

Table 38. Deferred profit-sharing plans: Selected features, private industry workers, National Compensation Survey, 2012

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

Characteristics	Total	Employer contribution		
		Based on predetermined formula	Not based on predetermined formula	Not determinable
Worker characteristic				
All workers	100	15	82	3
Management, professional, and related	100	19	77	4
Management, business, and financial	100	22	73	5
Professional and related	100	—	81	—
Service	100	—	88	—
Sales and office	100	12	85	3
Sales and related	100	—	87	—
Office and administrative support	100	12	84	4
Natural resources, construction, and maintenance	100	—	87	—
Installation, maintenance, and repair	100	—	85	—
Production, transportation, and material moving	100	16	81	3
Production	100	—	86	—
Transportation and material moving	100	—	74	—
Full time	100	15	82	3
Part time	100	—	85	—
Nonunion	100	12	85	2
Average wage within the following categories: ¹				
Lowest 25 percent	100	—	90	—
Second 25 percent	100	—	90	—
Third 25 percent	100	15	81	4
Highest 25 percent	100	20	76	3
Highest 10 percent	100	21	76	3
Establishment characteristic				
Goods-producing industries	100	13	86	1
Manufacturing	100	—	86	—
Service-providing industries	100	15	81	3
Trade, transportation, and utilities	100	22	76	3
Financial activities	100	—	—	—
Finance and insurance	100	—	81	—
Education and health services	100	—	87	—

See footnotes at end of table.

Table 38. Deferred profit-sharing plans: Selected features, private industry workers, National Compensation Survey, 2012—Continued

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

Characteristics	Allocation formula						Not determinable
	Equally distributed	Proportional to earnings	Proportional to employee contributions	Based on earnings and service	Based on earnings and unit performance	Other	
Worker characteristic							
All workers	—	74	7	9	—	—	6
Management, professional, and related	—	69	—	—	—	—	4
Management, business, and financial	—	64	—	—	—	—	3
Professional and related	—	74	—	—	—	—	4
Service	—	84	—	—	—	—	11
Sales and office	—	79	—	10	—	—	6
Sales and related	—	67	—	—	—	—	11
Office and administrative support	—	84	—	7	—	—	3
Natural resources, construction, and maintenance	—	53	—	—	—	—	12
Installation, maintenance, and repair	—	63	—	—	—	—	5
Production, transportation, and material moving	—	77	—	—	—	—	8
Production	—	80	—	—	—	—	4
Transportation and material moving	—	73	—	—	—	—	13
Full time	—	76	7	8	—	—	6
Part time	—	53	—	—	—	—	15
Nonunion	—	75	7	9	—	—	5
Average wage within the following categories: ¹							
Lowest 25 percent	—	73	—	—	—	—	15
Second 25 percent	—	78	—	9	—	—	7
Third 25 percent	—	73	—	—	—	—	7
Highest 25 percent	—	73	13	—	—	—	3
Highest 10 percent	—	68	—	—	—	—	3
Establishment characteristic							
Goods-producing industries	—	73	—	—	—	—	5
Manufacturing	—	75	—	—	—	—	7
Service-providing industries	—	75	8	7	—	—	6
Trade, transportation, and utilities	—	69	—	—	—	—	10
Financial activities	—	90	—	—	—	—	2
Finance and insurance	—	92	—	—	—	—	1
Education and health services	—	82	—	—	—	—	3

See footnotes at end of table.

Table 38. Deferred profit-sharing plans: Selected features, private industry workers, National Compensation Survey, 2012—Continued

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

Characteristics	Total	Employer contribution		
		Based on predetermined formula	Not based on predetermined formula	Not determinable
1 to 99 workers	100	12	87	1
1 to 49 workers	100	—	86	—
50 to 99 workers	100	—	89	—
100 workers or more	100	17	78	5
100 to 499 workers	100	—	87	—
500 workers or more	100	30	66	4
Geographic area				
Middle Atlantic	100	—	81	—
East North Central	100	9	89	2
West North Central	100	—	70	—
South Atlantic	100	—	83	—
West South Central	100	—	83	—
Mountain	100	—	80	—
Pacific	100	—	—	—

See footnotes at end of table.

Table 38. Deferred profit-sharing plans: Selected features, private industry workers, National Compensation Survey, 2012—Continued

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

Characteristics	Allocation formula						
	Equally distributed	Proportional to earnings	Proportional to employee contributions	Based on earnings and service	Based on earnings and unit performance	Other	Not determinable
1 to 99 workers	—	75	—	—	—	—	5
1 to 49 workers	—	72	—	—	—	—	7
50 to 99 workers	—	84	—	—	—	—	(²)
100 workers or more	—	73	—	11	—	—	7
100 to 499 workers	—	73	—	—	—	—	4
500 workers or more	—	74	—	—	—	—	11
Geographic area							
Middle Atlantic	—	73	—	—	—	—	4
East North Central	—	80	—	—	—	—	11
West North Central	—	—	—	—	—	—	—
South Atlantic	—	76	—	—	—	—	3
West South Central	—	69	—	—	—	—	2
Mountain	—	88	—	—	—	—	3
Pacific	—	70	—	—	—	—	3

¹ 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 2012."
² Less than 0.5.

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/glossary20122013.htm.