

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, March 2018**

(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
All workers .....	–	100	93	5	1	17	–
<b>Worker characteristics</b>							
Management, professional, and related .....	–	100	94	5	1	16	–
Professional and related .....	–	100	94	4	1	16	–
Teachers .....	–	100	95	5	1	17	–
Primary, secondary, and special education school teachers .....	–	100	95	5	1	18	–
Service .....	–	100	91	7	–	17	–
Protective service .....	–	100	90	9	–	18	–
Sales and office .....	–	100	92	6	–	20	–
Office and administrative support .....	–	100	92	6	–	21	–
Natural resources, construction, and maintenance .....	–	100	89	6	–	14	–
Production, transportation, and material moving ...	–	100	91	4	–	16	–
Full time .....	–	100	93	5	1	18	–
Part time .....	–	100	98	2	1	8	–
Union .....	–	100	94	4	1	18	–
Nonunion .....	–	100	91	7	1	16	–
Average wage within the following categories: <sup>3</sup>							
Lowest 25 percent .....	–	100	92	6	( <sup>4</sup> )	19	–
Lowest 10 percent .....	–	100	94	6	–	17	–
Second 25 percent .....	–	100	91	6	–	19	–
Third 25 percent .....	–	100	93	5	–	15	–
Highest 25 percent .....	–	100	95	4	1	17	–
Highest 10 percent .....	–	100	94	4	1	16	–
<b>Establishment characteristics</b>							
Service-providing industries .....	–	100	93	5	1	17	–
Education and health services .....	–	100	95	4	1	17	–
Educational services .....	–	100	96	4	1	16	–
Elementary and secondary schools .....	–	100	95	4	1	17	–
Junior colleges, colleges, and universities .....	–	100	96	3	–	14	–
Health care and social assistance .....	–	100	89	–	–	17	–
Hospitals .....	–	100	92	–	–	9	–
Public administration .....	–	100	89	8	–	20	–
1 to 99 workers .....	–	100	92	6	1	15	–
1 to 49 workers .....	–	100	92	6	2	11	–
50 to 99 workers .....	–	100	93	6	–	19	–
100 workers or more .....	–	100	93	5	–	18	–
100 to 499 workers .....	–	100	94	3	–	20	–
500 workers or more .....	–	100	93	6	–	17	–

See footnotes at end of table.

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, March 2018—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
State government .....	—	100	92	5	—	19	—
Local government .....	—	100	93	5	1	16	—
<b>Geographic areas</b>							
Northeast .....	—	100	97	3	—	18	—
New England .....	—	100	93	—	—	—	—
Middle Atlantic .....	—	100	98	2	—	20	—
South .....	—	100	92	6	—	23	—
South Atlantic .....	—	100	86	10	—	46	—
East South Central .....	—	100	93	—	—	23	—
West South Central .....	—	100	96	—	—	3	—
Midwest .....	—	100	90	6	3	14	—
East North Central .....	—	100	91	3	4	21	—
West North Central .....	—	100	89	—	—	—	—
West .....	—	100	92	6	—	8	—
Mountain .....	—	100	91	—	—	7	—
Pacific .....	—	100	93	5	—	9	—

<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 2018.

<sup>4</sup> Less than 0.5.

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/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

Source: U.S. Bureau of Labor Statistics, National Compensation Survey.