

Table 5. Defined benefit retirement plans:¹ Open, soft and hard freeze plans, State and local government workers, National Compensation Survey, March 2014

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

Characteristics	Open plans ²	Soft freeze ³		Hard freeze ⁴
		All participants still accruing benefits	Some participants still accruing benefits	
All workers	40	60	(5)	(5)
Worker characteristics				
Management, professional, and related	40	60	—	—
Professional and related	41	59	—	—
Teachers	43	57	—	—
Primary, secondary, and special education school teachers	43	57	—	—
Service	41	59	—	—
Protective service	46	54	—	(5)
Sales and office	38	62	—	—
Office and administrative support	37	62	—	—
Natural resources, construction, and maintenance	40	60	—	—
Production, transportation, and material moving ...	41	58	—	—
Full time	40	59	(5)	(5)
Part time	37	62	—	—
Union	39	60	—	—
Nonunion	41	59	—	—
Average wage within the following categories ⁶ :				
Lowest 25 percent	41	59	—	—
Lowest 10 percent	38	62	—	(5)
Second 25 percent	40	60	—	—
Third 25 percent	38	62	—	—
Highest 25 percent	41	59	—	—
Highest 10 percent	43	56	—	—
Establishment characteristics				
Service-providing industries	40	60	(5)	(5)
Education and health services	40	60	—	—
Educational services	39	60	—	—
Elementary and secondary schools	40	59	—	—
Junior colleges, colleges, and universities	36	64	—	—
Health care and social assistance	43	57	—	—
Hospitals	43	57	—	—
Public administration	40	59	—	—
1 to 99 workers	45	54	—	—
1 to 49 workers	39	60	—	—
50 to 99 workers	50	49	—	—
100 workers or more	39	60	(5)	(5)
100 to 499 workers	40	60	—	—
500 workers or more	39	60	(5)	(5)

See footnotes at end of table.

Table 5. Defined benefit retirement plans:¹ Open, soft and hard freeze plans, State and local government workers, National Compensation Survey, March 2014—continued

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

Characteristics	Open plans ²	Soft freeze ³		Hard freeze ⁴
		All participants still accruing benefits	Some participants still accruing benefits	
State government	33	67	—	—
Local government	42	57	—	—
Geographic areas				
Northeast	30	70	(⁵)	—
New England	29	69	—	—
Middle Atlantic	30	70	—	—
South	38	62	—	—
South Atlantic	38	62	—	—
East South Central	43	57	—	—
West South Central	36	64	—	—
Midwest	48	50	—	1
East North Central	46	52	—	2
West North Central	53	47	—	—
West	43	57	—	—
Mountain	41	59	—	—
Pacific	44	56	—	—

¹ The 2014 estimates are not strictly comparable to corresponding estimates in previous years. See technical note for more information.

² Plans open to new participants.

³ New employees are not allowed in the plan. Benefit accruals may continue for existing participants.

⁴ Participants in these plans stop accruing benefits on the date the plan is frozen. The benefit the employee receives is calculated as of the day the plan was frozen.

⁵ Less than 0.5.

⁶ 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 ECEC data for March 2014.

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/glossary20132014.htm.