

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, March 2016**

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

Characteristics	No alternative to frozen plans	Alternatives to frozen plans	Alternatives to frozen plans <sup>2</sup>				
			Modified existing defined benefit plan	New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan	Other
<b>Worker characteristics</b>							
Management, professional, and related .....	–	100	94	6	–	17	–
Professional and related .....	–	100	94	6	–	16	–
Teachers .....	–	100	96	4	–	17	–
Primary, secondary, and special education school teachers .....	–	100	96	4	–	17	–
Sales and office .....	–	100	93	7	–	18	–
Office and administrative support .....	–	100	93	7	–	18	–
Natural resources, construction, and maintenance .....	–	100	86	10	–	14	–
Production, transportation, and material moving ...	–	100	90	7	–	21	–
Part time .....	–	100	96	4	–	13	–
Union .....	–	100	95	5	–	20	–
Average wage within the following categories: <sup>3</sup>							
Lowest 25 percent .....	–	100	92	7	–	18	–
Lowest 10 percent .....	–	100	94	6	–	15	–
Highest 25 percent .....	–	100	96	4	–	17	–
Highest 10 percent .....	–	100	96	3	–	22	–
<b>Establishment characteristics</b>							
Service-providing industries:							
Education and health services .....	–	100	95	5	–	16	–
Educational services .....	–	100	95	5	–	16	–
Elementary and secondary schools .....	–	100	96	4	–	18	–
Junior colleges, colleges, and universities .....	–	100	93	6	–	12	–
Health care and social assistance .....	–	100	92	8	–	10	–
Hospitals .....	–	100	93	7	–	4	–
1 to 99 workers .....							
1 to 49 workers .....	–	100	89	–	–	–	–
50 to 99 workers .....	–	100	92	–	–	–	–
100 workers or more:							
100 to 499 workers .....	–	100	86	–	–	–	–
100 workers or more:							
100 to 499 workers .....	–	100	90	9	–	17	–
State government .....	–	100	90	10	–	16	–

See footnotes at end of table.

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, March 2016—continued**

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

Characteristics	No alternative to frozen plans	Alternatives to frozen plans	Alternatives to frozen plans <sup>2</sup>				
			Modified existing defined benefit plan	New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan	Other
<b>Geographic areas</b>							
Northeast .....	—	100	97	3	—	23	—
New England .....	—	100	96	4	—	4	—
Middle Atlantic .....	—	100	97	3	—	29	—
South:							
East South Central .....	—	100	89	—	—	—	—
West South Central .....	—	100	95	—	—	—	—
Midwest .....	—	100	94	5	—	15	—
East North Central .....	—	100	97	—	—	22	—
West North Central .....	—	100	88	—	—	—	—
West .....	—	100	93	7	—	7	—
Mountain .....	—	100	94	—	—	—	—
Pacific .....	—	100	92	—	—	—	—

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

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

<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 wage data for March 2016.

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/glossary20152016.htm](http://www.bls.gov/ncs/ebs/glossary20152016.htm).

Source: Bureau of Labor Statistics, National Compensation Survey.