

**Table 5. Defined benefit frozen retirement plans:<sup>1</sup> Benefits accrual, private industry workers, National Compensation Survey, March 2013**

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

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 .....	67	6	27
<b>Worker characteristics</b>			
Management, professional, and related .....	72	3	25
Management, business, and financial .....	69	3	27
Professional and related .....	74	3	23
Service .....	74	—	—
Protective service .....	85	—	—
Sales and office .....	54	8	38
Sales and related .....	46	—	—
Office and administrative support .....	57	7	36
Natural resources, construction, and maintenance .....	82	—	—
Construction, extraction, farming, fishing, and forestry .....	78	—	—
Installation, maintenance, and repair .....	82	—	—
Production, transportation, and material moving ...	69	12	19
Production .....	72	—	—
Transportation and material moving .....	64	—	—
Full time .....	66	6	27
Part time .....	78	5	17
Union .....	79	6	16
Nonunion .....	64	6	29
Average wage within the following categories: <sup>3</sup>			
Lowest 25 percent .....	63	—	—
Lowest 10 percent .....	74	—	—
Second 25 percent .....	57	10	33
Third 25 percent .....	63	8	29
Highest 25 percent .....	73	4	23
Highest 10 percent .....	70	3	27
<b>Establishment characteristics</b>			
Goods-producing industries .....	75	7	18
Manufacturing .....	75	7	18
Service-providing industries .....	65	6	29
Trade, transportation, and utilities .....	75	—	—
Wholesale trade .....	63	—	—
Retail trade .....	72	—	—
Transportation and warehousing .....	90	—	—

See footnotes at end of table.

**Table 5. Defined benefit frozen retirement plans:<sup>1</sup> Benefits accrual, private industry workers, National Compensation Survey, March 2013—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	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
Utilities .....	100	—	—
Information .....	65	—	—
Financial activities .....	43	7	50
Finance and insurance .....	41	7	52
Credit intermediation and related activities .....	39	6	55
Insurance carriers and related activities .....	50	—	—
Professional and business services .....	75	—	—
Education and health services .....	76	—	—
Educational services .....	94	—	6
Junior colleges, colleges, and universities .....	92	—	—
Healthcare and social assistance .....	75	—	—
1 to 99 workers .....	51	—	—
1 to 49 workers .....	44	—	—
50 to 99 workers .....	66	—	—
100 workers or more .....	71	5	24
100 to 499 workers .....	72	4	24
500 workers or more .....	71	5	24
<b>Geographic areas</b>			
New England .....	58	1	41
Middle Atlantic .....	63	—	—
East North Central .....	68	7	25
West North Central .....	68	—	—
South Atlantic .....	68	7	25
East South Central .....	79	—	—
West South Central .....	72	—	—
Mountain .....	52	—	—
Pacific .....	74	—	—

<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> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National

Compensation Survey publication, "Employer Costs for Employee Compensation - March 2013."

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/glossary20122013.htm](http://www.bls.gov/ncs/ebs/glossary20122013.htm).