

**Table 5. Defined benefit frozen retirement plans:<sup>1</sup> Benefits accrual, State and local government workers, National Compensation Survey, March 2009**

(All workers participating in frozen defined benefit plans = 100 percent)

Characteristics	Retirement benefit accrual <sup>2</sup>	
	All existing participants continue to accrue benefits	No existing participants continue to accrue benefits
All workers .....	99	1
<b>Worker characteristics</b>		
Management, professional, and related .....	99	1
Professional and related .....	99	1
Teachers .....	100	—
Primary, secondary, and special education school teachers .....	100	—
Registered nurses .....	100	—
Protective service .....	100	—
Sales and office .....	100	—
Office and administrative support .....	100	—
Natural resources, construction, and maintenance .....	100	—
Production, transportation, and material moving ...	100	—
Full time .....	99	1
Part time .....	100	—
Union .....	100	—
Nonunion .....	97	3
Wage percentiles: <sup>3</sup>		
Highest 25 percent .....	100	—
Highest 10 percent .....	100	—
<b>Establishment characteristics</b>		
Service-providing industries .....	99	1
Education and health services .....	99	1
Educational services .....	100	—
Elementary and secondary schools .....	100	—
Junior colleges, colleges, and universities .....	100	—
Public administration .....	100	—
1 to 99 workers .....	100	—
1 to 49 workers .....	100	—
50 to 99 workers .....	100	—
100 workers or more .....	99	1
500 workers or more .....	100	—

See footnotes at end of table.

**Table 5. Defined benefit frozen retirement plans:<sup>1</sup> Benefits accrual, State and local government workers, National Compensation Survey, March 2009—Continued**

(All workers participating in frozen defined benefit plans = 100 percent)

Characteristics	Retirement benefit accrual <sup>2</sup>	
	All existing participants continue to accrue benefits	No existing participants continue to accrue benefits
State government .....	100	—
<b>Geographic areas</b>		
New England .....	100	—
Middle Atlantic .....	100	—
East North Central .....	100	—
West North Central .....	100	—
Mountain .....	100	—
Pacific .....	100	—

<sup>1</sup> Plans closed to new workers or plans that cease accruals for some or all plan participants.

<sup>2</sup> Benefit accruals are for existing participants since the plan was closed to new workers or stopped accruing benefits.

<sup>3</sup> The percentile groupings are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. The percentile values are based on the estimates published in the "National Compensation Survey: Occupational

Earnings in the United States, 2008." See Technical Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/glossary20082009.htm](http://www.bls.gov/ncs/ebs/glossary20082009.htm).