

Table 7. Defined benefit frozen retirement plans:¹ Plan alternatives, State and local government workers, National Compensation Survey, March 2010

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

Characteristics	Alternatives to frozen plans available	Alternatives for employees in frozen plans ²		
		New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan
All workers	100	94	1	18
Worker characteristics				
Management, professional, and related	100	97	1	–
Professional and related	100	97	1	–
Teachers	100	100	–	–
Primary, secondary, and special education school teachers	100	100	–	10
Service	100	90	2	–
Protective service	100	88	–	–
Sales and office	100	90	–	32
Office and administrative support	100	89	–	34
Natural resources, construction, and maintenance	100	94	–	–
Production, transportation, and material moving	100	98	–	–
Full time	100	94	1	19
Part time	100	98	–	–
Union	100	96	–	–
Nonunion	100	90	4	20
Average wage within the following categories: ³				
Lowest 25 percent	100	89	4	–
Lowest 10 percent	100	72	–	–
Second 25 percent	100	93	1	–
Third 25 percent	100	91	–	–
Highest 25 percent	100	99	–	12
Highest 10 percent	100	100	–	4
Establishment characteristics				
Service-providing industries	100	95	1	18
Education and health services	100	97	1	11
Educational services	100	98	–	10
Elementary and secondary schools	100	98	–	10
Junior colleges, colleges, and universities	100	97	–	–
Health care and social assistance	100	89	–	–
Hospitals	100	94	–	8
Public administration	100	91	–	–
1 to 99 workers	100	84	–	42
1 to 49 workers	100	71	–	54
50 to 99 workers	100	92	–	–
100 workers or more	100	95	1	–
100 to 499 workers	100	91	–	–
500 workers or more	100	97	–	15

See footnotes at end of table.

Table 7. Defined benefit frozen retirement plans:¹ Plan alternatives, State and local government workers, National Compensation Survey, March 2010—Continued

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

Characteristics	Alternatives to frozen plans available	Alternatives for employees in frozen plans ²		
		New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan
State government	100	91	—	—
Local government	100	96	1	12
Geographic areas				
New England	100	98	—	—
Middle Atlantic	100	99	—	—
East North Central	100	88	—	—
West North Central	100	88	—	—
South Atlantic	100	69	—	23
West South Central	100	90	—	—
Mountain	100	92	—	—
Pacific	100	99	—	50

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

² The sum of the individual components may be greater than the total because some employers offer more than one alternative.

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: 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.