

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, National Compensation Survey, March 2011**

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

Characteristics	Alternatives to frozen plans available	Alternatives for employees in frozen plans <sup>2</sup>		
		New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan
All workers .....	100	89	7	22
<b>Worker characteristics</b>				
Management, professional, and related .....	100	92	6	22
Professional and related .....	100	93	5	22
Teachers .....	100	100	—	22
Primary, secondary, and special education school teachers .....	100	100	—	23
Service .....	100	85	8	18
Protective service .....	100	87	3	—
Sales and office .....	100	82	9	37
Office and administrative support .....	100	81	9	39
Natural resources, construction, and maintenance .....	100	81	16	—
Production, transportation, and material moving .....	100	90	—	15
Full time .....	100	88	8	23
Part time .....	100	98	—	19
Union .....	100	88	9	23
Nonunion .....	100	91	4	20
Average wage within the following categories: <sup>3</sup>				
Lowest 25 percent .....	100	90	5	31
Lowest 10 percent .....	100	81	9	32
Second 25 percent .....	100	86	10	23
Third 25 percent .....	100	80	13	19
Highest 25 percent .....	100	95	4	20
Highest 10 percent .....	100	97	—	18
<b>Establishment characteristics</b>				
Service-providing industries .....	100	89	8	22
Education and health services .....	100	92	6	21
Educational services .....	100	97	2	22
Elementary and secondary schools .....	100	98	—	26
Junior colleges, colleges, and universities .....	100	92	—	—
Health care and social assistance .....	100	70	29	—
Hospitals .....	100	70	30	7
Public administration .....	100	82	10	—
1 to 99 workers .....	100	90	—	—
1 to 49 workers .....	100	82	—	—
50 to 99 workers .....	100	95	—	—
100 workers or more .....	100	88	8	21
100 to 499 workers .....	100	87	—	25
500 workers or more .....	100	89	9	20

See footnotes at end of table.

**Table 7. Defined benefit frozen retirement plans:<sup>1</sup> Plan alternatives, State and local government workers, National Compensation Survey, March 2011—Continued**

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

Characteristics	Alternatives to frozen plans available	Alternatives for employees in frozen plans <sup>2</sup>		
		New defined benefit plan	Enhanced existing defined contribution plan	New defined contribution plan
State government .....	100	77	18	—
Local government .....	100	95	2	21
<b>Geographic areas</b>				
New England .....	100	98	—	—
Middle Atlantic .....	100	78	21	—
East North Central .....	100	93	—	44
South Atlantic .....	100	77	—	32
West South Central .....	100	90	—	—
Pacific .....	100	99	—	51

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

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

<sup>3</sup> The categories are based on the average wage for each occupation surveyed, which may include workers with earnings both above and below the threshold. The average wages are based on the estimates published in

the "National Compensation Survey: Occupational Earnings in the United States, 2010." See Technical Note for more details.

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/glossary20102011.htm](http://www.bls.gov/ncs/ebs/glossary20102011.htm).