

Table 5. Defined benefit frozen retirement plans:¹ Benefits accrual, State and local government workers, National Compensation Survey, March 2010

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

Characteristics	Retirement benefit accrual ²		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
All workers	99	—	—
Worker characteristics			
Management, professional, and related	99	—	—
Professional and related	99	—	1
Teachers	100	—	—
Primary, secondary, and special education school teachers	100	—	—
Service	99	—	—
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	—	—
Part time	100	—	—
Union	100	—	—
Nonunion	97	—	3
Average wage within the following categories: ³			
Lowest 25 percent	98	—	—
Lowest 10 percent	93	—	—
Second 25 percent	99	—	—
Third 25 percent	99	—	—
Highest 25 percent	100	—	—
Highest 10 percent	100	—	—
Establishment characteristics			
Service-providing industries	99	—	—
Education and health services	99	—	1
Educational services	100	—	—
Elementary and secondary schools	100	—	—
Junior colleges, colleges, and universities	100	—	—
Health care and social assistance	91	—	—
Hospitals	94	—	—
Public administration	100	—	—
1 to 99 workers	100	—	—
1 to 49 workers	100	—	—
50 to 99 workers	100	—	—
100 workers or more	99	—	—
100 to 499 workers	98	—	—
500 workers or more	99	—	—

See footnotes at end of table.

Table 5. Defined benefit frozen retirement plans:¹ Benefits accrual, State and local government workers, National Compensation Survey, March 2010—Continued

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

Characteristics	Retirement benefit accrual ²		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
State government	100	—	—
Local government	99	—	—
Geographic areas			
New England	100	—	—
Middle Atlantic	100	—	—
East North Central	100	—	—
West North Central	100	—	—
South Atlantic	90	—	—
West South Central	99	—	—
Mountain	100	—	—
Pacific	100	—	—

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

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

³ The categories are based on the average wage for each occupation surveyed, which may include workers with earnings both above and below the threshold. The average wages are based on the estimates published in the "National Compensation Survey: Occupational Earnings in

the United States, 2009." 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/glossary20092010.htm.