

Table 7. Defined benefit frozen retirement plans:¹ Plan alternatives, State and local government workers, National Compensation Survey, March 2015

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

Characteristics	No alternative to frozen plans	Alternatives to frozen plans	Alternatives to frozen plans ²				
			Modified existing defined benefit plan	New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan	Other
Worker characteristics							
Management, professional, and related	–	100	94	6	–	16	–
Professional and related	–	100	94	5	–	16	–
Teachers	–	100	96	4	–	17	–
Primary, secondary, and special education school teachers	–	100	96	4	–	18	–
Sales and office	–	100	93	7	–	18	1
Office and administrative support	–	100	93	6	–	18	1
Natural resources, construction, and maintenance	–	100	86	11	–	14	–
Production, transportation, and material moving	–	100	90	7	–	21	–
Average wage within the following categories: ³							
Highest 25 percent	–	100	96	4	–	17	–
Highest 10 percent	–	100	97	3	–	20	–
Establishment characteristics							
Service-providing industries:							
Education and health services	–	100	95	5	–	16	–
Educational services	–	100	95	5	–	16	–
Elementary and secondary schools	–	100	96	4	–	18	–
Junior colleges, colleges, and universities	–	100	92	–	–	11	–
Health care and social assistance	–	100	94	6	–	9	–
Hospitals	–	100	96	4	–	3	–
1 to 99 workers:							
1 to 49 workers	–	100	92	–	–	–	–
100 workers or more:							
100 to 499 workers	–	100	91	8	–	17	–
State government	–	100	90	10	–	15	–
Geographic areas							
Northeast:							
New England	–	100	96	4	–	3	–
South:							
East South Central	–	100	90	–	–	–	–
West South Central	–	100	95	3	–	–	–
Midwest							
East North Central	–	100	93	6	–	15	–
West North Central	–	100	97	–	–	23	–
West	–	100	87	–	–	–	–
Mountain	–	100	93	7	–	6	–
Pacific	–	100	94	–	–	–	–
	–	100	93	7	–	–	–

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

² The sum of the individual components may be greater than the total because some employers offer more than one alternative.

³ 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 2015.

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/glossary20142015.htm.