

**Table 5. Standard errors for defined benefit frozen retirement plans:<sup>1</sup>  
Benefits accrual, State and local government workers, National  
Compensation Survey, March 2010**

Characteristics	Retirement benefit accrual <sup>2</sup>		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
All workers .....	0.3	—	—
<b>Worker characteristics</b>			
Management, professional, and related .....	0.4	—	—
Professional and related .....	0.5	—	0.5
Teachers .....	0.0	—	—
Primary, secondary, and special education school teachers .....	0.0	—	—
Service .....	0.4	—	—
Protective service .....	0.2	—	—
Sales and office .....	0.0	—	—
Office and administrative support .....	0.0	—	—
Natural resources, construction, and maintenance	0.4	—	—
Production, transportation, and material moving ...	0.0	—	—
Full time .....	0.3	—	—
Part time .....	0.0	—	—
Union .....	0.1	—	—
Nonunion .....	1.1	—	1.1
Average wage within the following categories: <sup>3</sup>			
Lowest 25 percent .....	0.4	—	—
Lowest 10 percent .....	3.0	—	—
Second 25 percent .....	0.4	—	—
Third 25 percent .....	0.6	—	—
Highest 25 percent .....	0.1	—	—
Highest 10 percent .....	0.0	—	—
<b>Establishment characteristics</b>			
Service-providing industries .....	0.3	—	—
Education and health services .....	0.5	—	0.5
Educational services .....	0.0	—	—
Elementary and secondary schools .....	0.0	—	—
Junior colleges, colleges, and universities	0.0	—	—
Health care and social assistance .....	3.2	—	—
Hospitals .....	4.6	—	—
Public administration .....	0.1	—	—
1 to 99 workers .....	0.0	—	—
1 to 49 workers .....	0.0	—	—
50 to 99 workers .....	0.0	—	—
100 workers or more .....	0.3	—	—
100 to 499 workers .....	0.2	—	—
500 workers or more .....	0.4	—	—

See footnotes at end of table.

**Table 5. Standard errors for defined benefit frozen retirement plans:<sup>1</sup>  
Benefits accrual, State and local government workers, National  
Compensation Survey, March 2010—Continued**

Characteristics	Retirement benefit accrual <sup>2</sup>		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
State government .....	0.4	—	—
Local government .....	0.4	—	—
<b>Geographic areas</b>			
New England .....	0.3	—	—
Middle Atlantic .....	0.0	—	—
East North Central .....	0.0	—	—
West North Central .....	0.0	—	—
South Atlantic .....	2.6	—	—
West South Central .....	1.0	—	—
Mountain .....	0.0	—	—
Pacific .....	0.0	—	—

<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 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: 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](http://www.bls.gov/ncs/ebs/glossary20092010.htm).