

PENSION INSURANCE DATA BOOK 1999

Graphic Supplement



Figure 1 Net Financial Position of PBGC's Single-Employer Program



Reference Table S-1 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Annual Report (1980-1999).

PBGC Net Position is the difference (with some adjustments) between the PBGC's total assets and liabilities. The originally reported \$3.8 billion deficit in 1986 decreased after a Supreme Court ruling restored three pension plans and returned their pension obligations of \$1.8 billion to LTV Corporation.





Reference Table S-3 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Participant System (PRISM), fiscal year calculations, PBGC Management Reports, and PBGC Benefit Payment Reports.

Note: Payees are retired participants or their beneficiaries.

Figure 3 Participants and Beneficiaries Receiving PBGC Payments by State 1999 Single-Employer Program



Reference Table S-31 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Participant System (PRISM), fiscal year calculations.

Participants and Beneficiaries Receiving PBGC Payments by Industry of Plan Sponsor, 1999 Single-Employer Program



Reference Table S-4 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.

Participants and Beneficiaries Receiving PBGC Payments by Gender and Age, 1999 Single-Employer Program



Reference Table S-5 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.





Reference Table S-6 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports.

Total PBGC Benefit Payments Single-Employer Program



Reference Tables S-3 and S-7 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Participant System (PRISM), fiscal year calculations, and PBGC Management Reports. Payment figures include annual periodic and lump sum payments.





Reference Table S-9 of the PBGC Pension Insurance Data Book 1998. Sources: Standard and Poor's Compustat Data and New Generations Database and Yearbook, various issues.

PBGC Standard Terminations Single-Employer Program



Reference Table S-10 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Fiscal Year Closing File (9/30/99) and PBGC Case Administration System.

Figure 10 Concentration of PBGC Claims Single-Employer Program



Reference Table S-11 of the PBGC Pension Insurance Data Book 1999.

Sources: PBGC Fiscal Year Closing File (9/30/99) and PBGC Case Administration System.

- Note: Claims are benefit liabilities minus plan assets. They do not include amounts recovered from plans sponsors.
- The 1986 claims do not include that portion of the LTV Corporation claim that was subsequently offset when three plans were returned to the company following a 1990 Supreme Court decision.
- The Top 10 Claims totals do not include the 1997 termination of a plan sponsored by the reorganized Allis-Chalmers Corporation.

For a list of the Top 10 firms with the largest value of claims, reference Table S-12 of the PBGC Pension Insurance Data Book.





Reference Table S-13 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Fiscal Year Closing File (9/30/99) and PBGC Case Administration System.

Average Claim per Vested Participant, 1975-1999 Single-Employer Program



Reference Table S-14 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Fiscal Year Closing File (9/30/99) and PBGC Case Administration System. Claims in 1999 dollars are calculated using Consumer Price Index – Urban Consumers.

PBGC-Covered Single-Employer Plan Participants by Plan Size



Reference Table S-16 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings, various years.

Figure 14 PBGC-Insured Single-Employer Plans



Reference Table S-17 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings, various years.

Figure 15

PBGC-Insured Single-Employer Plans With 1,000 or More Participants



Reference Table S-17 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings, various years.





Reference Table S-19 of the PBGC Pension Insurance Data Book 1999. Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans with 100 or more participants.





Reference Table S-31 of the PBGC Pension Insurance Data Book 1999. Sources: PBGC Premium Filings, Employee Benefits Supplement to the April, 1993 Current Population Survey, and PBGC estimates.



PBGC-Covered Single-Employer Plan Participants by Industry, 1999



Reference Table S-18 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings.





Reference Table S-27 of the PBGC Pension Insurance Data Book 1999.

- Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans with 100 or more participants.
- Vested liabilities have been adjusted to reflect the cost to purchase an annuity at the beginning of the year.





Reference Tables S-20 and S-21 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings.

PBGC Premium Revenue Single-Employer Program



Reference Table S-2 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Annual Report (1980-1999).

Figure 22 Liabilities of PBGC-Insured Single-Employer Plans



Reference Table S-23 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans with 100 or more participants.

Concentration of Underfunding in PBGC-Insured Single-Employer Plans



Reference Table S-26 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans with 100 or more participants.



Figure 24 Funding of PBGC-Insured Overfunded Single-Employer Plans

Reference Table S-25 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for single-employer plans with 100 or more participants.



Net Position of the PBGC Multiemployer Insurance Program



Reference Table M-1 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Annual Report (1980-1999).





Reference Table M-3 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Participant System (PRISM), fiscal year calculations, PBGC Management Reports and PBGC Benefit Payment Reports.



Figure 27 **PBGC-Covered Participants in Multiemployer Plans**

Reference Table M-4 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings, various years. Note: 1999 figures are estimates from PBGC internal calculations.

PBGC-Insured Multiemployer Plans



Reference Table M-5 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings, various years. Note: 1999 figures are estimates from PBGC internal calculations.







Reference Table M-6 of the PBGC Pension Insurance Data Book 1999. Source: PBGC Premium Filings.







Reference Table M-7 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans with 100 or more participants.

Figure 31
Funding of PBGC-Insured Multiemployer Plans



Reference Table M-8 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans with 100 or more participants.

Overfunding and Underfunding of PBGC-Insured Multiemployer Plans



Reference Table M-8 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans with 100 or more participants.

Concentration of Underfunding in PBGC-Insured Multiemployer Plans



Reference Table M-11 of the PBGC Pension Insurance Data Book 1999.

Source: Internal Revenue Service Form 5500 Series Filings for multiemployer plans with 100 or more participants.