	34.11	---	18.23	109.3
1995	37.28	27.89	---	14.56	61.7
1996	83.07	60.67	\$38.10	22.47	94.5
1997	47.91	46.78	28.70	20.73	99.6
1998	49.24	36.00	25.20	15.38	87.8
1999	54.24	32.33	34.90	17.50	104.7
2000	6.57	16.22	7.37	3.79	22.8
2001	38.56	16.33	19.46	9.54	39.4
2002	142.57	14.78	95.57	34.10	163.9
2003	299.00	33.44	273.37	83.92	419.7
2004	321.83	89.33	283.34	95.67	452.1
2005	282.95	87.44	289.64	108.04	431.8
2006	185.88	61.11	212.50	73.30	313.8
2007	114.65	39.78	104.18	65.67	225.1
2008	84.93	26.78	58.03	46.73	150.0
2009	387.74	77.33	84.85	167.86	503.6
2010	---	115.90	74.72	169.74	415.0

**Definitions:**

- (A) Underfunding calculated from Internal Revenue Service Form 5500 Series Filings for single-employer plans. Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later. Funding information from PBGC premium filings were used in 2008 whenever Form 5500 data was not available. Vested liabilities are used as a proxy for PBGC-guaranteed benefits.
- (B) Underfunding data from PBGC premium filings used to calculate the variable-rate premium. Underfunding is based on vested benefits.
- (C) Data from filings made under Section 4010 of ERISA, which requires that companies annually provide PBGC with information on their underfunded plans. For the 2007 and earlier plan years, the filing was required if aggregate underfunding exceeded \$50 million or there was an outstanding lien for missed contributions exceeding \$1 million or an outstanding funding waiver of more than \$1 million. For later plan years, a filing is required if plans are less than 80 percent funded in the aggregate. Underfunding for years before 2010 is based on an estimate of vested benefits. Beginning this year, underfunding is based on total benefit liabilities.
- (D) Underfunding for plan sponsors with less than investment-grade bond ratings. Underfunding is based on estimated vested benefits.
- (E) Estimated total liabilities are based on all plan liabilities, whether vested or not.
- Only (A) and (E) represent the universe of PBGC-insured plans. Firms and plans included in the column (B), (C) and (D) totals may differ from year to year. See "Underfunding Measures in Table S-47" in the Pension Insurance Data Book 2005, pp 16-23, for a further explanation of these measures.

**Table S-50**  
**Funding of PBGC-Insured Plans by Industry (2009)**  
**Single-Employer Program**

Industry	Average Funding Ratio	Total Liabilities* (in millions)	Underfunding (in millions)	Overfunding (in millions)
<b>AGRICULTURE, MINING, AND CONSTRUCTION</b>	<b>74%</b>	<b>\$23,509</b>	<b>\$6,359</b>	<b>\$236</b>
<b>MANUFACTURING</b>	<b>81%</b>	<b>950,409</b>	<b>187,897</b>	<b>8,680</b>
Chemical and Allied Products	78%	124,561	28,704	1,218
Computer and Electronic Products	87%	70,585	13,655	4,240
Electrical Equipment	84%	85,702	14,342	465
Fabricated Metal Products	73%	23,563	6,461	143
Food and Tobacco Products	81%	60,783	11,531	237
Machinery Manufacturing	78%	47,192	10,686	335
Motor Vehicle Equipment	85%	187,721	28,258	199
Paper Manufacturing	75%	26,959	7,512	790
Petroleum and Coal Products	77%	42,459	9,789	161
Primary Metals	72%	30,955	8,610	42
Other Manufacturing	81%	249,929	48,350	851
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>74%</b>	<b>193,808</b>	<b>53,240</b>	<b>3,535</b>
Air Transportation	60%	45,399	18,292	17
Other Transportation	80%	29,743	6,432	542
Public Utilities	78%	118,667	28,517	2,976
<b>INFORMATION</b>	<b>89%</b>	<b>137,950</b>	<b>23,187</b>	<b>8,665</b>
<b>WHOLESALE TRADE</b>	<b>77%</b>	<b>35,955</b>	<b>8,659</b>	<b>376</b>
<b>RETAIL TRADE</b>	<b>74%</b>	<b>24,347</b>	<b>6,423</b>	<b>60</b>
<b>FINANCE, INSURANCE AND REAL ESTATE</b>	<b>89%</b>	<b>203,714</b>	<b>31,055</b>	<b>8,757</b>
<b>SERVICES</b>	<b>79%</b>	<b>297,306</b>	<b>66,860</b>	<b>4,591</b>
Health Care	69%	96,965	30,325	554
Other Services	84%	200,341	36,535	4,037
<b>NON-PROFIT ORGANIZATIONS</b>	<b>75%</b>	<b>15,920</b>	<b>4,056</b>	<b>135</b>
<b>TOTAL</b>	<b>81%</b>	<b>\$1,882,919</b>	<b>\$387,736</b>	<b>\$35,036</b>

Source: Internal Revenue Service Form 5500 Series filings for single-employer plans.

Due to rounding of individual items, numbers and percentages may not add up to totals.

Industry classifications are based on principal business activity codes used in the North American Industry Classification System.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year.

The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later.

\*\* Less than 0.05 percent

**Table S-51**  
**Pension Funding Data for PBGC-Insured Plans by Region and State (2009)**  
**Single-Employer Program**

REGION/STATE	OVERFUNDED			UNDERFUNDED			TOTAL	
	Assets (in millions)	Liabilities* (in millions)	Overfunding (in millions)	Assets (in millions)	Liabilities* (in millions)	Underfunding (in millions)	Assets (in millions)	Liabilities* (in millions)
<b>NEW ENGLAND</b>	<b>\$13,905</b>	<b>\$12,615</b>	<b>\$1,290</b>	<b>\$146,491</b>	<b>\$178,280</b>	<b>\$31,789</b>	<b>\$160,396</b>	<b>\$190,896</b>
Connecticut	2,280	1,807	473	91,495	107,179	15,684	93,775	108,986
Maine	94	54	40	2,285	3,135	850	2,379	3,189
Massachusetts	4,192	3,909	283	35,728	47,941	12,213	39,920	51,850
New Hampshire	27	23	4	1,633	2,378	746	1,659	2,401
Rhode Island	7,235	6,755	480	14,715	16,753	2,038	21,950	23,508
Vermont	77	67	10	635	894	259	713	962
<b>MID-ATLANTIC</b>	<b>73,939</b>	<b>55,617</b>	<b>18,322</b>	<b>387,768</b>	<b>501,001</b>	<b>113,233</b>	<b>461,708</b>	<b>556,618</b>
Delaware	566	546	19	15,106	20,035	4,928	15,672	20,581
District of Columbia	278	203	75	10,248	13,694	3,447	10,526	13,897
Maryland	1,236	1,045	191	25,353	32,382	7,029	26,589	33,427
New Jersey	44,354	31,515	12,839	110,753	141,444	30,691	155,107	172,959
New York	14,699	13,173	1,526	132,653	164,579	31,926	147,352	177,752
Pennsylvania	2,666	2,312	355	66,531	91,425	24,894	69,198	93,737
Virginia	9,988	6,691	3,298	26,245	36,093	9,849	36,233	42,784
West Virginia	151	133	18	879	1,349	469	1,031	1,482
<b>SOUTHEAST</b>	<b>23,922</b>	<b>21,509</b>	<b>2,413</b>	<b>123,528</b>	<b>179,673</b>	<b>56,145</b>	<b>147,450</b>	<b>201,182</b>
Alabama	331	257	75	4,081	5,545	1,465	4,412	5,802
Arkansas	46	30	15	1,664	2,350	686	1,710	2,381
Florida	3,118	2,300	817	11,085	15,529	4,445	14,203	17,830
Georgia	13,283	12,581	702	36,243	58,087	21,843	49,527	70,667
Kentucky	213	191	21	7,447	10,280	2,832	7,660	10,471
Louisiana	172	136	37	6,384	9,440	3,055	6,557	9,575
Mississippi	553	503	50	572	807	235	1,126	1,310
North Carolina	5,095	4,564	532	22,443	31,342	8,900	27,538	36,906
South Carolina	492	463	30	7,383	10,597	3,214	7,875	11,060
Tennessee	618	484	134	26,225	35,696	9,470	26,843	36,179
<b>GREAT LAKES</b>	<b>36,560</b>	<b>33,160</b>	<b>3,400</b>	<b>364,984</b>	<b>469,343</b>	<b>104,359</b>	<b>401,544</b>	<b>502,503</b>
Illinois	20,543	19,325	1,218	73,074	100,626	27,552	93,617	119,950
Indiana	4,693	4,531	161	9,320	13,104	3,783	14,013	17,635
Michigan	1,086	910	176	175,006	210,474	35,468	176,092	211,384
Minnesota	2,200	2,036	164	33,114	40,420	7,305	35,314	42,455
Ohio	6,887	5,458	1,430	50,732	72,396	21,664	57,619	77,853
Wisconsin	1,151	901	250	23,737	32,324	8,587	24,888	33,225

**Table S-51 (continued)**  
**Pension Funding Data for PBGC-Insured Plans by Region and State (2009)**  
**Single-Employer Program**

REGION/STATE	OVERFUNDED			UNDERFUNDED			TOTAL	
	Assets (in millions)	Liabilities* (in millions)	Overfunding (in millions)	Assets (in millions)	Liabilities* (in millions)	Underfunding (in millions)	Assets (in millions)	Liabilities* (in millions)
<b>MIDWEST</b>	<b>\$4,698</b>	<b>\$4,158</b>	<b>\$541</b>	<b>\$33,622</b>	<b>\$46,987</b>	<b>\$13,365</b>	<b>\$38,321</b>	<b>\$51,145</b>
Iowa	100	83	16	7,724	10,611	2,886	7,824	10,694
Kansas	1,089	871	229	4,149	5,972	1,823	5,249	6,842
Missouri	3,235	3,055	180	14,932	21,548	6,616	18,167	24,603
Nebraska	238	126	112	6,075	7,790	1,715	6,313	7,917
North Dakota	10	9	1	452	657	205	461	666
South Dakota	16	13	3	290	410	121	306	423
<b>SOUTHWEST</b>	<b>55,874</b>	<b>48,950</b>	<b>6,924</b>	<b>94,139</b>	<b>124,739</b>	<b>30,600</b>	<b>150,013</b>	<b>173,689</b>
Arizona	335	271	64	5,969	8,086	2,117	6,304	8,357
New Mexico	616	519	97	3,992	5,425	1,433	4,608	5,944
Oklahoma	528	277	251	5,949	8,928	2,979	6,477	9,205
Texas	54,395	47,883	6,513	78,228	102,300	24,072	132,623	150,182
<b>ROCKY MOUNTAIN</b>	<b>303</b>	<b>244</b>	<b>59</b>	<b>20,029</b>	<b>26,789</b>	<b>6,760</b>	<b>20,332</b>	<b>27,033</b>
Colorado	176	154	23	11,647	15,178	3,531	11,823	15,332
Idaho	31	23	8	1,465	2,224	759	1,496	2,247
Montana	3	3	1	437	610	173	440	613
Nevada	33	26	7	1,385	1,894	509	1,418	1,920
Utah	23	19	4	5,057	6,834	1,778	5,080	6,853
Wyoming	37	20	17	38	49	11	75	69
<b>PACIFIC</b>	<b>18,139</b>	<b>16,081</b>	<b>2,058</b>	<b>129,376</b>	<b>160,009</b>	<b>30,633</b>	<b>147,515</b>	<b>176,090</b>
Alaska	72	71	1	213	344	132	285	415
California	11,781	10,301	1,480	74,095	95,271	21,176	85,876	105,571
Hawaii	62	55	6	2,205	3,295	1,090	2,266	3,350
Oregon	839	622	218	5,212	7,726	2,514	6,051	8,348
Washington	5,385	5,032	353	47,652	53,373	5,721	53,037	58,405
<b>U.S. TERRITORIES</b>	<b>150</b>	<b>122</b>	<b>28</b>	<b>3,029</b>	<b>3,020</b>	<b>692</b>	<b>2,479</b>	<b>3,142</b>
Puerto Rico	149	121	28	2,256	2,902	646	2,404	3,023
Virgin Islands	2	1	0	---	---	---	2	1
Other	---	---	---	73	118	45	73	118
<b>FOREIGN COUNTRIES</b>	<b>1</b>	<b>1</b>	<b>**</b>	<b>461</b>	<b>621</b>	<b>160</b>	<b>462</b>	<b>621</b>
<b>TOTAL</b>	<b>\$227,493</b>	<b>\$192,457</b>	<b>\$119,538</b>	<b>\$688,632</b>	<b>\$1,690,462</b>	<b>\$387,736</b>	<b>\$1,530,220</b>	<b>\$1,882,919</b>

Source: Internal Revenue Service Form 5500 Series filings for single-employer plans.

Due to rounding of individual items, numbers may not add up to totals or across columns.

Funding data is reported by state or country of plan administration.

\* Vested liabilities have been adjusted to the PBGC rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(i)(7)-1 of the Income Tax Regulations for 2007 and later.

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

**Table S-52**  
**PBGC Pension Data by Region and State\***  
**Single-Employer Program**

REGION/STATE	CLAIMS 1975-2010		COVERAGE 2009		BENEFITS PAID 2010		Mean Monthly Pension
	Plans	Claims	Plans	Participants	Payees	Payments	
<b>NEW ENGLAND</b>	<b>449</b>	<b>\$1,150,902,074</b>	<b>1,970</b>	<b>1,617,035</b>	<b>34,418</b>	<b>\$208,195,489</b>	<b>\$516</b>
Connecticut	128	376,279,843	710	490,484	7,677	39,760,450	430
Maine	15	112,282,719	97	102,724	2,393	11,894,163	427
Massachusetts	215	567,396,203	874	641,605	16,213	107,911,293	572
New Hampshire	28	30,319,659	105	198,774	4,633	32,836,538	624
Rhode Island	50	48,866,380	120	86,134	1,817	7,420,259	338
Vermont	13	15,757,271	64	97,314	1,685	8,372,786	418
<b>MID-ATLANTIC</b>	<b>1,354</b>	<b>13,859,109,826</b>	<b>8,459</b>	<b>7,388,732</b>	<b>193,163</b>	<b>1,303,912,324</b>	<b>565</b>
Delaware	11	35,504,230	101	122,438	1,525	10,519,031	584
District of Columbia	16	17,299,837	226	58,570	403	2,447,005	529
Maryland	75	92,043,016	490	640,071	17,753	157,319,318	737
New Jersey	219	413,589,301	1,546	1,132,793	16,478	95,537,125	481
New York	543	4,016,591,913	3,683	2,378,622	45,414	312,848,384	559
Pennsylvania	374	5,039,204,125	1,690	1,953,216	80,935	525,570,854	545
Virginia	59	3,048,026,530	580	873,481	18,250	96,490,331	475
West Virginia	57	1,196,850,874	143	229,541	12,405	103,180,276	694
<b>SOUTHEAST</b>	<b>392</b>	<b>4,167,428,030</b>	<b>3,234</b>	<b>6,769,165</b>	<b>183,709</b>	<b>1,067,760,546</b>	<b>483</b>
Alabama	22	47,437,157	220	425,663	15,467	79,585,527	395
Arkansas	17	23,644,088	121	287,154	3,857	15,639,957	339
Florida	90	405,818,289	883	2,055,864	49,817	386,689,923	638
Georgia	66	2,179,651,130	503	810,513	26,763	168,248,859	525
Kentucky	28	100,950,319	245	544,454	7,429	31,815,253	389
Louisiana	30	93,716,322	203	496,119	5,331	30,539,616	464
Mississippi	13	22,051,171	107	265,752	5,491	39,148,005	519
North Carolina	55	423,624,913	449	845,796	36,014	161,898,029	390
South Carolina	19	85,445,718	183	472,922	15,842	66,751,940	354
Tennessee	52	785,088,923	320	564,928	17,698	87,443,437	412
<b>GREAT LAKES</b>	<b>1,260</b>	<b>22,458,261,298</b>	<b>5,580</b>	<b>7,109,702</b>	<b>207,679</b>	<b>1,763,065,435</b>	<b>675</b>
Illinois	293	9,064,351,258	1,614	1,610,663	39,816	307,651,918	678
Indiana	116	1,439,314,984	438	1,026,203	31,107	325,089,283	794
Michigan	336	7,500,888,185	990	1,484,147	42,013	409,880,009	750
Minnesota	47	209,407,763	466	640,464	9,022	59,786,121	542
Ohio	377	3,883,139,173	1,506	1,638,983	74,020	587,377,284	623
Wisconsin	91	361,159,935	566	709,242	11,701	73,280,820	522

**Table S-52 (continued)**  
**PBGC Pension Data by Region and State\***  
**Single-Employer Program**

REGION/STATE	CLAIMS 1975-2010		COVERAGE 2009		BENEFITS PAID 2010		
	Plans	Claims	Plans	Participants	Payees	Payments	Mean Monthly Pension
<b>MIDWEST</b>	<b>149</b>	<b>\$444,064,812</b>	<b>1,039</b>	<b>1,714,932</b>	<b>24,398</b>	<b>\$130,941,375</b>	<b>\$445</b>
Iowa	46	102,901,113	293	327,618	5,973	20,249,488	279
Kansas	25	43,720,725	159	274,211	2,792	18,369,111	531
Missouri	71	289,902,390	382	756,793	13,591	81,190,774	497
Nebraska	4	7,328,457	134	276,624	1,424	6,805,462	406
North Dakota	3	212,127	36	25,297	123	607,203	420
South Dakota	---	---	35	54,389	495	3,719,337	710
<b>SOUTHWEST</b>	<b>182</b>	<b>697,328,500</b>	<b>2,051</b>	<b>2,938,638</b>	<b>34,484</b>	<b>244,336,583</b>	<b>585</b>
Arizona	27	10,752,006	489	666,759	8,605	73,949,282	717
New Mexico	7	10,380,110	107	98,496	1,520	9,926,830	540
Oklahoma	24	414,196,986	168	322,220	3,615	19,114,070	429
Texas	124	261,999,398	1,287	1,851,163	20,744	141,346,401	562
<b>ROCKY MOUNTAIN</b>	<b>50</b>	<b>249,391,415</b>	<b>753</b>	<b>1,366,869</b>	<b>18,484</b>	<b>191,421,704</b>	<b>878</b>
Colorado	20	203,500,140	319	569,902	9,190	104,614,818	979
Idaho	7	12,709,942	71	92,637	1,889	13,744,475	619
Montana	4	2,288,314	43	52,643	564	5,222,149	789
Nevada	9	949,210	159	342,791	4,049	44,798,718	932
Utah	9	29,852,921	135	263,520	2,439	19,838,862	649
Wyoming	1	90,887	26	45,376	353	3,202,682	787
<b>PACIFIC</b>	<b>288</b>	<b>1,590,677,695</b>	<b>4,604</b>	<b>4,805,102</b>	<b>56,403</b>	<b>534,078,558</b>	<b>829</b>
Alaska	6	50,784,879	20	50,559	646	4,031,000	924
California	211	1,066,686,387	3,844	3,544,642	38,331	349,647,132	794
Hawaii	24	131,064,581	197	92,701	3,845	42,283,765	928
Oregon	22	37,501,810	230	444,081	3,476	28,852,152	763
Washington	25	304,640,039	313	723,678	10,105	109,264,509	938
<b>PUERTO RICO</b>	<b>14</b>	<b>20,293,543</b>	<b>86</b>	<b>67,911</b>	<b>3,292</b>	<b>9,696,715</b>	<b>250</b>
<b>U.S. TERRITORIES</b>	<b>---</b>	<b>---</b>	<b>10</b>	<b>2,432</b>	<b>171</b>	<b>826,334</b>	<b>352</b>
<b>FOREIGN COUNTRIES</b>	<b>2</b>	<b>2,573,928</b>	<b>11</b>	<b>1,986</b>	<b>2,190</b>	<b>12,485,561</b>	<b>409</b>
<b>TOTAL</b>	<b>4,140</b>	<b>\$44,640,031,122</b>	<b>28,876</b>	<b>33,888,284</b>	<b>758,391</b>	<b>\$5,466,720,624</b>	<b>\$594</b>

Sources: PBGC Fiscal Year Closing File (9/30/10), Retirement Expectations and Pension Plan Coverage Topic Module (Wave 7) of the 2004 Survey of Income and Program Participation (SIPP), PBGC Case Management System, PBGC Premium Filings, PBGC Participant System (PRISM), and fiscal year calculations.

Due to rounding of individual items, numbers may not add up to totals.

\*Claims and plan coverage data by state of plan administration; benefits and participant coverage data by state of payee residence.

SIPP used to estimate participant coverage data.



**Table S-53**  
**PBGC Maximum Guaranteed Benefits (1990-2011)**  
**Single-Employer Program**

Year of Plan Termination	Maximum Monthly Guarantee	Maximum Annual Guarantee
1990	\$2,164.77	\$25,977.24
1991	2,250.00	27,000.00
1992	2,352.27	28,227.24
1993	2,437.50	29,250.00
1994	2,556.82	30,681.84
1995	2,573.86	30,886.32
1996	2,642.05	31,704.60
1997	2,761.36	33,136.32
1998	2,880.68	34,568.16
1999	3,051.14	36,613.68
2000	3,221.59	38,659.08
2001	3,392.05	40,704.60
2002	3,579.55	42,954.60
2003	3,664.77	43,977.24
2004	3,698.86	44,386.32
2005	3,801.14	45,613.68
2006	3,971.59	47,659.08
2007	4,125.00	49,500.00
2008	4,312.50	51,750.00
2009 - 2011	4,500.00	54,000.00

*The Employee Retirement Income Security Act of 1974 (ERISA) mandates that the maximum guaranteed amounts be adjusted annually based on changes in the Social Security contribution and benefit base. The 2010 and 2011 guarantees are the same as for 2009 because the bases did not increase in either year.*

*The maximum guarantee shown applies to workers who retire at age 65. PBGC increases the maximum guarantee for people retiring later than age 65 and reduces it for retirees taking earlier retirement or electing survivor's benefits.*

*In some instances, where a pension plan has adequate resources or PBGC recovers sufficient amounts, a participant may receive benefits in excess of the maximum guarantee.*

*The Pension Protection Act of 2006 provides that if a plan terminates while the sponsor is in a bankruptcy entered into after September 16, 2006, the applicable guarantees will generally be those for the year the sponsor entered bankruptcy regardless of the year the plan actually terminates.*

*The 2010 guarantees are the same as the 2009 guarantees because the Social Security contribution and benefit base did not increase for 2010.*

**Table M-1**  
**Net Financial Position of PBGC's Multiemployer Program (1980-2010)**

<b>Fiscal Year</b>	<b>Assets (in millions)</b>	<b>Liabilities (in millions)</b>	<b>Net Position (in millions)</b>
1980	\$21	\$30	-\$9
1985	78	52	27
1990	190	58	132
1995	477	285	192
1996	505	381	124
1997	596	377	219
1998	745	404	341
1999	692	493	199
2000	694	427	267
2001	807	691	116
2002	944	786	158
2003	1,000	1,261	-261
2004	1,070	1,306	-236
2005	1,160	1,495	-335
2006	1,166	1,905	-739
2007	1,197	2,152	-955
2008	1,327	1,800	-473
2009	1,459	2,328	-869
2010	1,628	3,064	-1,436

Source: PBGC Annual Reports (1980-2010).  
 Due to rounding of individual items, numbers may not add up across columns.

**Table M-2**  
**PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2010)**  
**Multiemployer Program**

Fiscal Year	Total Premium Revenue <i>(in millions)</i>	Benefit Payments <i>(in millions)</i>	Administrative & Investment Expenses <i>(in millions)</i>	Premiums Minus Benefits Paid and Expenses <i>(in millions)</i>
1980	\$5	\$4	\$2	-\$2
1985	14	4	4	7
1990	21	2	2	17
1995	22	2	*	20
1996	22	2	*	20
1997	23	1	*	22
1998	23	1	*	22
1999	23	1	*	22
2000	24	1	*	23
2001	24	1	*	23
2002	25	1	*	24
2003	25	1	*	24
2004	27	1	*	26
2005	26	1	*	25
2006	58	1	*	57
2007	81	*	*	81
2008	90	*	*	90
2009**	95	*	*	95
2010	93	*	12	81

Source: PBGC Annual Reports (1980-2010).

Due to rounding of individual items, numbers may not add up across columns.

\* Less than \$500,000.

\*\*Beginning in FY 2009, PBGC reports premium income net of bad debt expense for premium, interest, and penalties.

**Table M-3  
PBGC Payees and Benefit Payments (1980-2010)  
Multiemployer Program**

Fiscal Year	Payees in Year*	PERIODIC PENSION PAYMENTS		
		Total <i>(in millions)</i>	Average Monthly Payment	Median Monthly Payment
1980	4,100	\$4	\$77	\$45
1985	3,100	4	91	45
1990	2,170	2	97	50
1995	1,300	2	102	55
1996	1,130	2	104	55
1997	1,000	1	102	55
1998	855	1	104	55
1999	738	1	106	62
2000	626	1	109	62
2001	510	1	112	77
2002	463	1	114	82
2003	389	1	117	90
2004	324	1	135	115
2005	279	1	120	102
2006	238	**	120	105
2007	203	**	126	114
2008	166	**	127	114
2009	134	**	127	114
2010	110	**	136	150

Sources: PBGC Participant System (PRISM), fiscal year calculations, PBGC Management Reports, and PBGC Benefit Payment Reports.

Payments made on a quarterly, semi-annual, or annual basis were converted to their monthly equivalent.

\*These payees were in the 10 multiemployer plans PBGC trustee prior to October 1980. The Multiemployer Pension Plan (MPPAA)

Amendments Act of 1980 (MPPAA) changed PBGC's responsibility from trusteeship of troubled plans to providing financial assistance (loans) to insolvent multiemployer plans.

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

**Table M-4**  
**PBGC Financial Assistance to Insolvent Plans (1981-2010)**  
**Multiemployer Program**

Year	Plans Receiving Financial Assistance <sup>(1)</sup>	Total Amount of Financial Assistance (in thousands)	Plans Receiving a Lump-Sum Payment <sup>(2)</sup>	Amount of Lump-Sum Payment (in thousands)	Plans Receiving Periodic Payments <sup>(1)</sup>	Amount of Periodic Payments (in thousands)	Repayments of Past Financial Assistance (in thousands)
1981	1	\$311.3	---	---	1	\$311.3	---
1985	3	1,300.0	---	---	3	1,300.0	---
1990	3	1,000.0	---	---	3	1,000.0	---
1995	9	4,346.4	---	---	9	4,346.4	---
1996	12	4,021.8	---	---	12	4,021.8	---
1997	14	4,494.1	---	---	14	4,494.1	---
1998	18	5,437.6	---	---	18	5,437.6	\$3,175.5
1999	21	19,219.7	1	\$14,150.0	20	5,069.7	---
2000	21	91,032.6	2	86,513.6	19	4,519.0	---
2001	22	4,526.3	1 <sup>(3)</sup>	53.4	22	4,472.9	---
2002	23	4,893.9	---	---	23	4,893.9	---
2003	24	5,022.1	1	230.9	23	4,791.2	---
2004	27	10,120.8	1 <sup>(3)</sup>	282.2	27	9,838.6	---
2005	29	13,757.7	1 <sup>(3)</sup>	535.0	28	13,222.7	---
2006	33	70,096.5	1	176.0	32	69,920.5	---
2007	36	71,869.5	3 <sup>(3)</sup>	641.1	36	71,228.4	---
2008	42	84,623.4	5 <sup>(4)</sup>	5,810.3	40	78,813.1	---
2009	43 <sup>(5)</sup>	85,636.5	4 <sup>(3)</sup>	7,308.7	41	78,327.8	---
2010	50	97,045.0	7 <sup>(6)</sup>	10,412.9	44	86,632.1	---
<b>TOTAL <sup>(7)</sup></b>	<b>63</b>	<b>\$600,441.3</b>	<b>27</b>	<b>\$126,114.1</b>	<b>55</b>	<b>\$474,327.2</b>	<b>\$3,340.5 <sup>(8)</sup></b>

Sources: PBGC Annual Reports and internal calculations.

(1) A number of plans received financial assistance in more than one year.

(2) Lump-sum payments were made to these insolvent multiemployer plans to facilitate mergers and closeouts.

(3) These plans received periodic payments before receiving lump-sum payments.

(4) Three of these five plans received periodic payments before receiving lump-sum payments.

(5) Two of these plans received small lump-sum payments to finalize closeouts initiated in 2008. These two plans are not included with plans receiving a lump-sum payment for 2009.

(6) Six of these seven plans received periodic payments before receiving lump-sum payments.

(7) Total for plan columns represents the total number of multiemployer plans that ever received the stated type of financial assistance from PBGC's Multiemployer Insurance Program.

(8) Only one plan has repaid any of its past financial assistance. That plan repaid only the principal amount of the loans it received.

**Table M-5**  
**PBGC-Insured Plan Participants (1980-2010)**  
**Multiemployer Program**

Year	Total Insured Participants (in thousands)	In Plans with 10,000 or more Participants (in thousands)	In Plans with 5,000-9,999 Participants (in thousands)	In Plans with 2,500-4,999 Participants (in thousands)	In Plans with 1,000-2,499 Participants (in thousands)	In Plans with 500-999 Participants (in thousands)	In Plans with 250-499 Participants (in thousands)	In Plans with Fewer than 250 Participants (in thousands)
1980	7,997	5,072	925	751	731	299	147	71
1985	8,209	5,376	857	761	729	283	136	66
1990	8,534	5,731	891	757	695	290	121	48
1995	8,632	5,986	855	709	661	264	112	45
1996	8,649	5,976	904	713	636	266	106	48
1997	8,740	6,058	906	718	641	263	110	44
1998	8,876	6,212	930	675	650	259	108	42
1999	8,991	6,323	935	666	663	260	104	39
2000	9,132	6,464	953	683	640	261	97	35
2001	9,423	6,776	927	733	617	240	96	33
2002	9,630	6,970	930	739	647	227	87	29
2003	9,699	7,127	885	715	642	228	75	27
2004	9,829	7,248	897	723	643	217	74	26
2005	9,887	7,286	938	709	631	224	74	25
2006	9,911	7,320	944	709	627	219	68	24
2007	10,032	7,504	884	696	644	212	67	24
2008	10,170	7,589	930	716	639	205	67	24
2009	10,396	7,864	907	708	628	203	64	23
2010	10,412	7,921	895	701	612	199	63	22

Source: PBGC Premium Filings.

2010 figures are estimates from PBGC internal calculations. 2009 estimates reported last year have been updated to reflect actual premium filings.

Due to rounding of individual items, numbers may not add up to totals.

**Table M-6**  
**PBGC-Insured Plans (1980-2010)**  
**Multiemployer Program**

Year	Total Insured Plans	Insured Plans with 10,000 or more Participants	Insured Plans with 5,000-9,999 Participants	Insured Plans with 2,500-4,999 Participants	Insured Plans with 1,000-2,499 Participants	Insured Plans with 500-999 Participants	Insured Plans with 250-499 Participants	Insured Plans with Fewer Than 250 Participants
1980	2,244	120	131	211	452	420	404	506
1985	2,188	137	124	216	459	402	376	474
1990	1,983	140	127	214	428	402	332	340
1995	1,879	144	123	205	409	368	303	327
1996	1,876	143	132	206	400	373	287	335
1997	1,846	145	131	206	401	365	296	302
1998	1,817	147	136	193	400	357	290	294
1999	1,800	149	137	189	403	357	279	286
2000	1,744	152	138	197	388	357	258	254
2001	1,707	159	133	210	377	327	254	247
2002	1,671	163	133	212	397	316	233	217
2003	1,612	166	129	206	391	321	202	197
2004	1,586	166	129	208	393	305	198	187
2005	1,571	164	134	204	381	309	195	184
2006	1,538	162	132	203	380	305	184	172
2007	1,522	167	124	197	388	293	177	176
2008	1,517	167	130	205	388	283	176	168
2009	1,488	170	128	202	381	278	169	160
2010	1,460	168	126	199	372	273	169	153

Source: PBGC Premium Filings.

2010 figures are estimates from PBGC internal calculations. 2009 estimates reported last year have been updated to reflect actual premium filings.

**Table M-7**  
**PBGC-Insured Plan Participants by Participant Status (1980-2009)**  
**Multiemployer Program**

Year	Active Participants	Retired Participants	Separated Vested Participants
1980	75.9%	17.7%	6.5%
1985	66.1%	22.6%	11.4%
1990	58.6%	25.2%	16.2%
1995	52.4%	28.9%	18.7%
1996	52.1%	29.1%	18.8%
1997	52.2%	28.9%	18.9%
1998	51.2%	30.4%	18.3%
1999	50.9%	30.5%	18.6%
2000	51.1%	30.1%	18.7%
2001	49.5%	29.6%	20.9%
2002	48.1%	29.7%	22.2%
2003	47.1%	30.2%	22.8%
2004	46.0%	30.8%	23.2%
2005	45.7%	30.8%	23.5%
2006	45.3%	30.9%	23.8%
2007	44.6%	30.9%	24.5%
2008	43.8%	32.0%	24.2%
2009	41.3%	32.1%	26.6%

*Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans. Data for plan years prior to 1999 include only plans with 100 or more participants.*

*Due to rounding of individual items, percentages may not add up to 100%.*

*2008 and 2009 figures are estimates from PBGC internal calculations. 2007 figures reported last year have been updated to reflect actual Form 5500 filings.*



**Table M-8**  
**PBGC-Insured Plans and Participants by Industry (2009)**  
**Multiemployer Program**

Industry	Insured Plans		Insured Participants	
<b>AGRICULTURE</b>	<b>8</b>	<b>0.5%</b>	<b>15,773</b>	<b>0.2%</b>
<b>MINING</b>	<b>9</b>	<b>0.6%</b>	<b>145,573</b>	<b>1.4%</b>
<b>CONSTRUCTION</b>	<b>822</b>	<b>55.2%</b>	<b>3,886,522</b>	<b>37.4%</b>
Building Construction	86	5.8%	709,448	6.8%
Heavy Construction	84	5.6%	605,920	5.8%
Plumbing, Heating, and Air Conditioning	161	10.8%	398,763	3.8%
Electrical Work	123	8.3%	793,981	7.6%
Building Finishing Contractors	85	5.7%	476,456	4.6%
Foundation, Structure, and Exterior Work	182	12.2%	542,423	5.2%
Other Construction	101	6.8%	359,531	3.5%
<b>MANUFACTURING</b>	<b>177</b>	<b>11.9%</b>	<b>1,183,500</b>	<b>11.4%</b>
Food and Tobacco Products	31	2.1%	196,207	1.9%
Apparel and Textile Products	11	0.7%	12,722	0.1%
Paper and Allied Products	5	0.3%	88,334	0.8%
Printing and Publishing	26	1.7%	174,164	1.7%
Machinery and Computer Equipment	7	0.5%	272,297	2.6%
Electrical and Electronic Equipment	8	0.5%	33,505	0.3%
Other Manufacturing	89	6.0%	406,271	3.9%
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>148</b>	<b>9.9%</b>	<b>1,603,752</b>	<b>15.4%</b>
Trucking	69	4.6%	1,419,487	13.7%
Water Transportation	45	3.0%	117,610	1.1%
Other Transportation and Public Utilities	34	2.3%	66,655	0.6%
<b>INFORMATION</b>	<b>28</b>	<b>1.9%</b>	<b>184,235</b>	<b>1.8%</b>
<b>WHOLESALE TRADE</b>	<b>36</b>	<b>2.4%</b>	<b>81,055</b>	<b>0.8%</b>
<b>RETAIL TRADE</b>	<b>87</b>	<b>5.8%</b>	<b>1,452,575</b>	<b>14.0%</b>
<b>SERVICES</b>	<b>173</b>	<b>11.6%</b>	<b>1,843,317</b>	<b>17.7%</b>
Administrative/Support	42	2.8%	331,866	3.2%
Health Care/Social Assistance	17	1.1%	433,685	4.2%
Accommodation/Food Service	28	1.9%	702,322	6.8%
Other Services	86	5.8%	375,444	3.6%
<b>TOTAL</b>	<b>1,488</b>	<b>100.0%</b>	<b>10,396,302</b>	<b>100.0%</b>

Source: PBGC Premium Filings.

Due to rounding of individual items, numbers and percents may not add up to totals.

Industry classifications are based on principal business activity codes used in the North American Industry Classification System.

**Table M-9**  
**Funding of PBGC-Insured Plans (1980-2009)**  
**Multiemployer Program**

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Funding Ratio	Underfunding (in millions)	Overfunding (in millions)	PBGC Rate
1980	\$40,363	\$52,123	77%	\$17,887	\$6,126	8.50%
1985	88,182	75,942	116	6,432	18,672	9.75%
1990	166,348	156,149	107	11,574	21,773	7.25%
1991	165,734	160,370	103	13,068	18,432	7.25%
1992	184,670	187,829	98	17,835	14,676	6.25%
1993	197,461	202,177	98	19,864	15,148	6.40%
1994	206,625	225,982	91	29,193	9,837	5.65%
1995	209,947	218,458	96	22,726	14,216	7.15%
1996	238,571	270,551	88	40,019	8,039	5.30%
1997	268,471	287,569	93	32,549	13,452	5.80%
1998	304,158	331,017	92	39,497	12,638	5.40%
1999	320,704	351,021	91	44,379	14,063	5.30%
2000	356,659	339,741	105	21,135	38,054	7.00%
2001	351,108	385,272	91	48,412	14,249	6.40%
2002	330,104	429,329	77	102,469	3,245	5.70%
2003	308,678	486,845	63	178,915	748	5.00%
2004	347,471	556,018	62	209,181	634	4.00%
2005	372,404	598,551	62	226,717	569	3.90%
2006	388,962	588,629	66	200,701	1,034	4.50%
2007	430,091	621,289	69	192,849	1,651	4.99%
2008	440,132	648,069	68	210,167	2,230	5.37%
2009 (est.)	332,653	686,682	48	354,241	213	5.38%

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans. Data for plan years prior to 1999 include only plans with 100 or more participants.

Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to an interest rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later years.

**Table M-10**  
**Funding of Underfunded PBGC-Insured Plans (1980-2009)**  
**Multiemployer Program**

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Underfunding (in millions)	Funding Ratio	PBGC Rate
1980	\$24,819	\$42,706	\$17,887	77%	8.50%
1985	22,813	29,246	6,432	78%	9.75%
1990	56,512	68,086	11,574	83%	7.25%
1991	62,563	75,631	13,068	83%	7.25%
1992	93,790	111,625	17,835	84%	6.25%
1993	95,331	115,195	19,864	83%	6.40%
1994	128,718	157,911	29,193	82%	5.65%
1995	118,707	141,434	22,726	84%	7.15%
1996	168,347	208,366	40,019	81%	5.30%
1997	152,633	185,182	32,549	82%	5.80%
1998	180,084	219,582	39,497	82%	5.40%
1999	206,568	250,947	44,379	82%	5.30%
2000	110,729	131,864	21,135	84%	7.00%
2001	222,296	270,708	48,412	82%	6.40%
2002	295,338	397,807	102,469	74%	5.70%
2003	304,027	482,942	178,915	63%	5.00%
2004	342,777	551,959	209,181	62%	4.00%
2005	368,382	595,099	226,717	62%	3.90%
2006	381,439	582,139	200,701	66%	4.50%
2007	416,689	609,537	192,849	68%	4.99%
2008	410,109	620,276	210,167	66%	5.37%
2009 (est.)	331,437	685,678	354,241	48%	5.38%

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans. Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to an interest rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later years.

**Table M-11**  
**Funding of Overfunded PBGC-Insured Plans (1980-2009)**  
**Multiemployer Program**

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Overfunding (in millions)	Funding Ratio	PBGC Rate
1980	\$15,543	\$9,417	\$6,126	165%	8.50%
1985	65,368	46,697	18,672	140%	9.75%
1990	109,836	88,062	21,773	125%	7.25%
1991	103,171	84,739	18,432	122%	7.25%
1992	90,880	76,204	14,676	119%	6.25%
1993	102,130	86,981	15,148	117%	6.40%
1994	77,907	68,070	9,837	114%	5.65%
1995	91,240	77,024	14,216	118%	7.15%
1996	70,224	62,185	8,039	113%	5.30%
1997	115,838	102,386	13,452	113%	5.80%
1998	124,073	111,435	12,638	111%	5.40%
1999	114,136	100,074	14,063	114%	5.30%
2000	245,930	207,877	38,054	118%	7.00%
2001	128,812	114,564	14,249	112%	6.40%
2002	34,766	31,522	3,245	110%	5.70%
2003	4,651	3,903	748	119%	5.00%
2004	4,694	4,060	634	116%	4.00%
2005	4,021	3,452	569	116%	3.90%
2006	7,523	6,489	1,034	116%	4.50%
2007	13,402	11,752	1,651	114%	4.99%
2008	30,022	27,793	2,230	108%	5.37%
2009 (est.)	1,217	1,004	213	121%	5.38%

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans. Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to an interest rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later years.

**Table M-12**  
**Concentration of Underfunding in PBGC-Insured Plans (1990-2009)**  
**Multiemployer Program**

Beginning of Year	Total Underfunding (in millions)	10 Plans with the Highest Underfunding (in millions)		Next 40 Plans' Underfunding (in millions)		All Other Plans' Underfunding (in millions)	
1990	\$11,574	\$6,760	58.4%	\$2,791	24.1%	\$2,023	17.5%
1991	13,068	7,906	60.5%	3,123	23.9%	2,038	15.6%
1992	17,835	9,500	53.3%	4,411	24.7%	3,923	22.0%
1993	19,864	10,348	52.1%	4,927	24.8%	4,590	23.1%
1994	29,193	13,575	46.5%	7,012	24.0%	8,606	29.5%
1995	22,726	11,340	49.9%	6,236	27.4%	5,150	22.7%
1996	40,019	16,157	40.4%	10,900	27.2%	12,962	32.4%
1997	32,549	14,666	45.1%	8,166	25.1%	9,717	29.9%
1998	39,497	17,532	44.4%	9,375	23.7%	12,590	31.9%
1999	44,379	19,244	43.4%	10,675	24.1%	14,459	32.6%
2000	21,135	11,493	54.4%	5,255	24.9%	4,387	20.8%
2001	48,412	20,032	41.4%	11,193	23.1%	17,187	35.5%
2002	102,469	34,276	33.5%	24,641	24.0%	43,552	42.5%
2003	178,915	57,902	32.4%	40,600	22.7%	80,413	44.9%
2004	209,181	63,736	30.5%	48,901	23.4%	96,544	46.2%
2005	226,717	68,829	30.4%	52,710	23.2%	105,178	46.4%
2006	200,701	62,461	31.1%	47,822	23.8%	90,418	45.1%
2007	192,849	59,583	30.9%	47,345	24.6%	85,920	44.6%
2008	210,167	58,100	27.6%	55,648	26.5%	96,419	45.9%
2009 (est.)	354,241	97,277	27.5%	90,896	25.7%	166,068	46.9%

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans. Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2007 reported last year have been updated.

Due to rounding of individual items, numbers may not add up across columns.

\* Vested liabilities have been adjusted to an interest rate that, along with an assumed mortality table, reflects the cost to purchase an annuity at the beginning of the relevant year. The assumed mortality table was UP-84 for 1980-1992, GAM-83 for 1993-2006, and the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations for 2007 and later years.

**Table M-13**  
**Plans, Participants, and Funding of PBGC-Insured Plans by Funding Ratio (2009, estimated)**  
**Multiemployer Program**

Funding Ratio	Plans		Participants <i>(in thousands)</i>		Total Liabilities* <i>(in millions)</i>		Underfunding <i>(in millions)</i>		Overfunding <i>(in millions)</i>	
Less Than 40%	211	14.2%	1,639	15.8%	\$141,266	20.6%	\$92,786	26.2%	---	---
40% - 49%	450	30.2%	4,048	38.9%	273,962	39.9%	151,178	42.7%	---	---
50% - 59%	397	26.7%	2,523	24.3%	156,724	22.8%	71,421	20.2%	---	---
60% - 69%	207	13.9%	1,719	16.5%	95,815	14.0%	35,439	10.0%	---	---
70% - 79%	133	8.9%	315	3.0%	10,102	1.5%	2,582	0.7%	---	---
80% - 89%	33	2.2%	74	0.7%	3,712	0.5%	592	0.2%	---	---
90% - 99%	21	1.4%	40	0.4%	4,097	0.6%	244	0.1%	---	---
100% - 109%	10	0.7%	10	0.1%	551	0.1%	---	---	\$24	11.2%
110% - 119%	5	0.3%	6	0.1%	184	**	---	---	21	9.8%
120% - 129%	2	0.1%	1	**	11	**	---	---	2	1.1%
130% - 139%	3	0.2%	1	**	19	**	---	---	7	3.5%
140% - 149%	1	0.1%	1	**	5	**	---	---	2	0.9%
150% or more	15	1.0%	19	0.2%	234	**	---	---	156	73.5%
<b>TOTAL</b>	<b>1,488</b>	<b>100.0%</b>	<b>10,396</b>	<b>100.0%</b>	<b>\$686,682</b>	<b>100.0%</b>	<b>\$354,241</b>	<b>100.0%</b>	<b>\$213</b>	<b>100.0%</b>
<b>UNDERFUNDED</b>	<b>1,452</b>	<b>97.6%</b>	<b>10,358</b>	<b>99.6%</b>	<b>\$685,678</b>	<b>99.9%</b>	<b>\$354,241</b>	<b>100.0%</b>	<b>---</b>	<b>---</b>
<b>OVERFUNDED</b>	<b>36</b>	<b>2.4%</b>	<b>38</b>	<b>0.4%</b>	<b>\$1,004</b>	<b>0.1%</b>	<b>---</b>	<b>---</b>	<b>\$213</b>	<b>100.0%</b>

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans.

Due to aggregation and rounding of individual items, numbers may not add up to total and percentages may not add up to 100%.

\*Vested liabilities have been adjusted to an interest rate that, along with the mortality table found in section 1.412(l)(7)-1 of the Income Tax Regulations, reflects the cost to purchase an annuity at the beginning of 2009.

\*\* Less than 0.05 of one percent.

**Table M-14**  
**Funding of PBGC-Insured Plans by Industry (2009, estimated)**  
**Multiemployer Program**

Industry	Average Funding Ratio	Total Liabilities* (in millions)		Underfunding (in millions)		Overfunding (in millions)	
<b>AGRICULTURE</b>	<b>70%</b>	<b>\$801</b>	<b>0.1%</b>	<b>\$238</b>	<b>0.1%</b>	<b>**</b>	<b>***</b>
<b>MINING</b>	<b>48</b>	<b>9,582</b>	<b>1.4%</b>	<b>5,022</b>	<b>1.4%</b>	<b>\$2</b>	<b>0.8%</b>
<b>CONSTRUCTION</b>	<b>48</b>	<b>322,655</b>	<b>47.0%</b>	<b>166,999</b>	<b>47.1%</b>	<b>123</b>	<b>57.9%</b>
Building Construction	45	60,997	8.9%	33,414	9.4%	**	***
Heavy Construction	48	54,658	8.0%	28,268	8.0%	3	1.2%
Plumbing, Heating, and Air Conditioning	48	47,409	6.9%	24,888	7.0%	15	6.9%
Electrical Work	51	48,562	7.1%	23,685	6.7%	---	---
Building Finishing Contractors	50	20,467	3.0%	10,233	2.9%	2	1.2%
Foundation, Structure, and Exterior Work	48	43,123	6.3%	22,326	6.3%	97	45.7%
Other Construction	49	47,440	6.9%	24,185	6.8%	6	2.8%
<b>MANUFACTURING</b>	<b>51</b>	<b>51,112</b>	<b>7.4%</b>	<b>25,152</b>	<b>7.1%</b>	<b>27</b>	<b>12.8%</b>
Food and Tobacco Products	49	14,196	2.1%	7,303	2.1%	**	0.1%
Apparel and Textile Products	49	4,834	0.7%	2,464	0.7%	---	---
Paper and Allied Products	48	3,670	0.5%	1,893	0.5%	---	---
Printing and Publishing	46	6,821	1.0%	3,697	1.0%	---	---
Furniture and Fixtures	37	305	0.0%	192	0.1%	---	---
Machinery and Computer Equipment	59	11,837	1.7%	4,840	1.4%	19	9.0%
Electrical and Electronic Equipment	73	361	0.1%	96	0.0%	**	***
Other Manufacturing	49	9,087	1.3%	4,666	1.3%	8	3.8%
<b>TRANSPORTATION AND PUBLIC UTILITIES</b>	<b>46</b>	<b>150,491</b>	<b>21.9%</b>	<b>80,801</b>	<b>22.8%</b>	<b>36</b>	<b>17.0%</b>
Trucking	50	85,520	12.5%	42,396	12.0%	---	---
Water Transportation	63	6,225	0.9%	2,354	0.7%	36	17.0%
Other Transportation and Public Utilities	39	58,746	8.6%	36,051	10.2%	---	---
<b>INFORMATION</b>	<b>48</b>	<b>16,827</b>	<b>2.5%</b>	<b>8,755</b>	<b>2.5%</b>	<b>1</b>	<b>0.6%</b>
<b>WHOLESALE TRADE</b>	<b>56</b>	<b>2,013</b>	<b>0.3%</b>	<b>885</b>	<b>0.2%</b>	<b>5</b>	<b>2.3%</b>
<b>RETAIL TRADE</b>	<b>48</b>	<b>54,489</b>	<b>7.9%</b>	<b>28,288</b>	<b>8.0%</b>	<b>7</b>	<b>3.3%</b>
<b>SERVICES</b>	<b>52</b>	<b>78,712</b>	<b>11.5%</b>	<b>38,100</b>	<b>10.8%</b>	<b>11</b>	<b>5.0%</b>
Administration/Support	47	14,924	2.2%	7,972	2.3%	---	---
Health Care/Social Assistance	54	18,499	2.7%	8,468	2.4%	---	---
Accommodation/Food Service	60	8,114	1.2%	3,247	0.9%	2	0.7%
Other Services	50	37,175	5.4%	18,412	5.2%	9	4.3%
<b>TOTAL</b>	<b>48%</b>	<b>\$686,682</b>	<b>100.0%</b>	<b>\$354,241</b>	<b>100.0%</b>	<b>\$213</b>	<b>100.0%</b>

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans.

Due to rounding of individual items, numbers may not add up to totals and percentages may not add up to 100%.

\*Vested liabilities have been adjusted to an interest rate that, along with the mortality table found in section 1.412(I)(7)-1 of the Income Tax Regulations, reflects the cost to purchase an annuity at the beginning of 2009.

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

\*\*\* Less than 0.05 of one percent.

**Table M-15**  
**PBGC Maximum Guaranteed Benefits (1980-2011)**  
**Multiemployer Program**

Date of Plan Insolvency	Monthly Benefit Formula	Maximum Monthly Guarantee (30 Years of Service)*	Maximum Annual Guarantee (30 Years of Service)*
September 27, 1980, to December 21, 2000	The participant's years of service multiplied by the sum of: (1) 100% of the first \$5 of the monthly benefit accrual rate -plus- (2) 75% of the next \$15 of the monthly benefit accrual rate	\$487.50	\$5,850.00
On or after December 22, 2000**	The participant's years of service multiplied by the sum of: (1) 100% of the first \$11 of the monthly benefit accrual rate -plus- (2) 75% of the next \$33 of the monthly benefit accrual rate	\$1,072.50	\$12,870.00

\* The formula presumes that the workers' monthly benefits are calculated by multiplying the monthly benefit accrual rate (a plan-specified dollar amount) times years of service. If the monthly benefit accrual rate prior to December 22, 2000, was less than \$20 per year of service or if the accrual rate after December 21, 2000 is less than \$44 per year of service then the maximum benefit guarantee for a participant with 30 years of service will be lower than the amounts shown. Note that there is no cap on applicable years of service; 30 years was selected for illustrative purposes only.

\*\* The increased guarantee does not apply to multiemployer plans that received financial aid from PBGC between December 22, 1999, and December 21, 2000. The original, lower monthly benefit guarantee continues to apply to participants in these plans.



**Table M-16  
PBGC's Historic Premium Rates  
Multiemployer Program**

For Plan Years Beginning	Premium Rate <i>(per participant)</i>
September 2, 1974 - August 31, 1979	\$0.50
September 1, 1979 - September 26, 1980	\$0.50 for plan years beginning in September 1979, growing gradually to \$1.00 for plan years beginning September 1, 1980, to September 26, 1980
September 27, 1980 - September 26, 1984	\$1.40
September 27, 1984 - September 26, 1986	\$1.80
September 27, 1986 - September 26, 1988	\$2.20
September 27, 1988 - December 31, 2005	\$2.60
2006 - 2007	\$8.00*
2008 - 2011	\$9.00

\* Beginning in 2007, this amount is adjusted annually based on changes in the national average wage index (as defined in section 209(k)(1) of the Social Security Act). The premium rate will not decline even if the national average wage index declines. The adjusted premium rate is rounded to the nearest multiple of \$1.