

**Table 8. Defined contribution retirement plans: Selected attributes, State and local government workers, National Compensation Survey, March 2010**

(All workers participating in defined contribution plans = 100 percent)

Characteristics	Employee contribution		Employee contribution option	
	Required	Not required	Pretax	Not pretax
All workers .....	58	42	77	23
<b>Worker characteristics</b>				
Management, professional, and related .....	56	44	74	26
Professional and related .....	55	45	73	27
Teachers .....	52	48	72	28
Primary, secondary, and special education school teachers .....	37	63	64	36
Service .....	60	40	78	22
Protective service .....	64	36	80	20
Sales and office .....	59	41	84	16
Office and administrative support .....	58	42	84	16
Natural resources, construction, and maintenance Production, transportation, and material moving ...	66	34	78	22
.....	57	43	–	–
Full time .....	58	42	77	23
Part time .....	62	38	75	25
Union .....	43	57	65	35
Nonunion .....	66	34	83	17
Average wage within the following categories: <sup>1</sup>				
Lowest 25 percent .....	62	38	83	17
Lowest 10 percent .....	63	37	83	17
Second 25 percent .....	61	39	80	20
Third 25 percent .....	54	46	72	28
Highest 25 percent .....	56	44	74	26
Highest 10 percent .....	61	39	71	29
<b>Establishment characteristics</b>				
Service-providing industries .....	58	42	77	23
Education and health services .....	55	45	71	29
Educational services .....	53	47	67	33
Elementary and secondary schools .....	38	62	59	41
Junior colleges, colleges, and universities	64	36	74	26
Health care and social assistance .....	61	39	81	19
Hospitals .....	64	36	79	21
Public administration .....	59	41	83	17
1 to 99 workers .....	62	38	–	–
1 to 49 workers .....	71	29	–	–
50 to 99 workers .....	48	52	–	–
100 workers or more .....	57	43	75	25
100 to 499 workers .....	62	38	91	9
500 workers or more .....	56	44	70	30

See footnotes at end of table.

**Table 8. Defined contribution retirement plans: Selected attributes, State and local government workers, National Compensation Survey, March 2010—Continued**

(All workers participating in defined contribution plans = 100 percent)

Characteristics	Employee contribution		Employee contribution option	
	Required	Not required	Pretax	Not pretax
State government .....	57	43	74	26
Local government .....	59	41	79	21
<b>Geographic areas</b>				
Middle Atlantic .....	72	28	80	20
East North Central .....	44	56	80	20
South Atlantic .....	49	51	65	35
East South Central .....	79	21	—	—
West South Central .....	—	—	92	8
Mountain .....	48	52	—	—
Pacific .....	36	64	66	34

<sup>1</sup> 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: 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/glossary20092010.htm](http://www.bls.gov/ncs/ebs/glossary20092010.htm).