

DATA TABLE LISTING

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PBGC AT A GLANCE, 1975-2011

	Single-Employer Program <i>(Dollars in millions)</i>	Multiemployer Program <i>(Dollars in millions)</i>	Combined Programs <i>(Dollars in millions)</i>
Fiscal Year 2011:			
Net Financial Position	-\$23,266	-\$2,770	-\$26,036
Total Assets	\$78,960	\$1,739	\$80,699
Total Liabilities	\$102,226	\$4,509	\$106,735
Premium Revenue*	\$2,072	\$92	\$2,164
Number of Insured Plans	25,607	1,454	\$27,061
Number of Insured Participants	33.4 million	10.3 million	43.7 million
New Plans Trusteed or Pending Trusteeship	152	n/a	152
Change in Gross Claims	\$1,032	n/a	\$1,032
Number of Payees**	780,682	97	780,779
Total Benefits Paid	\$5,340	***	\$5,340
Number of Plans Receiving Financial Assistance	n/a	49	49
Amount of Financial Assistance Granted	n/a	\$114	\$114
Fiscal Years 1975-2011:			
Plans Trusteed or Pending Trusteeship	4,292	10	4,302
Amount of Claims	\$45,671	\$31	\$45,702
Number of Plans Receiving Financial Assistance	n/a	68	68
Total Amount of Financial Assistance Granted	n/a	\$693	\$693

Sources: PBGC Pension Insurance Data 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 2011.

***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 (1980-2011)

Fiscal Year	Assets <i>(in millions)</i>	Liabilities <i>(in millions)</i>	Net Position <i>(in millions)</i>
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	68,736	89,813	-21,077
2010	77,463	99,057	-21,594
2011	78,960	102,226	-23,266

*Source: PBGC Annual Reports (1980-2011).
 Due to rounding of individual items, numbers may not add up across columns.
 Data for 2009 and 2010 were revised.*

Table S-2
PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2011)
Single-Employer Program

Fiscal Year	Total Premium Revenue (in millions)	Benefit Payments (in millions)	Administrative & Investment Expenses (in millions)	Premiums Minus Benefits Paid and Expenses (in millions)
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
2011	2,072	5,340	424	-3,692

Source: PBGC Annual Reports (1980-2011).

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

*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 (1975-2011)
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	7,955	586	\$145.2	\$397.4	\$252.2	\$56.4	\$195.8
1980-1984	28,025	622	513.7	1,257.3	743.7	157.8	585.8
1985-1989	42,599	537	649.7	2,351.4	1,701.7	160.8	1,541.0
1990-1994	24,171	694	2,274.8	5,116.8	2,842.0	446.9	2,395.0
1995-1999	15,089	444	1,414.1	2,196.9	782.9	74.3	708.5
2000	1,892	73	266.3	367.2	100.9	15.3	85.6
2001	1,748	117	2,535.5	3,686.1	1,150.7	184.9	965.8
2002	1,452	186	4,520.3	8,309.6	3,789.3	283.6	3,505.8
2003	1,203	170	6,947.3	13,399.9	6,452.7	202.5	6,250.2
2004	1,198	164	2,848.2	6,116.4	3,268.2	526.6	2,741.6
2005	1,108	126	10,239.9	21,541.1	11,301.2	1,796.5	9,504.7
2006	1,247	88	2,353.9	4,588.3	2,234.4	1,324.0	910.4
2007	1,233	75	629.4	972.6	343.2	29.9	313.4
2008	1,405	78	535.0	816.9	281.9	28.4	253.6
2009	1,294	175	10,012.0	18,779.5	8,767.5	769.8	7,997.7
2010	1,308	112	1,231.1	2,369.0	1,138.0	83.6	1,054.4
2011	1,400	45	617.1	1,138.1	521.0	9.2	511.8
TOTAL	134,327	4,292	\$47,733.2	\$93,404.7	\$45,671.5	\$6,150.4	\$39,521.1

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 152 underfunded terminated plans during FY 2011, but only 45 of these plans had termination dates during FY 2011.

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

The annual numbers of standard terminations shown in this table may differ from those reported in previous years as they now represent the number of termination cases that were closed during the fiscal year, while earlier years show the the number of standard termination applications received.

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

**Table S-4
PBGC Claims (1975-2011)
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	168,621,640	---	---	168,621,640	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%	482,274,391	41.9%
2002	3,789,316,275	2,081,361,846	54.9%	1,707,954,429	45.1%
2003	6,452,653,196	5,534,400,377	85.8%	918,252,819	14.2%
2004	3,268,244,304	692,584,383	21.2%	2,575,659,921	78.8%
2005	11,301,232,905	9,544,132,212	84.5%	1,757,100,693	15.5%
2006	2,234,407,593	1,720,156,504	77.0%	514,251,089	23.0%
2007	343,224,536	---	---	343,224,536	100.0%
2008	281,923,602	---	---	281,923,602	100.0%
2009	8,767,482,749	6,387,323,184	72.9%	2,380,159,564	27.1%
2010	1,137,971,872	---	---	1,137,971,872	100.0%
2011	521,048,169	---	---	521,048,169	100.0%
TOTAL (1975-2011)	\$45,671,473,593	\$27,469,418,046	60.1%	\$18,202,055,547	39.9%

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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 (1975-2011)
1. United Airlines	4	2005	\$7,347,077,849	123,957	\$59,271	16.1%
2. Delphi	6	2009	6,387,323,184	69,042	92,514	14.0%
3. Bethlehem Steel	1	2003	3,702,771,655	91,312	40,551	8.1%
4. US Airways	4	2003, 2005	2,751,534,173	55,770	49,337	6.0%
5. LTV Steel*	6	2002, 2003, 2004	2,134,985,884	83,094	25,694	4.7%
6. Delta Air Lines	1	2006	1,720,156,504	13,291	129,423	3.8%
7. National Steel	7	2003	1,275,628,286	33,737	37,811	2.8%
8. Pan American Air	3	1991, 1992	841,082,434	31,999	26,285	1.8%
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		\$27,469,418,046	543,875	\$50,507	60.1%
All Other Total	4,257		18,202,055,547	1,408,291	12,925	39.9%
TOTAL	4,292		\$45,671,473,593	1,952,166	\$23,395	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/11), 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 Trusteed Terminations by Fiscal Year and Size of Claim (1975-2011)
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	310	118	16	---	---	444
2000-2004	358	244	83	23	2	710
2005-2009	205	248	70	12	7	542
2010	39	53	19	1	---	112
2011	10	23	12	---	---	45
TOTAL	2,990	991	255	47	9	4,292
Percent of Total	69.7%	23.1%	5.9%	1.1%	0.2%	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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	---	---	\$252,206,149	0.6%
1980-1984	79,647,495	193,552,903	470,455,492	---	---	743,655,890	1.6%
1985-1989	75,869,416	218,541,696	424,362,733	\$982,945,159	---	1,701,719,003	3.7%
1990-1994	125,685,495	449,076,658	447,349,949	1,819,857,864	---	2,841,969,967	6.2%
1995-1999	94,510,168	307,763,071	380,579,909	---	---	782,853,148	1.7%
2000-2004	119,312,908	807,299,754	2,442,101,256	5,996,286,914	\$5,396,777,176	14,761,778,009	32.3%
2005-2009	83,042,378	797,074,535	2,205,657,441	4,448,403,427	15,394,093,604	22,928,271,384	50.2%
2010	17,350,701	176,870,083	662,673,719	281,077,369	---	1,137,971,872	2.5%
2011	4,332,467	75,578,455	441,137,247	---	---	521,048,169	1.1%
TOTAL	\$661,944,338	\$3,115,383,160	\$7,574,704,582	\$13,528,570,733	\$20,790,870,780	\$45,671,473,593	100.0%
Percent of Total	1.4%	6.8%	16.6%	29.6%	45.5%	100.0%	

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 Trusteed Plans by Fiscal Year and Funded Ratio (1975-2011)
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	86	444
2000-2004	117	200	247	146	710
2005-2009	102	167	204	69	542
2010	20	40	46	6	112
2011	10	11	23	1	45
TOTAL	1,110	1,067	1,230	885	4,292
Percent of Total	25.9%	24.9%	28.7%	20.6%	100.0%

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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	155,636,919	782,853,148
2000-2004	713,633,452	7,639,125,236	6,223,043,036	185,976,285	14,761,778,009
2005-2009	238,299,297	16,242,841,885	6,222,944,042	224,186,161	22,928,271,385
2010	34,286,305	318,082,751	783,197,228	2,405,588	1,137,971,872
2011	105,091,828	144,233,158	260,341,638	11,381,545	521,048,169
TOTAL	\$4,209,891,842	\$25,894,976,581	\$14,879,160,931	\$687,444,239	45,671,473,593
Percent of Total	9.2%	56.7%	32.6%	1.5%	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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%	847	215	39	9	---	1,110
25% - 49%	625	321	97	18	6	1,067
50% - 74%	726	375	106	20	3	1,230
75% or more	792	80	13	---	---	885
TOTAL	2,990	991	255	47	9	4,292

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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%	\$220,797,514	\$595,548,891	\$1,096,167,239	\$2,297,378,198	---	\$4,209,891,841	9.2%
25% - 49%	173,954,084	1,081,600,037	3,110,819,744	5,707,115,355	\$15,821,487,362	25,894,976,581	56.7%
50% - 74%	191,558,695	1,209,113,845	2,985,027,792	5,524,077,181	4,969,383,419	14,879,160,931	32.6%
75% or more	75,634,045	229,120,388	382,689,806	---	---	687,444,239	1.5%
TOTAL	\$661,944,338	\$3,115,383,161	\$7,574,704,581	\$13,528,570,733	\$20,790,870,781	\$45,671,473,593	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
Single-Employer Program

Number of Plan Participants	Vested		Claims		Average Claim Per Participant	Claims (2011 Dollars)		Average Claim Per Participant (2011 Dollars)
	Participants	Plans						
Fewer Than 100	91,239	2,647	\$768,665,006	1.7%	\$8,425	\$1,154,649,084	2.0%	\$12,655
100-999	420,703	1,363	4,320,747,727	9.5%	10,270	6,146,506,365	10.8%	14,610
1,000-4,999	419,682	214	7,013,376,704	15.4%	16,711	9,576,680,381	16.8%	22,819
5,000-9,999	244,071	34	5,316,464,442	11.6%	21,782	6,912,185,112	12.1%	28,320
10,000 or more	776,471	34	28,252,219,713	61.9%	36,385	33,113,656,856	58.2%	42,646
TOTAL	1,952,166	4,292	\$45,671,473,593	100.0%	\$23,395	\$56,903,677,798	100.0%	\$29,149

Sources: PBGC Fiscal Year Closing File (9/30/11), 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 1975-2011.

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

Claims in 2011 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 (1975-2011)
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	13.7%
1980-1984	225	232	146	19	---	---	622	14.5%
1985-1989	178	205	136	13	4	1	537	12.5%
1990-1994	170	259	243	18	1	3	694	16.2%
1995-1999	110	156	150	24	4	---	444	10.3%
2000-2004	119	196	308	59	16	12	710	16.5%
2005-2009	94	153	215	56	6	18	542	12.6%
2010	25	32	44	9	2	---	112	2.6%
2011	5	15	17	7	1	---	45	1.0%
TOTAL	1,201	1,446	1,363	214	34	34	4,292	100.0%
Percent of Total	28.0%	33.7%	31.8%	5.0%	0.8%	0.8%	100.0%	

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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	1.6%
1985-1989	10,395,184	48,393,525	305,384,721	354,600,414	\$738,503,991	\$244,441,168	1,701,719,003	3.7%
1990-1994	18,144,608	80,295,376	565,528,731	870,001,122	62,798,864	1,245,201,266	2,841,969,967	6.2%
1995-1999	16,544,894	63,599,766	317,889,581	253,389,484	131,429,424	---	782,853,148	1.7%
2000-2004	23,798,513	132,949,699	1,298,601,552	2,671,680,664	3,227,539,232	7,407,208,350	14,761,778,009	32.3%
2005-2009	43,988,550	144,129,311	1,019,729,333	1,554,884,123	810,171,137	19,355,368,930	22,928,271,384	50.2%
2010	9,023,700	53,837,642	333,342,784	407,127,497	334,640,249	---	1,137,971,872	2.5%
2011	4,960,437	23,407,371	116,123,157	365,175,659	11,381,545	---	521,048,169	1.1%
TOTAL	\$152,012,976	\$616,652,030	\$4,320,747,727	\$7,013,376,704	\$5,316,464,442	\$28,252,219,713	\$45,671,473,593	100.0%
Percent of Total	0.3%	1.4%	9.5%	15.4%	11.6%	61.9%	100.0%	

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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	1,184	17	---	---	---	1,201
25-99	1,275	171	---	---	---	1,446
100-999	522	746	95	---	---	1,363
1,000-4,999	8	56	138	12	---	214
5,000-9,999	---	1	16	17	---	34
10,000 or more	1	---	6	18	9	34
TOTAL	2,990	991	255	47	9	4,292

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
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	\$125,407,570	\$26,605,407	---	---	---	\$152,012,977
25-99	317,628,380	299,023,649	---	---	---	616,652,030
100-999	213,779,473	2,502,267,552	\$1,604,700,702	---	---	4,320,747,727
1,000-4,999	4,499,065	281,065,716	4,813,039,157	\$1,914,772,766	---	7,013,376,704
5,000-9,999	---	6,420,836	807,378,399	4,502,665,208	---	5,316,464,442
10,000 or more	629,850	---	349,586,324	7,111,132,759	\$20,790,870,780	28,252,219,713
TOTAL	\$661,944,338	\$3,115,383,160	\$7,574,704,582	\$13,528,570,733	\$20,790,870,780	\$45,671,473,593
Percent of Total	1.4%	6.8%	16.6%	29.6%	45.5%	100.0%

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
Single-Employer Program

Number of Plan Participants	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
Fewer Than 25	443	245	213	300	1,201
25-99	400	362	391	293	1,446
100-999	231	367	515	250	1,363
1,000-4,999	32	67	82	33	214
5,000-9,999	3	13	13	5	34
10,000 or more	1	13	16	4	34
TOTAL	1,110	1,067	1,230	885	4,292

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
Single-Employer Program

Number of Plan Participants	FUNDED RATIO				Total
	Less Than 25%	25%-49%	50%-74%	75% or More	
Fewer Than 25	\$80,203,870	\$43,303,864	\$24,114,993	\$4,390,250	\$152,012,977
25-99	233,812,698	205,989,463	156,739,887	20,109,982	616,652,030
100-999	774,878,950	1,561,092,771	1,787,942,683	196,833,323	4,320,747,727
1,000-4,999	1,757,433,095	2,633,231,711	2,452,109,407	170,602,491	7,013,376,704
5,000-9,999	584,025,842	2,720,596,271	1,842,311,426	169,530,904	5,316,464,442
10,000 or more	779,537,388	18,730,762,501	8,615,942,535	125,977,288	28,252,219,713
TOTAL	\$4,209,891,842	\$25,894,976,581	\$14,879,160,931	\$687,444,239	\$45,671,473,593

*Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1975-2011)
Single-Employer Program

Industry	Total Claims		Plans	Vested Participants
AGRICULTURE, MINING, AND CONSTRUCTION	\$662,929,189	1.5%	238	51,889
MANUFACTURING	26,716,612,279	58.5%	2,636	1,178,786
Apparel and Textile Mill Products	1,256,051,288	2.8%	196	169,781
Fabricated Metal Products	1,616,268,042	3.5%	622	116,904
Food and Tobacco Products	404,830,472	0.9%	174	41,542
Machinery Manufacturing	1,194,509,216	2.6%	273	91,179
Motor Vehicle Equipment	6,970,359,392	15.3%	118	128,236
Primary Metals	12,055,681,801	26.4%	340	398,296
Rubber and Miscellaneous Plastics	493,629,207	1.1%	121	34,969
Other Manufacturing	2,725,282,861	6.0%	792	197,879
TRANSPORTATION AND PUBLIC UTILITIES	14,467,132,988	31.7%	194	341,350
Air Transportation	14,083,781,694	30.8%	42	310,259
Other Transportation and Utilities	383,351,294	0.8%	152	31,091
INFORMATION	125,423,582	0.3%	56	9,644
WHOLESALE TRADE	481,153,712	1.1%	271	39,040
RETAIL TRADE	684,285,182	1.5%	310	134,053
FINANCE, INSURANCE, AND REAL ESTATE	1,032,013,369	2.3%	131	82,187
SERVICES	1,501,923,292	3.3%	456	115,217
TOTAL	\$45,671,473,593	100.0%	4,292	1,952,166

Sources: PBGC Fiscal Year Closing File (9/30/11) 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 (1980-2011)
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
2011	5,172	775	579	287	168	48	3,517	5,340	781	595

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 (2011)
Single-Employer Program

Fiscal Year of Plan Termination	Payees in 2011		Benefit Payments in 2011 <i>(in millions)</i>		Average Monthly Pension	Median Monthly Pension	Deferred Payees in 2011
	Count	Percentage	Amount	Percentage			
Prior to 1980	5,398	0.7%	\$7.0	0.1%	\$109	\$85	1,423
1980 to 1984	22,924	2.9%	55.9	1.0%	202	162	3,575
1985 to 1989	36,387	4.7%	120.5	2.3%	272	198	7,145
1990 to 1994	88,719	11.4%	366.9	6.9%	338	242	26,551
1995	7,446	1.0%	26.8	0.5%	297	158	3,946
1996	9,866	1.3%	26.0	0.5%	218	120	4,405
1997	13,010	1.7%	43.2	0.8%	275	196	7,464
1998	4,496	0.6%	14.1	0.3%	258	151	4,009
1999	8,198	1.1%	23.7	0.4%	237	151	13,043
2000	9,640	1.2%	26.1	0.5%	224	124	3,976
2001	48,202	6.2%	282.6	5.3%	482	294	25,335
2002	97,987	12.6%	560.6	10.5%	475	309	39,515
2003	102,411	13.1%	886.9	16.6%	722	436	47,726
2004	69,903	9.0%	349.7	6.5%	423	244	44,559
2005	106,186	13.6%	1,107.5	20.7%	848	447	127,166
2006	17,352	2.2%	271.5	5.1%	1,298	486	17,673
2007	12,263	1.6%	56.7	1.1%	375	193	13,888
2008	8,477	1.1%	42.3	0.8%	471	217	14,643
2009	92,357	11.8%	990.3	18.5%	1,093	542	140,107
2010	17,917	2.3%	76.2	1.4%	466	285	32,419
2011	1,543	0.2%	5.7	0.1%	609	364	16,285
TOTAL	780,682	100.0%	\$5,340.3	100.0%	\$579	\$287	594,853

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 Trusteed Plan (2011)
Single-Employer Program

Number of Plan Participants	Payees		Payments <i>(in millions)</i>		Average Monthly Pension Payment	Median Monthly Pension Payment
Fewer Than 100	44,443	5.7%	\$122.6	2.3%	\$228	\$133
100 - 499	98,063	12.6%	353.0	6.6%	306	189
500 - 999	62,114	8.0%	244.1	4.6%	336	202
1,000 - 4,999	166,003	21.3%	824.2	15.4%	423	240
5,000 - 9,999	92,986	11.9%	714.1	13.4%	652	389
10,000 - 24,999	140,157	18.0%	1,296.2	24.3%	741	313
25,000 or more	176,916	22.7%	1,786.0	33.4%	890	616
TOTAL	780,682	100.0%	\$5,340.3	100.0%	\$579	\$287

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 (2011)
Single-Employer Program

Age	TOTAL PERIODIC PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	58,871	100.0%	\$629	34,195	58.1%	\$742	24,676	41.9%	\$476
60 - 64	119,631	100.0%	690	73,856	61.7%	800	45,775	38.3%	515
65 - 69	160,361	100.0%	662	102,124	63.7%	775	58,237	36.3%	467
70 - 74	136,673	100.0%	617	87,590	64.1%	771	49,083	35.9%	348
75 - 79	113,173	100.0%	549	68,637	60.6%	731	44,536	39.4%	273
80 - 84	91,921	100.0%	461	50,332	54.8%	658	41,589	45.2%	229
85 and older	94,248	100.0%	364	42,182	44.8%	576	52,066	55.2%	198
TOTAL	774,878	100.0%	\$579	458,916	59.2%	\$738	315,962	40.8%	\$352

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

* Total payees include retirees plus beneficiaries. In these tables, a beneficiary is someone other than a former employee who receives pension benefits – for example, a surviving spouse. 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 (2011)
Single-Employer Program

Age	TOTAL RETIRED PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	49,619	100.0%	\$677	33,233	67.0%	\$755	16,386	33.0%	\$519
60 - 64	109,213	100.0%	722	73,213	67.0%	805	36,000	33.0%	555
65 - 69	145,603	100.0%	695	101,182	69.5%	780	44,421	30.5%	504
70 - 74	119,460	100.0%	666	86,646	72.5%	777	32,814	27.5%	372
75 - 79	93,329	100.0%	615	67,834	72.7%	738	25,495	27.3%	289
80 - 84	70,490	100.0%	540	49,683	70.5%	665	20,807	29.5%	242
85 and older	65,295	100.0%	443	41,397	63.4%	584	23,898	36.6%	198
TOTAL	653,009	100.0%	\$640	453,188	69.4%	\$745	199,821	30.6%	\$401

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 (2011)
Single-Employer Program**

Age	TOTAL BENEFICIARY PAYEES			MALE			FEMALE		
	Payees		Average Monthly Pension	Payees		Average Monthly Pension	Payees		Average Monthly Pension
Younger Than 60	9,252	100.0%	\$387	962	10.4%	\$316	8,290	89.6%	\$395
60 - 64	10,418	100.0%	374	643	6.2%	324	9,775	93.8%	377
65 - 69	14,758	100.0%	351	942	6.4%	304	13,816	93.6%	355
70 - 74	17,213	100.0%	300	944	5.5%	256	16,269	94.5%	302
75 - 79	19,844	100.0%	250	803	4.0%	186	19,041	96.0%	253
80 - 84	21,431	100.0%	215	649	3.0%	171	20,782	97.0%	216
85 and older	28,953	100.0%	196	785	2.7%	144	28,168	97.3%	198
TOTAL	121,869	100.0%	\$271	5,728	4.7%	\$247	116,141	95.3%	\$273

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

* In these tables, a beneficiary is someone other than a former employee who receives pension benefits – for example, a surviving spouse.

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 (2011)
Single-Employer Program

Monthly Payment	Total Payees		Total Pension Payments	
Less Than \$50	43,938	5.7%	\$16,945,015	0.3%
\$50 - \$99	106,352	13.7%	98,522,611	1.9%
\$100 - \$149	88,727	11.5%	130,710,415	2.5%
\$150 - \$199	63,099	8.1%	131,033,476	2.5%
\$200 - \$249	52,675	6.8%	140,914,639	2.7%
\$250 - \$299	40,450	5.2%	132,702,181	2.6%
\$300 - \$349	36,557	4.7%	141,414,892	2.7%
\$350 - \$399	28,501	3.7%	127,759,803	2.5%
\$400 - \$449	27,025	3.5%	137,122,416	2.7%
\$450 - \$499	22,561	2.9%	128,245,035	2.5%
\$500 - \$549	21,769	2.8%	136,407,873	2.6%
\$550 - \$599	18,979	2.4%	130,667,939	2.5%
\$600 - \$749	45,086	5.8%	362,743,164	7.0%
\$750 - \$999	48,096	6.2%	500,892,439	9.7%
\$1,000 - \$1,499	64,201	8.3%	964,832,035	18.7%
\$1,500 - \$1,999	37,062	4.8%	772,587,836	14.9%
\$2,000 - \$2,499	13,913	1.8%	373,803,358	7.2%
\$2,500 or more	15,887	2.1%	745,144,735	14.4%
TOTAL	774,878	100.0%	\$5,172,449,860	100.0%

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

* Total payees include retirees plus beneficiaries. In these tables, a beneficiary is someone other than a former employee who receives pension benefits – for example, a surviving spouse. 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 (2011)
Single-Employer Program

Monthly Payment	Retired Payees		Total Pension Payments	
Less Than \$50	33,825	5.2%	\$13,136,680	0.3%
\$50 - \$99	72,346	11.1%	64,870,636	1.4%
\$100 - \$149	65,805	10.1%	96,959,716	2.0%
\$150 - \$199	51,982	8.0%	107,439,631	2.2%
\$200 - \$249	44,336	6.8%	117,802,177	2.5%
\$250 - \$299	34,047	5.2%	110,964,297	2.3%
\$300 - \$349	31,490	4.8%	121,106,509	2.5%
\$350 - \$399	24,981	3.8%	111,423,607	2.3%
\$400 - \$449	24,187	3.7%	122,163,824	2.6%
\$450 - \$499	20,322	3.1%	115,040,474	2.4%
\$500 - \$549	19,833	3.0%	123,789,016	2.6%
\$550 - \$599	17,405	2.7%	119,331,951	2.5%
\$600 - \$749	41,619	6.4%	333,897,403	7.0%
\$750 - \$999	44,628	6.8%	463,892,862	9.7%
\$1,000 - \$1,499	61,293	9.4%	922,105,459	19.3%
\$1,500 - \$1,999	36,116	5.5%	752,554,725	15.7%
\$2,000 - \$2,499	13,484	2.1%	362,081,623	7.6%
\$2,500 or more	15,310	2.3%	720,606,841	15.1%
TOTAL	653,009	100.0%	\$4,779,167,430	100.0%

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 (2011)
Single-Employer Program

Monthly Payment	Beneficiary Payees		Total Pension Payments	
Less Than \$50	10,113	8.3%	\$3,808,335	1.0%
\$50 - \$99	34,006	27.9%	33,651,975	8.6%
\$100 - \$149	22,922	18.8%	33,750,699	8.6%
\$150 - \$199	11,117	9.1%	23,593,844	6.0%
\$200 - \$249	8,339	6.8%	23,112,463	5.9%
\$250 - \$299	6,403	5.3%	21,737,884	5.5%
\$300 - \$349	5,067	4.2%	20,308,383	5.2%
\$350 - \$399	3,520	2.9%	16,336,196	4.2%
\$400 - \$449	2,838	2.3%	14,958,592	3.8%
\$450 - \$499	2,239	1.8%	13,204,562	3.4%
\$500 - \$549	1,936	1.6%	12,618,857	3.2%
\$550 - \$599	1,574	1.3%	11,335,988	2.9%
\$600 - \$749	3,467	2.8%	28,845,761	7.3%
\$750 - \$999	3,468	2.8%	36,999,578	9.4%
\$1,000 - \$1,499	2,908	2.4%	42,726,576	10.9%
\$1,500 - \$1,999	946	0.8%	20,033,110	5.1%
\$2,000 - \$2,499	429	0.4%	11,721,735	3.0%
\$2,500 or more	577	0.5%	24,537,894	6.2%
TOTAL	121,869	100.0%	#####	100.0%

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

* In these tables, a beneficiary is someone other than a former employee who receives pension benefits – for example, a surviving spouse.

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 (2011)
Single-Employer Program

Industry	Payees		Benefit Payments		Mean Monthly Pension	Median Monthly Pension
AGRICULTURE, MINING, AND CONSTRUCTION	15,190	1.9%	\$82,033,964	1.5%	\$452	\$263
MANUFACTURING	517,302	66.3%	3,143,173,510	58.9%	520	261
Apparel and Textile Mill Products	69,087	8.8%	150,144,766	2.8%	183	97
Fabricated Metal Products	43,722	5.6%	184,817,947	3.5%	355	225
Food and Tobacco Products	13,712	1.8%	36,550,505	0.7%	233	155
Machinery and Computer Equipment	37,980	4.9%	182,308,470	3.4%	398	222
Motor Vehicle Equipment	56,800	7.3%	766,241,903	14.3%	1312	1115
Primary Metals	214,923	27.5%	1,480,331,199	27.7%	576	384
Rubber and Miscellaneous Plastics	12,045	1.5%	42,893,803	0.8%	300	203
Other Manufacturing	69,033	8.8%	299,884,917	5.6%	382	211
TRANSPORTATION AND PUBLIC UTILITIES	151,634	19.4%	1,698,156,920	31.8%	903	490
Air Transportation	140,684	18.0%	1,648,033,758	30.9%	945	522
Other Transportation	10,898	1.4%	50,014,077	0.9%	381	187
Public Utilities	52	*	109,085	*	174	144
INFORMATION	3,886	0.5%	13,126,887	0.2%	307	191
WHOLESALE TRADE	11,398	1.5%	46,241,832	0.9%	346	205
RETAIL TRADE	32,560	4.2%	91,117,385	1.7%	235	146
FINANCE, INSURANCE, AND REAL ESTATE SERVICES	19,113	2.4%	138,930,113	2.6%	707	352
Health Care	29,176	3.7%	125,971,130	2.4%	402	234
Other Services	18,052	2.3%	75,152,640	1.4%	417	258
Other Services	11,124	1.4%	50,818,490	1.0%	385	211
NON-PROFIT ORGANIZATIONS	423	0.1%	1,539,968	*	309	144
TOTAL	780,682	100.0%	\$5,340,291,709	100.0%	\$579	\$287

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 (1980-2011)
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	33,447	22,555	3,504	4,903	1,689	452	254	89
2011	33,388	22,811	3,447	4,752	1,617	434	241	85

Source: PBGC Premium Filings.
2011 figures are estimates from PBGC internal calculations. 2010 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 (1980-2011)
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	26,377	570	492	2,200	3,313	2,777	4,796	12,229
2011	25,607	580	488	2,142	3,189	2,681	4,561	11,966

Source: PBGC Premium Filings.

2011 figures are estimates from PBGC internal calculations. 2010 estimates reported last year have been updated to reflect actual premium filings.

Table S-32
PBGC-Insured Plan Participants by Participant Status (1980-2010)
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%
2010	38.7%	30.7%	30.7%

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%. 2010 figures are estimates from PBGC internal calculations. 2009 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
(1980-2010)

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%
2010	120,272	10.7%	3.4%	14.2%

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.

2010 figures are estimates from PBGC internal calculations. 2009 figures reported last year have been updated

Table S-34
PBGC-Insured Hybrid Plans by Plan Size (2001-2010)
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	3,357	12.1%	1,109	392	35.3%	2,311	381	16.5%	24,377	2,584	10.6%
2010	26,377	3,674	13.9%	1,062	390	36.7%	2,200	375	17.0%	23,115	2,909	12.6%

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. 2010 figures are estimates from PBGC internal calculations. 2009 figures reported last year have been updated to reflect actual Form 5500 filings.

Table S-35
PBGC-Insured Hybrid Plan Participants by Plan Size (2001-2010)
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 <i>(in thousands)</i>	Participants in Hybrid Plans <i>(in thousands)</i>	% in Hybrid Plans	Total Participants <i>(in thousands)</i>	Participants in Hybrid Plans <i>(in thousands)</i>	% in Hybrid Plans	Total Participants <i>(in thousands)</i>	Participants in Hybrid Plans <i>(in thousands)</i>	% in Hybrid Plans	Total Participants <i>(in thousands)</i>	Participants in Hybrid Plans <i>(in thousands)</i>	% 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	12,096	35.8%	26,089	10,919	41.9%	5,105	938	18.4%	2,639	239	9.1%
2010	33,447	12,477	37.3%	26,059	11,324	43.5%	4,903	917	18.7%	2,484	237	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.

2010 figures are estimates from PBGC internal calculations. 2009 figures reported last year have been updated to reflect actual Form 5500 filings.

Table S-36
PBGC-Insured Plans by Status of Benefit Accruals
and Whether a Plan is Open to New Entrants (2008-2011)
Single-Employer Program

Beginning of Plan Year	Complete or partial accrual freeze				No accrual freeze			All Plans
	Hard-Frozen	Accruals partially frozen and plan closed to new entrants ¹	Accruals partially frozen and open to new entrants ¹	Total	Closed to new entrants	Open to new entrants	Total	
NUMBER OF PLANS								
2008	6,072	574	360	7,006	1,053	20,817	21,870	28,876
2009	7,143	655	390	8,188	1,158	18,451	19,609	27,797
2010	7,722	675	408	8,805	1,171	16,401	17,572	26,377
2011	8,156	706	375	9,237	1,298	15,072	16,370	25,607
PERCENT OF PLANS								
2008	21.0%	2.0%	1.2%	24.3%	3.6%	72.1%	75.7%	100.0%
2009	25.7%	2.4%	1.4%	29.5%	4.2%	66.4%	70.5%	100.0%
2010	29.3%	2.6%	1.5%	33.4%	4.4%	62.2%	66.6%	100.0%
2011	31.9%	2.8%	1.4%	36.1%	5.1%	58.9%	63.9%	100.0%

Source: PBGC Premium Filings.

Hard-frozen plans are plans where no participants are receiving benefit accruals, so by definition the plan is closed to new entrants.

2011 figures are estimates from PBGC internal calculations.

¹ Includes, among other arrangements, plans where only service is frozen, or accruals are hard-frozen for some participants.

Table S-37
Active Participants in PBGC-Insured Plans by Status Of
Benefit Accruals and Whether a Plan is Open to New Entrants (2008-2011)
Single-Employer Program

Beginning of Plan Year	Complete or partial accrual freeze				No accrual freeze			All Plans
	Hard-Frozen	Accruals partially frozen and plan closed to new entrants ¹	Accruals partially frozen and open to new entrants ¹	Total	Closed to new entrants	Open to new entrants	Total	
NUMBER OF ACTIVE								
2008	1,202	819	521	2,542	1,357	10,586	11,943	14,485
2009	1,418	736	468	2,622	1,361	9,649	11,011	13,633
2010	1,728	969	554	3,250	1,425	8,943	10,368	13,618
2011	1,858	1,196	526	3,580	1,662	7,719	9,381	12,961
PERCENT OF ACTIVE PARTICIPANTS								
2008	8.3%	5.7%	3.6%	17.5%	9.4%	73.1%	82.5%	100.0%
2009	10.4%	5.4%	3.4%	19.2%	10.0%	70.8%	80.8%	100.0%
2010	12.7%	7.1%	4.1%	23.9%	10.5%	65.7%	76.1%	100.0%
2011	14.3%	9.2%	5.6%	27.6%	12.8%	59.6%	72.4%	100.0%

Source: PBGC Premium Filings and Form 5500.

Hard-frozen plans are plans where no participants are receiving benefit accruals, so by definition the plan is closed to new entrants.

2011 figures are estimates from PBGC internal calculations.

¹ Includes, among other arrangements, plans where only service is frozen, or accruals are hard-frozen for some participants.

Table S-38
PBGC-Insured Plans, Participants, and Premiums by Industry (2010)
Single-Employer Program

Industry	Insured Plans		Insured Participants <i>(in thousands)</i>		Premiums	
AGRICULTURE, MINING, AND CONSTRUCTION	2,328	8.8%	586	1.8%	\$37,434,901	1.7%
MANUFACTURING	6,512	24.7%	14,975	44.8%	1,073,290,573	48.1%
Chemical and Allied Products	589	2.2%	1,827	5.5%	132,287,870	5.9%
Fabricated Metal Products	1,081	4.1%	575	1.7%	45,074,945	2.0%
Food, Beverage and Tobacco Products	634	2.4%	1,292	3.9%	71,237,082	3.2%
Machinery and Computer Equipment	768	2.9%	1,846	5.5%	130,597,023	5.9%
Motor Vehicle Equipment	276	1.0%	1,918	5.7%	188,676,528	8.5%
Paper Manufacturing	249	0.9%	568	1.7%	39,360,770	1.8%
Primary Metals	370	1.4%	517	1.5%	59,390,768	2.7%
Rubber and Miscellaneous Plastics	321	1.2%	343	1.0%	42,252,787	1.9%
Other Manufacturing	2,224	8.4%	6,089	18.2%	364,412,799	16.3%
TRANSPORTATION AND PUBLIC UTILITIES	957	3.6%	2,395	7.2%	262,986,875	11.8%
Air Transportation	54	0.2%	589	1.8%	114,827,733	5.1%
Other Transportation	525	2.0%	731	2.2%	46,130,512	2.1%
Public Utilities	378	1.4%	1,076	3.2%	102,028,631	4.6%
INFORMATION	667	2.5%	2,389	7.1%	145,105,404	6.5%
WHOLESALE TRADE	1,898	7.2%	843	2.5%	42,348,236	1.9%
RETAIL TRADE	1,187	4.5%	1,847	5.5%	94,538,393	4.2%
FINANCE, INSURANCE, AND REAL ESTATE	4,778	18.1%	4,072	12.2%	192,670,390	8.6%
SERVICES	7,083	26.9%	6,111	18.3%	363,381,395	16.3%
Health Care	2,031	7.7%	3,073	9.2%	183,482,009	8.2%
Other Services	5,052	19.2%	3,038	9.1%	179,899,385	8.1%
NON-PROFIT ORGANIZATIONS	967	3.7%	229	0.7%	19,243,834	0.9%
TOTAL	26,377	100.0%	33,447	100.0%	\$2,231,000,000	100.0%

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 - 2012	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 (1980-2011)
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
2011	1,143.0	55.2%	929.0	44.8%	0.0	0.0%	2,072.0

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 (2010)
Single-Employer Program

Number of Plan Participants	Flat-Rate Premium		Variable-Rate Premium		Total Premium *	
Fewer Than 100	\$11,544,127	1.0%	\$11,329,642	1.1%	\$22,873,770	1.0%
100 - 499	37,349,068	3.1%	39,214,896	3.8%	76,563,965	3.4%
500 - 999	35,837,398	3.0%	42,434,628	4.1%	78,272,026	3.5%
1,000 - 2,499	83,347,417	7.0%	89,662,817	8.6%	173,010,234	7.8%
2,500 - 4,999	88,954,316	7.5%	85,887,161	8.2%	174,841,477	7.8%
5,000 - 9,999	123,291,402	10.4%	138,660,867	13.3%	261,952,269	11.7%
10,000 or more	807,676,271	68.0%	635,809,988	61.0%	1,443,486,259	64.7%
TOTAL	\$1,188,000,000	100.0%	\$1,043,000,000	100.0%	\$2,231,000,000	100.0%
PERCENT OF TOTAL	53%		47%		100%	

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 (2010)
Single-Employer Program

Average Variable-Rate Premium Per Participant	Percent of All Plans That Pay Variable- Rate Premium		Percent of All Plans	Percent of All Participants in Plans That Pay Variable-Rate Premium		Percent of All Participants
	Plans			Participants		
NO VARIABLE-RATE PREMIUM PAID	12,308	---	46.7%	15,477,096	---	46.3%
TOTAL VARIABLE-RATE PREMIUM PAYERS	14,069	100.0%	53.3%	17,969,433	100.0%	53.7%
\$0.01 - \$9.99	1,347	9.6%	5.1%	2,004,572	11.2%	6.0%
\$10.00 - \$19.99	2,864	20.4%	10.9%	1,740,974	9.7%	5.2%
\$20.00 - \$29.99	2,068	14.7%	7.8%	2,124,155	11.8%	6.4%
\$30.00 - \$39.99	1,507	10.7%	5.7%	1,800,997	10.0%	5.4%
\$40.00 - \$49.99	1,138	8.1%	4.3%	1,636,853	9.1%	4.9%
\$50.00 - \$59.99	913	6.5%	3.5%	1,365,249	7.6%	4.1%
\$60.00 - \$69.99	736	5.2%	2.8%	1,453,950	8.1%	4.3%
\$70.00 - \$79.99	580	4.1%	2.2%	649,015	3.6%	1.9%
\$80.00 - \$89.99	490	3.5%	1.9%	955,859	5.3%	2.9%
\$90.00 - \$99.99	386	2.7%	1.5%	931,474	5.2%	2.8%
\$100.00 - \$149.99	1,137	8.1%	4.3%	2,053,581	11.4%	6.1%
\$150.00 - \$199.99	392	2.8%	1.5%	613,083	3.4%	1.8%
\$200.00 - \$249.99	180	1.3%	0.7%	311,435	1.7%	0.9%
\$250.00 - \$299.99	119	0.8%	0.5%	100,855	0.6%	0.3%
\$300.00 or more	212	1.5%	0.8%	227,381	1.3%	0.7%
TOTAL ALL PLANS	26,377	---	100.0%	33,446,529	---	100.0%

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 (1992-2010)*
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%
2010	53.3%	46.7%	53.7%	46.3%	2.35%	5.65%	6.45%

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 (1980-2010)
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	1,561,308	1,945,001	80%	414,303	30,610	5.38%
2010	1,784,273	2,204,591	81%	448,954	28,637	4.52%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2009 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(1)(7)-1 of the Income Tax Regulations for 2007 and later.

Table S-45
Funding of Underfunded PBGC-Insured Plans (1980-2010)
Single-Employer Program

Beginning of Year	Assets (in millions)	Liabilities* (in millions)	Underfunding (in millions)	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	1,376,306	1,790,608	414,303	77%	5.38%
2010	1,576,485	2,025,439	448,954	78%	4.52%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2009 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-46
Funding of Overfunded PBGC-Insured Plans (1980-2010)
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	185,002	154,393	30,610	120%	5.38%
2010	207,789	179,152	28,637	116%	4.52%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2009 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 (1990-2010)
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	414,303	55,607	13.4%	76,158	18.4%	282,538	68.2%
2010	448,953	63,561	14.2%	79,670	17.7%	305,723	68.1%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

Data for plan years prior to 1999 include only plans with 100 or more participants. Estimates for 2009 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-48
Plans, Participants, and Funding of PBGC-Insured Plans by Funding Ratio (2010)
Single-Employer Program

Funding Ratio	Plans		Participants (in thousands)		Total Liabilities* (in millions)		Underfunding (in millions)		Overfunding (in millions)	
Less Than 40%	279	1.1%	132	0.4%	\$12,510	0.6%	\$8,178	1.8%	---	---
40% - 49%	481	1.8%	235	0.7%	19,790	0.9%	10,915	2.4%	---	---
50% - 59%	1,674	6.3%	2,040	6.1%	97,869	4.4%	42,094	9.4%	---	---
60% - 69%	4,709	17.9%	5,953	17.8%	350,947	15.9%	120,994	27.0%	---	---
70% - 79%	5,804	22.0%	9,440	28.2%	623,450	28.3%	154,813	34.5%	---	---
80% - 89%	5,386	20.4%	7,522	22.5%	595,120	27.0%	93,271	20.8%	---	---
90% - 99%	2,723	10.3%	3,189	9.5%	325,752	14.8%	18,689	4.2%	---	---
100% - 109%	2,164	8.2%	1,615	4.8%	98,120	4.5%	---	---	\$3,982	13.9%
110% - 119%	773	2.9%	749	2.2%	34,211	1.6%	---	---	4,213	14.7%
120% - 129%	439	1.7%	188	0.6%	18,324	0.8%	---	---	4,582	16.0%
130% - 139%	283	1.1%	231	0.7%	17,482	0.8%	---	---	6,337	22.1%
140% - 149%	194	0.7%	46	0.1%	3,499	0.2%	---	---	1,480	5.2%
150% or more	1,468	5.6%	2,107	6.3%	7,516	0.3%	---	---	8,042	28.1%
TOTAL	26,377	100.0%	33,447	100.0%	\$2,204,591	100.0%	\$448,954	100.0%	\$28,637	100.0%
UNDERFUNDED	21,056	79.8%	28,510	85.2%	\$2,025,439	91.9%	\$448,954	100.0%	---	---
OVERFUNDED	5,321	20.2%	4,936	14.8%	\$179,152	8.1%	---	---	\$28,637	100.0%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

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 (1992-2011)
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	414.16	77.33	84.85	167.86	478.9
2010	448.95	115.90	146.85	169.74	514.1
2011	---	103.22	167.18	227.12	---

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 in 2010, 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 (2010)
Single-Employer Program

Industry	Average Funding Ratio	Total Liabilities* (in millions)		Underfunding (in millions)		Overfunding (in millions)	
AGRICULTURE, MINING, AND CONSTRUCTION	77%	\$28,198	1.3%	\$6,769	1.5%	\$240	0.8%
MANUFACTURING	82%	1,099,388	49.9%	210,966	47.0%	10,205	35.6%
Chemical and Allied Products	81%	144,522	6.6%	29,868	6.7%	2,375	8.3%
Computer and Electronic Products	81%	95,787	4.3%	18,675	4.2%	79	0.3%
Electrical Equipment	73%	28,134	1.3%	7,816	1.7%	124	0.4%
Fabricated Metal Products	85%	71,268	3.2%	11,701	2.6%	681	2.4%
Food and Tobacco Products	86%	80,274	3.6%	15,731	3.5%	4,246	14.8%
Machinery Manufacturing	85%	207,724	9.4%	31,935	7.1%	88	0.3%
Motor Vehicle Equipment	80%	30,919	1.4%	7,051	1.6%	938	3.3%
Paper Manufacturing	84%	49,393	2.2%	8,333	1.9%	219	0.8%
Petroleum and Coal Products	73%	37,305	1.7%	10,107	2.3%	64	0.2%
Primary Metals	81%	58,623	2.7%	11,316	2.5%	423	1.5%
Other Manufacturing	81%	295,439	13.4%	58,433	13.0%	968	3.4%
TRANSPORTATION AND PUBLIC UTILITIES	74%	241,573	11.0%	64,650	14.4%	1,343	4.7%
Air Transportation	58%	56,776	2.6%	23,771	5.3%	25	0.1%
Other Transportation	80%	36,958	1.7%	7,410	1.7%	78	0.3%
Public Utilities	78%	147,839	6.7%	33,470	7.5%	1,240	4.3%
INFORMATION	81%	161,848	7.3%	35,538	7.9%	4,300	15.0%
WHOLESALE TRADE	78%	35,908	1.6%	8,082	1.8%	250	0.9%
RETAIL TRADE	76%	41,346	1.9%	10,955	2.4%	848	3.0%
FINANCE, INSURANCE, AND REAL ESTATE	89%	247,709	11.2%	36,777	8.2%	8,517	29.7%
SERVICES	79%	331,320	15.0%	71,009	15.8%	2,791	9.7%
Health Care	72%	123,704	5.6%	35,337	7.9%	407	1.4%
Other Services	84%	207,617	9.4%	35,672	7.9%	2,385	8.3%
NON-PROFIT ORGANIZATIONS	76%	17,300	0.8%	4,209	0.9%	142	0.5%
TOTAL	81%	\$2,204,591	100.0%	\$448,954	100.0%	\$28,637	100.0%

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used in 2010 when the Form 5500 has not yet been filed.
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 (2010)
Single-Employer Program

REGION/STATE	OVERFUNDED			UNDERFUNDED			TOTAL	
	Assets <i>(in millions)</i>	Liabilities* <i>(in millions)</i>	Overfunding <i>(in millions)</i>	Assets <i>(in millions)</i>	Liabilities* <i>(in millions)</i>	Underfunding <i>(in millions)</i>	Assets <i>(in millions)</i>	Liabilities* <i>(in millions)</i>
NEW ENGLAND	\$19,817	\$18,963	\$854	\$161,258	\$202,567	\$41,309	\$181,075	\$221,530
Connecticut	1,243	1,030	213	101,883	124,208	22,325	103,126	125,239
Maine	95	48	47	2,970	4,003	1,033	3,064	4,051
Massachusetts	1,693	1,438	255	47,101	61,635	14,534	48,794	63,073
New Hampshire	33	27	6	1,874	2,624	750	1,907	2,651
Rhode Island	16,696	16,372	323	6,654	9,027	2,373	23,350	25,400
Vermont	56	47	9	776	1,069	293	832	1,116
MID-ATLANTIC	88,131	70,922	17,208	454,082	584,306	130,224	542,213	655,228
Delaware	28	17	11	17,862	22,545	4,683	17,889	22,562
District of Columbia	2,117	1,617	500	11,226	14,737	3,511	13,342	16,354
Maryland	1,337	1,079	258	33,905	47,003	13,098	35,242	48,082
New Jersey	43,756	32,395	11,361	121,478	152,303	30,826	165,234	184,698
New York	31,478	28,548	2,929	150,519	187,037	36,518	181,997	215,585
Pennsylvania	2,606	2,165	442	81,462	108,450	26,988	84,069	110,615
Virginia	6,624	4,949	1,676	36,590	50,691	14,101	43,214	55,640
West Virginia	185	152	33	1,042	1,541	499	1,227	1,693
SOUTHEAST	15,226	12,502	2,725	156,875	218,444	61,569	172,101	230,946
Alabama	610	521	89	4,562	5,910	1,348	5,172	6,432
Arkansas	79	60	19	1,997	2,669	672	2,076	2,729
Florida	3,720	2,713	1,007	13,471	18,572	5,101	17,191	21,286
Georgia	2,760	2,615	144	54,457	79,759	25,302	57,217	82,374
Kentucky	215	187	29	7,240	9,926	2,685	7,456	10,112
Louisiana	168	136	32	4,811	6,929	2,118	4,979	7,064
Mississippi	200	138	62	1,101	1,394	293	1,301	1,532
North Carolina	6,763	5,540	1,223	26,195	35,448	9,253	32,958	40,987
South Carolina	97	67	30	9,164	12,747	3,583	9,261	12,814
Tennessee	615	525	90	33,877	45,090	11,214	34,492	45,616
GREAT LAKES	44,275	40,979	3,297	425,713	539,790	114,077	469,989	580,769
Illinois	28,974	27,403	1,571	88,452	121,003	32,551	117,426	148,406
Indiana	5,644	5,131	513	11,567	15,280	3,713	17,211	20,412
Michigan	1,100	990	110	194,872	234,384	39,512	195,972	235,374
Minnesota	2,230	2,067	163	42,539	50,618	8,079	44,769	52,685
Ohio	5,052	4,371	681	60,865	82,820	21,955	65,917	87,191
Wisconsin	1,275	1,017	259	27,417	35,685	8,268	28,693	36,702

Table S-51 (continued)
Pension Funding Data for PBGC-Insured Plans by Region and State (2010)
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)
MIDWEST	\$5,617	\$5,182	\$435	\$42,438	\$57,906	\$15,468	\$48,055	\$63,088
Iowa	246	227	19	9,171	12,333	3,162	9,417	12,560
Kansas	1,209	1,025	184	7,966	11,286	3,320	9,175	12,311
Missouri	3,996	3,814	182	17,107	24,126	7,019	21,104	27,940
Nebraska	147	101	46	7,297	8,931	1,634	7,444	9,032
North Dakota	5	4	2	527	757	231	532	761
South Dakota	13	11	2	370	473	103	383	484
SOUTHWEST	15,185	13,137	2,048	138,012	179,707	41,695	153,196	192,844
Arizona	575	442	134	6,889	9,067	2,178	7,464	9,509
New Mexico	325	248	77	5,234	7,234	2,000	5,559	7,482
Oklahoma	77	55	21	7,480	10,257	2,777	7,556	10,312
Texas	14,208	12,393	1,815	118,409	153,149	34,740	132,617	165,541
ROCKY MOUNTAIN	220	188	33	23,115	30,363	7,248	23,335	30,551
Colorado	65	57	9	12,758	16,751	3,993	12,823	16,807
Idaho	34	27	7	1,848	2,619	771	1,882	2,646
Montana	10	8	2	578	739	161	588	747
Nevada	46	40	7	1,694	2,175	481	1,740	2,214
Utah	56	49	7	6,153	7,968	1,815	6,209	8,017
Wyoming	9	7	2	83	111	28	92	118
PACIFIC	18,974	16,957	2,017	171,791	207,993	36,202	190,764	224,950
Alaska	112	89	23	253	397	144	364	486
California	11,435	10,150	1,285	109,221	134,859	25,637	120,656	145,008
Hawaii	224	205	20	2,482	3,653	1,171	2,706	3,858
Oregon	572	489	84	6,112	8,817	2,705	6,684	9,306
Washington	6,631	6,025	606	53,723	60,267	6,544	60,354	66,292
U.S. TERRITORIES	344	323	21	2,501	3,444	943	2,845	3,767
Puerto Rico	344	323	21	2,404	3,300	896	2,748	3,622
Virgin Islands	**	**	**	93	139	46	93	139
Other	--	--	--	4	6	1	4	6
FOREIGN COUNTRIES	1	**	1	700	919	219	701	919
TOTAL	\$207,789	\$179,152	\$28,637	\$1,576,485	\$2,025,439	\$448,954	\$1,784,273	\$2,204,591

Sources: Internal Revenue Service Form 5500 Series filings for single-employer plans. PBGC Premium filings are used for 2010 when the Form 5500 has not yet been filed.

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(l)(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 1975-2011		COVERAGE 2010		BENEFITS PAID 2011		
	Plans	Claims	Plans	Participants	Payees	Payments	Mean Monthly Pension
NEW ENGLAND	464	\$1,208,395,300	1,858	1,598,970	34,846	\$212,672,327	\$509
Connecticut	135	404,086,257	667	484,031	7,481	39,760,844	432
Maine	16	118,453,837	92	100,144	3,067	19,259,540	540
Massachusetts	222	590,933,221	819	634,247	16,111	106,140,296	551
New Hampshire	28	30,314,087	101	196,950	4,646	31,641,556	569
Rhode Island	50	48,850,626	113	86,792	1,797	7,718,553	360
Vermont	13	15,757,271	66	96,806	1,744	8,151,538	394
MID-ATLANTIC	1,403	14,067,087,621	7,992	7,310,533	194,694	1,253,926,046	545
Delaware	11	35,504,230	89	120,173	1,564	10,278,979	550
District of Columbia	18	98,105,440	216	56,748	393	2,308,461	497
Maryland	79	102,634,522	460	634,247	16,769	148,183,357	714
New Jersey	230	452,258,474	1,459	1,121,616	16,729	94,973,053	504
New York	562	4,092,422,050	3,495	2,353,391	46,264	309,122,875	583
Pennsylvania	382	5,046,891,621	1,594	1,932,785	79,322	498,095,554	520
Virginia	62	3,034,947,209	546	864,579	18,698	95,477,816	450
West Virginia	59	1,204,324,074	133	226,994	14,955	95,485,951	525
SOUTHEAST	409	4,440,829,885	3,103	6,692,976	189,710	1,060,092,508	471
Alabama	27	204,793,966	216	420,606	16,339	72,204,183	383
Arkansas	17	23,719,337	116	283,742	3,843	15,415,364	334
Florida	93	405,594,489	836	2,032,929	52,304	388,047,903	622
Georgia	69	2,214,941,703	486	801,154	28,091	170,138,908	510
Kentucky	29	103,103,237	235	537,441	7,700	35,165,464	390
Louisiana	30	93,721,882	190	490,707	5,437	29,003,883	440
Mississippi	13	22,051,171	101	263,713	5,502	35,222,589	564
North Carolina	57	425,574,357	450	837,874	36,592	162,318,790	376
South Carolina	21	169,320,011	170	467,340	16,039	67,298,827	351
Tennessee	53	778,009,731	303	557,470	17,863	85,276,597	405
GREAT LAKES	1,309	22,885,385,801	5,226	7,030,128	218,745	1,682,559,558	667
Illinois	309	9,186,028,161	1,529	1,592,294	40,168	311,078,275	641
Indiana	117	1,438,981,395	421	1,014,795	31,284	297,575,970	816
Michigan	353	7,548,657,702	915	1,468,783	45,501	382,600,853	765
Minnesota	48	210,080,112	439	634,247	8,876	57,216,364	538
Ohio	389	4,127,890,739	1,416	1,618,999	80,581	558,912,768	604
Wisconsin	93	373,747,693	506	701,010	12,335	75,175,328	527

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

REGION/STATE	CLAIMS 1975-2011		COVERAGE 2010		BENEFITS PAID 2011		Mean Monthly Pension
	Plans	Claims	Plans	Participants	Payees	Payments	
MIDWEST	151	\$445,539,647	993	1,692,439	25,126	\$126,925,917	\$422
Iowa	47	103,625,068	271	323,800	6,410	19,499,089	250
Kansas	25	44,246,580	159	270,390	2,958	18,128,577	517
Missouri	71	289,902,390	368	747,744	13,745	78,365,805	475
Nebraska	4	7,328,457	130	273,728	1,392	6,589,093	406
North Dakota	3	212,127	34	23,367	113	580,585	388
South Dakota	1	225,025	31	53,410	508	3,762,768	689
SOUTHWEST	191	714,734,102	1,959	2,900,846	35,186	248,716,671	583
Arizona	31	22,311,037	450	657,614	9,035	75,508,326	699
New Mexico	7	10,380,110	105	96,806	1,519	10,090,123	543
Oklahoma	24	414,196,986	158	317,124	3,711	19,238,550	425
Texas	129	267,845,969	1,246	1,829,302	20,921	143,879,672	565
ROCKY MOUNTAIN	50	249,481,296	709	1,351,948	18,955	194,065,621	846
Colorado	20	203,590,022	308	564,146	9,346	105,789,734	942
Idaho	7	12,709,942	66	90,130	1,891	14,104,145	604
Montana	4	2,288,314	43	53,410	600	5,627,228	764
Nevada	9	949,210	147	340,491	4,320	44,967,499	870
Utah	9	29,852,921	122	260,375	2,437	19,943,795	658
Wyoming	1	90,887	23	43,396	361	3,633,220	805
PACIFIC	297	1,634,794,935	4,413	4,800,251	57,539	536,793,680	770
Alaska	6	50,784,879	23	50,073	578	4,138,591	581
California	219	1,071,402,233	3,691	3,505,050	39,161	353,590,630	744
Hawaii	24	131,037,529	191	90,130	4,106	40,570,550	841
Oregon	23	76,876,516	206	440,635	3,528	29,328,764	691
Washington	25	304,693,778	302	714,363	10,166	109,165,145	876
PUERTO RICO	16	24,364,032	76	62,607	3,413	9,899,469	250
U.S. TERRITORIES	---	---	11	2,493	162	755,395	384
FOREIGN COUNTRIES	2	860,974	37	3,338	2,306	13,884,517	504
TOTAL	4,292	\$45,671,473,593	26,377	33,446,529	780,682	\$5,340,291,709	\$579

Sources: PBGC Fiscal Year Closing File (9/30/11), 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 (1990-2012)
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
2012	4,653.41	55,840.92

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.

Table M-1
Net Financial Position of PBGC's Multiemployer Program (1980-2011)

Fiscal Year	Assets (in millions)	Liabilities (in millions)	Net Position (in millions)
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
2011	1,739	4,509	-2,770

*Source: PBGC Annual Reports (1980-2011).
 Due to rounding of individual items, numbers may not add up across columns.*

Table M-2
PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2011)
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
2011	92	*	14	78

Source: PBGC Annual Reports (1980-2011).

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 (1980-2011)
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
2011	97	**	137	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 trusteesd 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 (1981-2011)
Multiemployer Program

Year	Plans Receiving Financial Assistance ⁽¹⁾	Total Amount of Financial Assistance (in thousands)	Plans Receiving a Lump-Sum Payment ⁽²⁾	Amount of Lump-Sum Payment (in thousands)	Plans Receiving Periodic Payments ⁽¹⁾	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 ⁽³⁾	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 ⁽³⁾	282.2	27	9,838.6	---
2005	29	13,757.7	1 ⁽³⁾	535.0	28	13,222.7	---
2006	33	70,096.5	1	176.0	32	69,920.5	---
2007	36	71,869.5	3 ⁽³⁾	641.1	36	71,228.4	---
2008	42	84,623.4	5 ⁽⁴⁾	5,810.3	40	78,813.1	---
2009	43 ⁽⁵⁾	85,636.5	4 ⁽³⁾	7,308.7	41	78,327.8	---
2010	50	97,083.3	7 ⁽⁶⁾	10,412.9	44	86,670.4	---
2011	49	114,325.8	5 ⁽⁴⁾	14,309.5	47	100,016.3	---
TOTAL ⁽⁷⁾	68	\$693,119.3	32	\$140,423.6	58	\$552,695.7	\$3,340.5 ⁽⁸⁾

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 (1980-2011)
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	10,413	7,921	895	701	612	199	63	23
2011	10,271	7,867	838	681	597	202	63	22

Source: PBGC Premium Filings.

2011 figures are estimates from PBGC internal calculations. 2010 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 (1980-2011)
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	1,475	168	126	199	372	273	169	168
2011	1,454	172	118	193	363	276	169	163

Source: PBGC Premium Filings.

2011 figures are estimates from PBGC internal calculations. 2010 estimates reported last year have been updated to reflect actual premium filings.

Table M-7
PBGC-Insured Plan Participants by Participant Status (1980-2010)
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%	26.7%
2010	39.3%	33.0%	27.7%

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%.

2009 and 2010 figures are estimates from PBGC internal calculations. Estimates for 2009 reported last year have been updated.

Table M-8
PBGC-Insured Plans and Participants by Industry (2010)
Multiemployer Program

Industry	Insured Plans		Insured Participants	
AGRICULTURE	9	0.6%	15,646	0.2%
MINING	9	0.6%	143,632	1.4%
CONSTRUCTION	817	55.4%	3,902,447	37.5%
Building Construction	86	5.8%	720,433	6.9%
Heavy Construction	83	5.6%	602,208	5.8%
Plumbing, Heating, and Air Conditioning	160	10.8%	405,390	3.9%
Electrical Work	123	8.3%	803,455	7.7%
Building Finishing Contractors	83	5.6%	480,474	4.6%
Foundation, Structure, and Exterior Work	185	12.5%	534,469	5.1%
Other Construction	97	6.6%	356,018	3.4%
MANUFACTURING	172	11.7%	1,181,214	11.3%
Food and Tobacco Products	30	2.0%	194,721	1.9%
Apparel and Textile Products	8	0.5%	5,719	0.1%
Paper and Allied Products	5	0.3%	87,829	0.8%
Printing and Publishing	27	1.8%	170,496	1.6%
Machinery and Computer Equipment	6	0.4%	280,255	2.7%
Electrical and Electronic Equipment	8	0.5%	31,989	0.3%
Other Manufacturing	88	6.0%	410,205	3.9%
TRANSPORTATION AND PUBLIC UTILITIES	145	9.8%	1,591,243	15.3%
Trucking	69	4.7%	1,414,634	13.6%
Water Transportation	44	3.0%	113,248	1.1%
Other Transportation and Public Utilities	32	2.2%	63,361	0.6%
INFORMATION	28	1.9%	184,237	1.8%
WHOLESALE TRADE	36	2.4%	81,674	0.8%
RETAIL TRADE	87	5.9%	1,446,911	13.9%
SERVICES	172	11.7%	1,866,207	17.9%
Administrative/Support	43	2.9%	336,041	3.2%
Health Care/Social Assistance	17	1.2%	454,706	4.4%
Accommodation/Food Service	26	1.8%	689,509	6.6%
Other Services	86	5.8%	385,951	3.7%
TOTAL	1,475	100.0%	10,413,211	100.0%

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.

However, whenever a sponsor indicated its activity as "Insurance & Employee Benefit Funds," a code covering the principal activity of plan participants was determined and substituted.

Table M-9
Funding of PBGC-Insured Plans (1980-2010)
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	326,940	672,513	49	345,788	215	5.38%
2010	366,333	756,999	48	391,027	360	4.52%

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 2009 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(I)(7)-1 of the Income Tax Regulations for 2007 and later years.

Table M-10
Funding of Underfunded PBGC-Insured Plans (1980-2010)
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	325,936	671,725	345,788	49%	5.38%
2010	364,674	755,701	391,027	48%	4.52%

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 2009 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 (1980-2010)
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	1,004	789	215	127%	5.38%
2010	1,659	1,298	360	128%	4.52%

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 2009 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 (1990-2010)
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	345,788	94,545 27.3%	90,896 26.3%	160,347 46.4%
2010	391,027	106,143 27.1%	102,595 26.2%	182,288 46.6%

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. Estimates for 2009 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 (2010)
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%	228	15.5%	1,871	18.0%	\$172,327	22.8%	\$110,274	28.2%	—	—
40% - 49%	415	28.1%	4,444	42.7%	306,596	#####	167,678	42.9%	—	—
50% - 59%	469	31.8%	2,557	24.6%	196,080	#####	87,236	22.3%	—	—
60% - 69%	202	13.7%	1,047	10.1%	59,218	7.8%	21,643	5.5%	—	—
70% - 79%	73	4.9%	260	2.5%	11,446	1.5%	2,894	0.7%	—	—
80% - 89%	33	2.2%	110	1.1%	7,414	1.0%	1,178	0.3%	—	—
90% - 99%	16	1.1%	62	0.6%	2,620	0.3%	123	**	—	—
100% - 109%	10	0.7%	30	0.3%	857	0.1%	—	—	\$18	5.1%
110% - 119%	2	0.1%	3	**	27	**	—	—	4	1.1%
130% - 139%	6	0.4%	4	**	59	**	—	—	19	5.3%
150% or more	21	1.4%	24	0.2%	356	**	—	—	319	88.5%
TOTAL	1,475	100.0%	10,413	100.0%	\$756,999	100.0%	\$391,027	100.0%	\$360	100.0%
UNDERFUNDED	1,436	97.6%	10,352	99.4%	\$755,701	99.8%	\$391,027	100.0%	—	—
OVERFUNDED	39	2.4%	61	0.6%	\$1,298	0.2%	—	—	\$360	100.0%

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(1)(7)-1 of the Income Tax Regulations, reflects the cost to purchase an annuity at the beginning of 2010.

** Less than 0.05 of one percent.

Table M-14
Funding of PBGC-Insured Plans by Industry (2010)
Multiemployer Program

Industry	Average Funding Ratio	Total Liabilities* (in millions)		Underfunding (in millions)		Overfunding (in millions)	
AGRICULTURE	65%	\$538	0.1%	\$188	***	**	***
MINING	47	10,190	1.3	5,404	1.4%	\$2	0.4%
CONSTRUCTION	48	372,328	49.2	193,303	49.4	162	44.8
Building Construction	48	62,704	8.3	32,368	8.3	---	---
Heavy Construction	49	73,095	9.7	36,997	9.5	6	1.6
Plumbing, Heating, and Air Conditioning	47	46,228	6.1	24,323	6.2	5	1.5
Electrical Work	50	55,012	7.3	27,489	7.0	---	---
Building Finishing Contractors	51	26,984	3.6	13,306	3.4	3	1.0
Foundation, Structure, and Exterior Work	44	66,288	8.8	37,168	9.5	147	40.4
Other Construction	48	42,016	5.6	21,651	5.5	---	---
MANUFACTURING	52	51,181	6.8	24,788	6.3	142	39.3
Food and Tobacco Products	48	13,626	1.8	7,204	1.8	81	22.6
Apparel and Textile Products	54	37	***	17	***	**	0.1
Paper and Allied Products	44	4,078	0.5	2,275	0.6	---	---
Printing and Publishing	44	8,172	1.1	4,587	1.2	---	---
Furniture and Fixtures	35	278	***	181	***	---	---
Machinery and Computer Equipment	61	12,725	1.7	4,986	1.3	52	14.5
Electrical and Electronic Equipment	73	265	***	72	***	---	---
Other Manufacturing	55	12,000	1.6	5,467	1.4	8	2.1
TRANSPORTATION AND PUBLIC UTILITIES	46	165,120	21.8	88,768	22.7	22	6.0
Trucking	45	145,857	19.3	79,670	20.4	---	---
Water Transportation	53	14,732	1.9	6,906	1.8	22	6.0
Other Transportation and Public Utilities	52	4,531	0.6	2,192	0.6	---	---
INFORMATION	46	18,981	2.5	10,213	2.6	2	0.5
WHOLESALE TRADE	57	2,873	0.4	1,231	0.3	4	1.1
RETAIL TRADE	48	58,666	7.7	30,452	7.8	8	2.2
SERVICES	52	77,122	10.2	36,680	9.4	20	5.5
Administration/Support	46	11,260	1.5	6,091	1.6	---	---
Health Care/Social Assistance	54	21,461	2.8	9,819	2.5	8	2.2
Accommodation/Food Service	50	15,413	2.0	7,711	2.0	2	0.6
Other Services	55	28,989	3.8	13,060	3.3	10	2.8
TOTAL	48%	\$756,999	100.0%	\$391,027	100.0%	\$360	100.0%

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(l)(7)-1 of the Income Tax Regulations, reflects the cost to purchase an annuity at the beginning of 2010.

** Less than \$500,000.

*** Less than 0.05 of one percent.

Table M-15
PBGC Maximum Guaranteed Benefits (1980-2012)
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	<p style="text-align: center;">The participant's years of service multiplied by the sum of:</p> <p style="text-align: center;">(1) 100% of the first \$5 of the monthly benefit accrual rate</p> <p style="text-align: center;">-plus-</p> <p style="text-align: center;">(2) 75% of the next \$15 of the monthly benefit accrual rate</p>	\$487.50	\$5,850.00
On or after December 22, 2000**	<p style="text-align: center;">The participant's years of service multiplied by the sum of:</p> <p style="text-align: center;">(1) 100% of the first \$11 of the monthly benefit accrual rate</p> <p style="text-align: center;">-plus-</p> <p style="text-align: center;">(2) 75% of the next \$33 of the monthly benefit accrual rate</p>	\$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 - 2012	\$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.