Table 5. Standard errors for defined benefit plans: Integration with Social Security, State and local government workers, National Compensation Survey, 2007

Characteristics	With integrated formula	Type of integrated formula		Without	Not covered
		Social Security breakpoint ¹	Offset by Social Security ²	integrated formula	under Social Security
All workers	0.4	0.3	0.3	1.5	1.4
Worker characteristics					
Management, professional, and related Professional and related Teachers Primary, secondary, and special	0.4 0.4 (³)	0.4 0.3 (³)	0.2 0.2 (³)	1.5 1.6 2.2	1.4 1.5 2.2
education school teachers Service Protective service	(³) 0.9 1.2 0.4	(3) (3) (3) (3) 0.2	- 0.8 (³) 0.4	2.3 1.9 2.5 1.8	2.2 1.8 2.4 1.7
Office and administrative support Natural resources, construction, and	0.5	0.2	0.4	1.8	1.8
maintenanceProduction, transportation, and	0.9	(3)	0.7	3.3	(3)
material moving	(3)	(3)	(3)	3.4	3.0
Full time	0.4 1.7	0.3 (³)	0.3 (³)	1.6 2.5	1.5 2.1
Union Nonunion	0.5 0.5	(³) 0.4	0.4 0.4	1.8 1.8	1.6 1.7
Average wage less than \$15 per hour ⁴ Average wage \$15 per hour or higher ⁴	0.6 0.4	0.5 0.3	0.3 0.3	2.4 1.4	2.3 1.3
Average wage less than \$24 per hour ⁴ Average wage \$24 per hour or higher ⁴	0.6 0.4	0.3 0.3	0.5 0.3	1.7 1.6	1.6 1.5
Establishment characteristics					
Education and health services Educational services Elementary and secondary schools	0.4 0.5 0.4	(3) (3) (3)	0.1 0.1 0.1	1.7 1.9 2.0	1.6 1.8 1.9
Junior colleges, colleges, and universities Health care and social assistance Hospitals	(³) 1.3 (³)	(3) (3) (3)	(3) (3) (3)	3.9 2.2 3.3	3.3 1.9 1.4
Public administration	0.9	0.4	0.8	1.8	1.6
1 to 99 workers 1 to 49 workers 50 to 99 workers 100 workers or more 100 to 499 workers 500 workers or more	(3) (3) (3) 0.4 (3) 0.4	(3) (3) (3) 0.3 (3) 0.3	0.5 0.8 (³) 0.3 (³) 0.3	4.0 4.8 5.1 1.4 3.1 1.3	(3) (3) 5.0 1.3 3.0 1.1
State government Local government	(³) 0.4	(³) 0.2	(³) 0.4	2.1 1.7	1.8 1.6

See footnotes at end of table.

Table 5. Standard errors for defined benefit plans: Integration with Social Security, State and local government workers, National Compensation Survey, 2007—Continued

Characteristics	With integrated formula	Type of integrated formula		Without	Not covered
		Social Security breakpoint ¹	Offset by Social Security ²	integrated formula	under Social Security
Geographic areas New England	(3) (3) (3) 0.2 (3) (3)	(3) (3) - (3) 0.2 (3) (3) (3)	4.2 (3) (3) (3) (3) (3) (3) (3) -	4.9 2.7 0.9 4.2 2.6 6.9 3.6 16.3 3.6	3.1 2.8 (³) 4.3 2.6 (³) (³) (³) 2.6

¹ Formula applies lower benefit rate to earnings subject to FICA (Social Security) taxes.
² Benefit as calculated by formula is reduced by

for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

NOTE: Dash indicates no workers in this category.

portion of primary Social Security payment.

3 These data do not meet publication criteria.

4 The wage breakouts are based on the average wage