

Table 41. Deferred profit-sharing plans: Method of employee contribution, private industry workers, National Compensation Survey, 2014

(All workers participating in deferred profit sharing plans = 100 percent)

Characteristics	Employee contributions allowed ¹	Pre-tax employee contributions allowed			Post-tax ² employee contributions allowed			Employee contributions not allowed	Not determinable
		Yes	No	Not determinable	Yes	No	Not determinable		
Worker characteristics									
All workers	24	24	-	-	-	15	-	75	1
Management, professional, and related	28	28	-	-	-	-	3	72	-
Management, business, and financial	20	20	-	-	-	-	3	80	-
Professional and related	34	34	-	-	-	-	3	66	-
Service	-	-	-	-	-	-	(³)	75	-
Sales and office	-	-	-	-	-	-	1	77	-
Sales and related	-	-	-	-	-	-	1	68	-
Office and administrative support	-	-	-	-	-	-	(³)	80	-
Natural resources, construction, and maintenance	-	-	-	-	-	-	4	83	-
Installation, maintenance, and repair	-	-	-	-	-	-	5	83	-
Production, transportation, and material moving	-	-	-	-	-	-	5	76	-
Production	-	-	-	-	-	-	1	74	-
Transportation and material moving	-	-	-	-	-	-	9	79	-
Full time	22	22	-	-	-	12	-	77	1
Part time	-	-	-	-	-	-	1	60	-
Nonunion	25	25	-	-	8	15	2	74	1
Average wage within the following categories ⁴ :									
Lowest 25 percent	-	-	-	-	-	-	(³)	67	-
Second 25 percent	-	-	-	-	-	-	1	78	-
Third 25 percent	19	19	-	-	-	-	5	81	(³)
Highest 25 percent	29	29	-	-	-	-	1	71	-
Highest 10 percent	37	37	-	-	-	-	1	63	-
Establishment characteristics									
Goods-producing industries	-	-	-	-	-	-	-	92	-
Service-providing industries	27	27	-	-	-	17	-	72	1
Trade, transportation, and utilities	-	-	-	-	-	-	5	75	-
1 to 99 workers	25	25	-	-	-	13	-	74	1
1 to 49 workers	30	30	-	-	-	16	-	69	1
50 to 99 workers	-	-	-	-	-	-	3	90	-
100 workers or more	22	22	-	-	-	-	1	78	-
100 to 499 workers	26	26	-	-	-	-	1	74	-
500 workers or more	-	-	-	-	-	-	-	87	-
Geographic areas									
Northeast	40	40	-	-	-	-	7	57	2
Middle Atlantic	27	27	-	-	-	18	-	69	4
South	28	28	-	-	-	-	1	72	-
South Atlantic	-	-	-	-	-	-	1	70	-
West South Central	29	28	-	-	-	-	3	71	-
Midwest	-	-	-	-	-	-	(³)	86	-
East North Central	-	-	-	-	-	-	1	81	-
West	-	-	-	-	-	-	2	82	-
Pacific	-	-	-	-	-	-	4	71	-

¹ Sum of workers with pre-tax and post-tax contributions may be greater than total because both methods of contribution are available to some employees.

² Under these plans, employees are allowed to have part or all of their post-tax retirement plan contributions grow tax free.

³ Less than 0.5.

⁴ 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 2014."

Note: Because of rounding, sums of individual items may not equal totals. Dashes indicate that no data were reported or that data do 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/glossary20142015.htm.