

**Table 7. Defined benefit frozen retirement plans:<sup>1,2</sup> Plan alternatives, State and local government workers, National Compensation Survey, March 2014**

(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>3</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	92	7	–	18	–
Professional and related .....	–	100	93	7	–	17	–
Teachers .....	–	100	94	6	–	19	–
Primary, secondary, and special education school teachers .....	–	100	94	6	–	19	–
Sales and office .....	–	100	92	8	–	19	1
Office and administrative support .....	–	100	92	8	–	20	1
Natural resources, construction, and maintenance .....	–	100	86	11	–	15	–
Production, transportation, and material moving ...	–	100	89	8	–	23	–
Part time .....	–	100	94	5	–	11	–
Union .....	–	100	92	7	–	24	( 4 )
Average wage within the following categories <sup>5</sup> :							
Lowest 25 percent .....	–	100	93	7	–	16	–
Lowest 10 percent .....	–	100	94	6	–	14	–
Highest 25 percent .....	–	100	93	7	–	20	–
Highest 10 percent .....	–	100	94	6	–	26	–
<b>Establishment characteristics</b>							
Service-providing industries:							
Education and health services .....	–	100	94	6	–	16	( 4 )
Educational services .....	–	100	94	6	–	17	–
Elementary and secondary schools .....	–	100	94	6	–	19	–
Junior colleges, colleges, and universities .....	–	100	95	4	–	9	–
Health care and social assistance .....	–	100	92	8	–	11	–
Hospitals .....	–	100	95	5	–	5	–
1 to 99 workers .....	–	100	88	–	–	–	–
1 to 49 workers .....	–	100	93	–	–	–	–
50 to 99 workers .....	–	100	82	–	–	–	–
100 workers or more:							
100 to 499 workers .....	–	100	91	8	–	20	–
State government .....	–	100	89	11	–	17	–

See footnotes at end of table.

**Table 7. Defined benefit frozen retirement plans:<sup>1,2</sup> Plan alternatives, State and local government workers, National Compensation Survey, March 2014—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>3</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	94	6	—	25	—
New England .....	—	100	97	3	—	3	—
Middle Atlantic .....	—	100	93	7	—	32	—
South							
East South Central .....	—	100	98	—	—	—	—
West South Central .....	—	100	96	—	—	—	—
Midwest .....	—	100	93	6	—	15	—
East North Central .....	—	100	96	3	—	22	—
West North Central .....	—	100	88	—	—	—	—
West .....	—	100	89	—	—	—	—
Mountain .....	—	100	96	—	—	—	—
Pacific .....	—	100	87	—	—	—	—

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

<sup>2</sup> The 2014 estimates are not strictly comparable to corresponding estimates in previous years. See technical note for more information.

<sup>3</sup> The sum of the individual components may be greater than the total because some employers offer more than one alternative.

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

<sup>5</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 ECEC data for March 2014.

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/glossary20132014.htm](http://www.bls.gov/ncs/ebs/glossary20132014.htm).