

DATA TABLE LISTING

PBGC is now releasing data in groups, as they become available. The first release includes data in the Summary Tables, Claims Tables and Multiemployer Graphical Supplement.

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PBGC's Single-Employer & Multiemployer Programs

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Overview

The Pension Benefit Guaranty Corporation (PBGC) was established by the Employee Retirement Income Security Act of 1974 (ERISA) to ensure that participants in defined benefit pension plans receive their pensions if their plans terminate without sufficient assets to pay promised benefits. The PBGC administers separate insurance programs to protect participants in Single-Employer and Multiemployer plans.

The PBGC has published Pension Insurance Data Books and Tables annually since 1996 to present detailed statistics on PBGC program operations and benefit protections. Beginning with the 2015 Data Tables PBGC is releasing the data in groups, as they become available.

Both the current and prior years' collection of Data Tables are available on the PBGC's website at:

www.pbgc.gov/prac/data-books.html

Table S-1
Net Financial Position (1980-2016)
Single-Employer Program

Fiscal Year	Assets (in millions)	Liabilities (in millions)	Net Position (in millions)
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
2012	82,973	112,115	-29,142
2013	83,227	110,608	-27,381
2014	88,013	107,351	-19,338
2015	85,735	109,800	-24,065
2016	97,342	117,922	-20,580

Source: PBGC Annual Reports.

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

Table S-2
PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2016)
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
2012	2,642	5,384	443	-3,185
2013	2,943	5,449	434	-2,940
2014	3,812	5,522	464	-2,174
2015	4,138	5,570	446	-1,878
2016	6,404	5,659	469	276

Source: PBGC Annual Reports.

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 (1975-2015)
Single-Employer Program

Fiscal Year	Standard Terminations Filings	Trusteed Terminations*	Assets (in millions)	Liabilities (in millions)	Claims (in millions)	Recoveries (in millions)	Net Claims (in millions)
1975-1979	7,955	586	\$145	\$397	\$252	\$56	\$196
1980-1984	28,025	622	515	1,257	743	158	585
1985-1989	42,599	537	650	2,351	1,702	161	1,541
1990-1994	24,171	694	2,275	5,117	2,842	447	2,395
1995-1999	15,089	444	1,414	2,197	783	77	705
2000	1,892	74	267	368	101	15	86
2001	1,748	117	2,535	3,686	1,151	185	965
2002	1,452	186	4,519	8,310	3,790	272	3,518
2003	1,203	172	6,934	13,408	6,474	210	6,264
2004	1,198	165	2,834	6,119	3,285	528	2,757
2005	1,108	129	10,318	21,566	11,248	1,798	9,449
2006	1,247	89	2,362	4,589	2,227	1,329	898
2007	1,233	78	630	975	344	30	314
2008	1,405	83	536	816	280	42	237
2009	1,294	191	10,096	18,180	8,084	1,281	6,803
2010	1,308	156	1,316	2,522	1,207	164	1,043
2011	1,400	99	863	1,557	694	81	613
2012	1,332	117	835	1,832	996	87	910
2013	1,481	89	1,424	2,880	1,456	106	1,350
2014	1,373	52	1,044	1,758	714	31	682
2015	1,197	26	785	1,416	631	0	631
Total	139,710	4,706	\$52,298	\$101,302	\$49,003	\$7,060	\$41,943

Source: PBGC Fiscal Year Closing File.

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.

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

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trusteed plans.

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.

Table S-4
PBGC Claims (1975-2015)
Single-Employer Program

Fiscal Year	Claims	Claims of Top 10 Firms and Percent of Total Annual Claims		Other Claims and Percent of Total Annual Claims	
1975-1979	\$252,206,144	---	---	\$252,206,144	100.0%
1980-1984	742,708,476	---	---	742,708,476	100.0%
1985-1989	1,701,718,991	---	---	1,701,718,991	100.0%
1990-1994	2,841,969,959	\$841,082,434	29.6%	2,000,887,525	70.4%
1995	162,127,459	---	---	162,127,459	100.0%
1996	168,583,028	---	---	168,583,028	100.0%
1997	207,994,973	---	---	207,994,973	100.0%
1998	75,461,518	---	---	75,461,518	100.0%
1999	168,714,149	---	---	168,714,149	100.0%
2000	101,400,872	---	---	101,400,872	100.0%
2001	1,150,651,494	668,377,105	58.1%	482,274,389	41.9%
2002	3,790,206,734	2,081,361,846	54.9%	1,708,844,888	45.1%
2003	6,473,833,873	5,550,023,175	85.7%	923,810,697	14.3%
2004	3,285,139,741	692,584,383	21.1%	2,592,555,358	78.9%
2005	11,247,921,879	9,486,323,371	84.3%	1,761,598,508	15.7%
2006	2,227,090,559	1,720,156,505	77.2%	506,934,053	22.8%
2007	344,362,376	---	---	344,362,376	100.0%
2008	279,576,442	---	---	279,576,442	100.0%
2009	8,083,897,167	5,631,321,933	69.7%	2,452,575,234	30.3%
2010	1,206,659,085	---	---	1,206,659,085	100.0%
2011	693,649,111	---	---	693,649,111	100.0%
2012	996,486,748	---	---	996,486,748	100.0%
2013	1,456,198,742	---	---	1,456,198,742	100.0%
2014	713,573,749	---	---	713,573,749	100.0%
2015	631,119,415	---	---	631,119,415	100.0%
Total	\$49,003,252,682	26,671,230,752	54.4%	\$22,332,021,930	45.6%

Sources: PBGC Fiscal Year Closing File.

For purposes of this chart, claims are defined to include the excess of liabilities over assets without regard to recoveries from plan sponsors.

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 presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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-5
Top 10 Firms Presenting Claims (1975-2015)
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
1. United Airlines	4	2005	\$7,304,186,216	122,483	\$59,634	14.9%
2. Delphi	6	2009	5,631,321,933	66,614	84,537	11.5%
3. Bethlehem Steel	1	2003	3,702,771,655	92,174	40,172	7.6%
4. US Airways	4	2003, 2005	2,708,858,934	60,585	44,712	5.5%
5. LTV Steel*	6	2002, 2003, 2004	2,134,985,884	83,782	25,483	4.4%
6. Delta Air Lines	1	2006	1,720,156,505	13,237	129,951	3.5%
7. National Steel	7	2003	1,319,009,116	35,152	37,523	2.7%
8. Pan American Air	3	1991, 1992	841,082,434	53,624	15,685	1.7%
9. Trans World Airlines	2	2001	668,377,105	32,197	20,759	1.4%
10. Weirton Steel	1	2004	640,480,970	9,825	65,189	1.3%
Top 10 Total	35		\$26,671,230,752	569,673	\$46,818	54.4%
All Other Total	4,671		22,332,021,930	1,662,629	13,432	45.6%
Total	4,706		\$49,003,252,682	2,232,302	\$21,952	100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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

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

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

Vested participant count is as of the date of plan termination

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

Table S-6
PBGC Trusted Terminations (1975-2015)
by Fiscal Year and Size of Claim
Single-Employer Program

Fiscal Year	Size of Claim					Total Plans	Percent of Total
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More		
1975-1979	545	36	5	0	0	586	12.5%
1980-1984	539	65	18	0	0	622	13.2%
1985-1989	450	67	15	5	0	537	11.4%
1990-1994	534	137	17	6	0	694	14.7%
1995-1999	310	118	16	0	0	444	9.4%
2000-2004	361	245	83	23	2	714	15.2%
2005-2009	234	247	70	12	7	570	12.1%
2010	68	67	20	1	0	156	3.3%
2011	30	52	17	0	0	99	2.1%
2012	38	60	18	1	0	117	2.5%
2013	21	46	20	2	0	89	1.9%
2014	11	28	12	1	0	52	1.1%
2015	2	17	5	2	0	26	0.6%
Total Plans	3,143	1,185	316	53	9	4,706	
Percent of Total	66.8%	25.2%	6.7%	1.1%	0.2%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trusted plans.

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

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

Table S-7
PBGC Claims (1975-2015)
by Fiscal Year and Size of Claim
Single-Employer Program

Fiscal Year	Size of Claim					Total Claims	Percent of Total
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More		
1975-1979	\$62,193,304	\$89,626,004	\$100,386,835	-	-	\$252,206,144	0.5%
1980-1984	80,296,905	191,956,080	470,455,491	-	-	742,708,476	1.5%
1985-1989	74,853,432	219,557,666	424,362,735	\$982,945,158	-	1,701,718,991	3.5%
1990-1994	125,685,484	449,076,661	447,349,948	1,819,857,866	-	2,841,969,959	5.8%
1995-1999	94,471,553	307,763,075	380,646,499	-	-	782,881,127	1.6%
2000-2004	121,421,534	811,183,088	2,455,826,163	6,016,024,753	\$5,396,777,176	14,801,232,713	30.2%
2005-2009	93,326,968	804,451,208	2,187,261,124	4,483,666,080	14,614,143,044	22,182,848,422	45.3%
2010	30,650,338	212,641,835	682,256,543	281,110,369	-	1,206,659,085	2.5%
2011	15,292,300	148,566,557	529,790,254	-	-	693,649,111	1.4%
2012	13,959,349	186,510,533	680,681,819	115,335,047	-	996,486,748	2.0%
2013	11,887,491	146,994,331	738,581,136	558,735,784	-	1,456,198,742	3.0%
2014	5,116,158	88,669,583	347,285,118	272,502,891	-	713,573,749	1.5%
2015	770,401	58,356,114	134,074,454	437,918,446	-	631,119,415	1.3%
Total	\$729,925,218	\$3,715,352,733	\$9,578,958,119	\$14,968,096,393	\$20,010,920,220	\$49,003,252,682	
Percent of Total	1.5%	7.6%	19.5%	30.5%	40.8%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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-8
PBGC Trusteed Plans (1975-2015)
by Fiscal Year and Funded Ratio
Single-Employer Program

Fiscal Year	Funded Ratio				Total Plans	Percent of Total
	Less Than 25%	25%-49%	50%-74%	75% or More		
1975-1979	163	149	127	147	586	12.5%
1980-1984	220	134	135	133	622	13.2%
1985-1989	170	112	127	128	537	11.4%
1990-1994	190	153	181	170	694	14.7%
1995-1999	118	101	139	86	444	9.4%
2000-2004	118	202	248	146	714	15.2%
2005-2009	108	163	220	79	570	12.1%
2010	33	43	73	7	156	3.3%
2011	20	35	42	2	99	2.1%
2012	28	58	28	3	117	2.5%
2013	28	34	27	-	89	1.9%
2014	9	15	23	5	52	1.1%
2015	6	9	11	-	26	0.6%
Total	1,211	1,208	1,381	906	4,706	
Percent of Total	25.7%	25.7%	29.3%	19.3%		100.0%

Source: PBGC Fiscal Year Closing File.

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

Table S-9
PBGC Claims (1975-2015)
by Fiscal Year and Funded Ratio
Single-Employer Program

Fiscal Year	Funded Ratio				Total Claims	Percent of Total
	Less Than 25%	25%-49%	50%-74%	75% or More		
1975-1979	\$170,657,342	\$54,478,604	\$21,092,605	\$5,977,592	\$252,206,144	0.5%
1980-1984	303,021,991	308,873,598	119,950,576	10,862,310	742,708,476	1.5%
1985-1989	877,097,798	676,465,405	141,070,799	7,084,990	1,701,718,991	3.5%
1990-1994	1,664,086,089	326,486,171	767,438,470	83,959,229	2,841,969,959	5.8%
1995-1999	103,144,596	184,382,061	339,689,572	155,664,897	782,881,127	1.6%
2000-2004	714,373,330	7,984,820,292	5,918,216,915	183,822,175	14,801,232,713	30.2%
2005-2009	234,081,373	13,303,914,245	8,476,787,104	168,065,701	22,182,848,423	45.3%
2010	57,741,554	335,279,429	811,661,529	1,976,572	1,206,659,085	2.5%
2011	107,456,641	202,287,270	372,090,099	11,815,101	693,649,111	1.4%
2012	46,174,089	738,392,110	195,411,532	16,509,016	996,486,748	2.0%
2013	158,474,757	507,014,359	790,709,626	-	1,456,198,742	3.0%
2014	12,038,440	109,356,420	559,230,428	32,948,462	713,573,749	1.5%
2015	14,835,684	350,922,524	265,361,207	-	631,119,415	1.3%
Total	\$4,463,183,685	\$25,082,672,489	\$18,778,710,463	\$678,686,046	\$49,003,252,682	
Percent of Total	9.1%	51.2%	38.3%	1.4%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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-10
PBGC Trusteed Plans (1975-2015)
by Size of Claim and Funded Ratio
Single-Employer Program

Funded Ratio	Size of Claim					Totals Plans	Percent of Total
	Less Than \$1 Million	\$1-\$9 Million	\$10-\$99 Million	\$100-\$999 Million	\$1 Billion or More		
Less Than 25%	898	261	43	9	0	1,211	25.7%
25% - 49%	669	392	123	19	5	1,208	25.7%
50% - 74%	764	452	136	25	4	1,381	29.3%
75% or More	812	80	14	0	0	906	19.3%
Total	3,143	1,185	316	53	9	4,706	
Percent of Total	66.8%	25.2%	6.7%	1.1%	0.2%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trusteed plans.

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

Table S-11
PBGC Claims (1975-2015)
by Size of Claim and Funded Ratio
Single-Employer Program

Funded Ratio	Size of Claim					Total Claims	Percent of Total
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More		
Less Than 25%	\$247,883,568	\$699,396,574	\$1,218,525,346	\$2,297,378,197	---	\$4,463,183,685	9.1%
25% - 49%	193,913,601	1,303,402,032	4,213,032,161	6,044,065,863	\$13,328,258,832	25,082,672,489	51.2%
50% - 74%	208,280,427	1,482,401,881	3,778,714,434	6,626,652,333	6,682,661,388	18,778,710,463	38.3%
75% or More	79,847,621	230,152,247	368,686,178	---	---	678,686,046	1.4%
Total	\$729,925,218	\$3,715,352,733	\$9,578,958,119	\$14,968,096,393	\$20,010,920,220	\$49,003,252,683	
Percent of Total	1.5%	7.6%	19.5%	30.5%	40.8%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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 (1975-2015)
by Plan Size
Single-Employer Program

Number of Plan Participants	Vested Participants	Plans	Claims	Average Claim Per Participant	Claims* (2015 Dollars)	Average Claim Per Participant (2015 Dollars)
Fewer Than 100	100,925	2,776	\$1,075,105,146 2.2%	\$10,653	\$1,491,451,431 2.3%	\$14,778
100-999	506,568	1,604	5,372,308,678 11.0%	10,605	7,633,747,652 12.0%	15,070
1,000-4,999	519,132	257	8,253,124,262 16.8%	15,898	11,375,347,004 17.9%	21,912
5,000-9,999	262,850	36	6,029,905,014 12.3%	22,940	7,984,836,764 12.5%	30,378
10,000 or More	842,827	36	28,272,809,582 57.7%	33,545	35,225,226,050 55.3%	41,794
Total	2,232,302	4,709	\$49,003,252,682 100.0%	\$21,952	\$63,710,608,901 100.0%	\$28,540

Source: PBGC Fiscal Year Closing File and Bureau of Labor Statistics

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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

Claim calculations represent aggregated and average counts of plans, claims, and participants over the stated period.

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

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

*Claims in 2015 dollars are calculated using Consumer Price Index - Urban Consumers.

Table S-13
PBGC Trusteed Plans (1975-2015)
by Fiscal Year and Plan Size
Single-Employer Program

Fiscal Year	Number of Plan Participants						Total Plans	Percent of Total
	Fewer Than 25	25-99	100-999	1,000-4,999	5,000-9,999	10,000 or More		
1975-1979	193	223	159	11	---	---	586	12.5%
1980-1984	192	241	169	20	---	---	622	13.2%
1985-1989	156	201	161	14	4	1	537	11.4%
1990-1994	157	253	259	21	1	3	694	14.7%
1995-1999	98	164	147	31	3	1	444	9.4%
2000-2004	116	196	312	61	17	12	714	15.2%
2005-2009	114	157	219	57	5	18	570	12.1%
2010	38	53	53	10	2	---	156	3.3%
2011	22	34	33	10	---	---	99	2.1%
2012	34	38	37	7	1	---	117	2.5%
2013	26	29	24	8	2	---	89	1.9%
2014	11	13	23	4	---	1	52	1.1%
2015	6	8	8	3	1	---	26	0.6%
Total	1,163	1,610	1,604	257	36	36	4,706	
Percent of Total	24.7%	34.2%	34.1%	5.5%	0.8%	0.8%		100.0%

Source: PBGC Fiscal Year Closing File.

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 (1975-2015)
by Fiscal Year and Plan Size
Single-Employer Program

Fiscal Year	Number of Plan Participants						Total Claims	Percent of Total
	Fewer Than 25	25-99	100-999	1,000-4,999	5,000-9,999	10,000 or More		
1975-1979	\$6,246,624	\$20,790,881	\$131,536,741	\$93,631,897	---	---	\$252,206,144	0.5%
1980-1984	15,035,091	40,190,162	257,320,102	430,163,121	---	---	742,708,476	1.5%
1985-1989	8,553,517	42,641,404	307,011,427	360,567,484	\$738,503,990	\$244,441,168	1,701,718,991	3.5%
1990-1994	15,759,225	72,912,208	561,516,393	883,782,003	62,798,863	1,245,201,267	2,841,969,959	5.8%
1995-1999	14,384,359	64,119,880	291,527,452	281,353,421	102,443,025	29,052,989	782,881,127	1.6%
2000-2004	22,841,648	131,236,961	1,304,356,311	2,373,964,242	3,046,502,649	7,922,330,903	14,801,232,713	30.2%
2005-2009	51,189,207	142,578,317	1,001,075,748	1,681,998,215	746,726,571	18,559,280,364	22,182,848,422	45.3%
2010	13,399,403	73,744,490	363,793,915	418,279,935	337,441,342	---	1,206,659,085	2.5%
2011	18,378,789	51,770,483	226,688,985	396,810,855	---	---	693,649,111	1.4%
2012	22,606,810	78,825,845	373,054,129	406,664,917	115,335,047	---	996,486,748	2.0%
2013	32,299,249	72,049,546	273,423,590	519,690,573	558,735,784	---	1,456,198,742	3.0%
2014	10,085,938	22,508,006	206,770,108	201,706,807	---	272,502,891	713,573,749	1.5%
2015	8,282,304	22,674,799	74,233,778	204,510,792	321,417,742	---	631,119,415	1.3%
Total	\$239,062,164	\$836,042,982	\$5,372,308,678	\$8,253,124,262	\$6,029,905,014	\$28,272,809,582	\$49,003,252,682	
Percent of Total	0.5%	1.7%	11.0%	16.8%	12.3%	57.7%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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 (1975-2015)
by Size of Claim and Plan Size
Single-Employer Program

Number of Plan Participants	Size of Claim					Total Plans	Percent of Total
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More		
Fewer Than 25	1,106	57	-	-	-	1,163	24.7%
25-99	1,361	247	2	-	-	1,610	34.2%
100-999	663	812	129	-	-	1,604	34.1%
1,000-4,999	13	68	164	12	-	257	5.5%
5,000-9,999	-	1	14	21	-	36	0.8%
10,000 or More	-	-	7	20	9	36	0.8%
Total	3,143	1,185	316	53	9	4,706	
Percent of Total	66.8%	25.2%	6.7%	1.1%	0.2%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trusteed plans.

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

Table S-16
PBGC Claims (1975-2015)
by Size of Claim and Plan Size
Single-Employer Program

Number of Plan Participants	Size of Claim					Total Claims	Percent of Total
	Less Than \$1 Million	\$1 - \$9 Million	\$10 - \$99 Million	\$100 - \$999 Million	\$1 Billion or More		
Fewer Than 25	\$143,727,710	\$95,334,454	---	---	---	\$239,062,164	0.5%
25-99	325,698,798	486,032,724	\$24,311,460	---	---	836,042,982	1.7%
100-999	254,081,618	2,794,753,631	2,323,473,429	---	---	5,372,308,678	11.0%
1,000-4,999	6,417,091	332,811,091	6,109,380,907	\$1,804,515,173	---	8,253,124,262	16.8%
5,000-9,999	---	6,420,835	781,840,233	5,241,643,946	---	6,029,905,014	12.3%
10,000 or More	---	---	339,952,089	7,921,937,273	\$20,010,920,220	28,272,809,583	57.7%
Total	\$729,925,218	\$3,715,352,733	\$9,578,958,118	\$14,968,096,393	\$20,010,920,220	\$49,003,252,682	
Percent of Total	1.5%	7.6%	19.5%	30.5%	40.8%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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 (1975-2015)
by Funded Ratio and Plan Size
Single-Employer Program

Number of Plan Participants	Funded Ratio				Total Plans	Percent of Total
	Less Than 25%	25%-49%	50%-74%	75% or More		
Fewer Than 25	446	244	202	271	1,163	24.7%
25-99	458	423	423	306	1,610	34.2%
100-999	268	433	620	283	1,604	34.1%
1,000-4,999	34	81	103	39	257	5.5%
5,000-9,999	4	15	14	3	36	0.8%
10,000 or More	1	12	19	4	36	0.8%
Total	1,211	1,208	1,381	906	4,706	
Percent of Total	25.7%	25.7%	29.3%	19.3%		100.0%

Source: PBGC Fiscal Year Closing File.

Table S-18
PBGC Claims (1975-2015)
by Funded Ratio and Plan Size
Single-Employer Program

Number of Plan Participants	Funded Ratio				Total Claims	Percent of Total
	Less Than 25%	25%-49%	50%-74%	75% or More		
Fewer Than 25	\$134,510,323	\$65,566,664	\$34,478,028	\$4,507,149	\$239,062,164	0.5%
25-99	303,962,237	300,134,174	209,995,765	21,950,805	836,042,982	1.7%
100-999	839,512,770	2,064,956,033	2,232,488,477	235,351,398	5,372,308,678	11.0%
1,000-4,999	1,579,122,195	3,285,424,345	3,216,577,191	172,000,530	8,253,124,262	16.8%
5,000-9,999	826,538,771	2,782,493,564	2,291,709,720	129,162,959	6,029,905,014	12.3%
10,000 or more	779,537,389	16,584,097,708	10,793,461,281	115,713,205	28,272,809,583	57.7%
Total	\$4,463,183,685	\$25,082,672,488	\$18,778,710,463	\$678,686,046	\$49,003,252,682	
Percent of Total	9.1%	51.2%	38.3%	1.4%		100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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 (1975-2015)
Single-Employer Program

Industry	Total Claims		Plans		Vested Participants	
AGRICULTURE, MINING, AND CONSTRUCTION	\$749,318,738	1.5%	266	5.7%	46,691	2.1%
MANUFACTURING	28,271,923,285	57.7%	2,804	59.6%	1,333,675	59.7%
Apparel and Textile Mill Products	1,252,435,883	2.6%	203	4.3%	187,998	8.4%
Fabricated Metal Products	1,773,743,046	3.6%	661	14.0%	132,616	5.9%
Food and Tobacco Products	483,925,239	1.0%	180	3.8%	53,157	2.4%
Machinery Manufacturing	1,281,810,370	2.6%	287	6.1%	97,294	4.4%
Motor Vehicle Equipment	6,269,215,729	12.8%	132	2.8%	128,989	5.8%
Primary Metals	12,393,507,393	25.3%	353	7.5%	427,765	19.2%
Rubber and Miscellaneous Plastics	518,328,129	1.1%	124	2.6%	37,860	1.7%
Other Manufacturing	4,298,957,495	8.8%	864	18.4%	267,996	12.0%
TRANSPORTATION AND PUBLIC UTILITIES	14,457,543,867	29.5%	206	4.4%	379,350	17.0%
Air Transportation	14,019,927,051	28.6%	43	0.9%	340,721	15.3%
Other Transportation and Utilities	437,616,816	0.9%	163	3.5%	38,629	1.7%
INFORMATION	272,446,380	0.6%	67	1.4%	15,406	0.7%
WHOLESALE TRADE	580,136,918	1.2%	296	6.3%	44,234	2.0%
RETAIL TRADE	726,926,249	1.5%	338	7.2%	152,767	6.8%
FINANCE, INSURANCE, AND REAL ESTATE	1,092,590,180	2.2%	155	3.3%	84,850	3.8%
SERVICES	2,852,367,065	5.8%	574	12.2%	175,329	7.9%
TOTAL	\$49,003,252,682	100.0%	4,706	100.0%	2,232,302	100.0%

Source: PBGC Fiscal Year Closing File.

Values presented for Claims are the difference between liabilities and assets unless noted as Net Claims, which also consider recoveries from trustee plans.

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-53 PBGC Maximum Guaranteed Benefits (1990-2017) 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	4,500.00	54,000.00
2010	4,500.00	54,000.00
2011	4,500.00	54,000.00
2012	4,653.41	55,840.92
2013	4,789.77	57,477.24
2014	4,943.18	59,318.16
2015	5,011.36	60,136.32
2016	5,011.36	60,136.32
2017	5,369.32	64,431.84

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 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 (1980-2016)
Multiemployer Program

Fiscal Year	Assets <i>(in millions)</i>	Liabilities <i>(in millions)</i>	Net Positions <i>(in millions)</i>
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
2012	1,807	7,044	-5,237
2013	1,719	9,977	-8,258
2014	1,769	44,203	-42,434
2015	1,924	54,208	-52,284
2016	2,204	61,037	-58,833

Source: PBGC Annual Reports.

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

Table M-2
PBGC Premium Revenue, Benefit Payments, and Expenses (1980-2016)
Multiemployer Program

Fiscal Year	Total Premium Revenue (in millions)	Benefit Payments (in millions)	Net Financial Assistance (in millions)	Administrative & Investment Expenses (in millions)	Premiums Minus Benefits, Financial Assistance and Expenses Paid (in millions)
1980	\$5	\$4	***	\$2	-\$2
1985	14	4	***	4	7
1990	21	2	***	2	17
1995	22	2	\$4	*	16
1996	22	2	4	*	16
1997	23	1	4	*	18
1998	23	1	2	*	20
1999	23	1	19	*	3
2000	24	1	91	*	-68
2001	24	1	5	*	18
2002	25	1	5	*	19
2003	25	1	5	*	19
2004	27	1	10	*	16
2005	26	1	14	*	12
2006	58	1	70	*	-13
2007	81	*	72	*	9
2008	90	*	85	*	5
2009**	95	*	86	*	9
2010	93	*	97	12	-16
2011	92	*	114	14	-36
2012	92	*	95	20	-23
2013	110	*	89	25	-4
2014	122	*	97	18	7
2015	212	*	103	32	77
2016	282	*	113	39	130

Source: PBGC Annual Reports.

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-15
PBGC Maximum Guaranteed Benefits (1980-2017)
Multiemployer Program

Date of Plan Insolvency	Monthly Benefit Formula	Maximum Monthly Guarantee <i>(30 Years of Service)*</i>	Maximum Annual Guarantee <i>(30 Years of Service)*</i>
September 27, 1980 to December 21, 2000	<p>The participant's years of service multiplied by the sum of:</p> <p>(1) 100% of the first \$5 of the monthly benefit accrual rate</p> <p style="text-align: center;">-plus-</p> <p>(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>The participant's years of service multiplied by the sum of:</p> <p>(1) 100% of the first \$11 of the monthly benefit accrual rate</p> <p style="text-align: center;">-plus-</p> <p>(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 (1974 - 2017)
Multiemployer Program

For Plan Years Beginning	Premium Rate (per participant)
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
2013	\$12.00
2014	\$12.00
2015	\$26.00
2016	\$27.00
2017	\$28.00

* Beginning in 2007 and ending December 31, 2012, this amount was 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 did not decline even if the national average wage index declined. The adjusted premium rate was rounded to the nearest multiple of \$1.