Table 7. Standard errors for defined benefit frozen retirement plans: Plan alternatives, State and local government workers, National Compensation Survey, March 2011

| Characteristics   | Alternatives<br>to frozen<br>plans<br>available | Alternatives for employees in frozen plans           |   |   |
|---|---|--|---|---|
|   |   | New defined benefit plan                             | Enhanced<br>existing<br>defined<br>contribution<br>plan | New defined contribution plan             |
| All workers   | 0.0   | 1.2  | 0.8   | 4.2                                       |
| Worker characteristics  |   |  |   |   |
| Management, professional, and related  Professional and related  Teachers  Primary, secondary, and special education  | 0.0<br>0.0<br>0.0                               | 1.1<br>1.1<br>0.2                                    | 0.8<br>0.9<br>-   | 4.6<br>4.2<br>3.5                         |
| Service   | 0.0<br>0.0<br>0.0                               | 0.3<br>2.7<br>5.1                                    | -<br>0.9<br>1.1   | 2.8<br>4.6<br>-                           |
| Sales and office  | 0.0<br>0.0<br>0.0<br>0.0                        | 3.6<br>3.8<br>3.1<br>7.2                             | 1.8<br>2.0<br>2.4<br>-                                  | 7.2<br>7.4<br>-<br>4.3                    |
| Full time   | 0.0<br>0.0                                      | 1.3<br>0.9   | 0.9<br>-  | 4.5<br>5.4                                |
| Union Nonunion  | 0.0<br>0.0                                      | 1.5<br>1.9   | 1.0<br>1.0  | 4.9<br>4.3                                |
| Average wage within the following categories:2 Lowest 25 percent Lowest 10 percent Second 25 percent Third 25 percent Highest 25 percent Highest 10 percent   | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0          | 2.4<br>5.9<br>2.4<br>2.6<br>0.7<br>0.7               | 1.4<br>2.8<br>1.6<br>1.6<br>0.6                         | 5.7<br>8.2<br>6.5<br>5.6<br>3.1<br>2.4    |
| Establishment characteristics   |   |  |   |   |
| Service-providing industries  Education and health services  Educational services  Elementary and secondary schools  Junior colleges, colleges, and universities  Health care and social assistance  Hospitals  Public administration | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0   | 1.2<br>1.1<br>1.0<br>0.9<br>3.7<br>4.1<br>4.5<br>3.1 | 0.8<br>0.9<br>0.8<br>-<br>-<br>3.9<br>4.5<br>2.2        | 4.3<br>2.9<br>2.9<br>3.0<br>—<br>—<br>0.9 |
| 1 to 99 workers  1 to 49 workers  50 to 99 workers  100 workers or more  100 to 499 workers  500 workers or more  | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0          | 5.0<br>13.2<br>2.6<br>1.2<br>3.3<br>1.2              | 2.2<br>-<br>-<br>0.9<br>-<br>1.0                        | -<br>-<br>-<br>3.8<br>6.2<br>3.3          |

See footnotes at end of table.

Table 7. Standard errors for defined benefit frozen retirement plans: Plan alternatives, State and local government workers, National Compensation Survey, March 2011—Continued

| Characteristics                                      | Alternatives<br>to frozen<br>plans<br>available | Alternatives for employees in frozen plans |   |                               |
|--|---|--|---|-------------------------------|
|  |   | New defined benefit plan                   | Enhanced<br>existing<br>defined<br>contribution<br>plan | New defined contribution plan |
| State government  Local government  Geographic areas | 0.0<br>0.0                                      | 3.9<br>1.1                                 | 3.0<br>0.8  | _<br>2.7                      |
| New England  | 0.0<br>0.0                                      | 2.5<br>2.1<br>2.8<br>4.4<br>7.0<br>0.5     | -<br>2.0<br>-<br>-<br>-<br>-                            | -<br>5.1<br>5.4<br>-<br>13.9  |

Plans closed to new workers or plans that cease accruals for some or all plan participants.
The categories are based on the average wage for

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.

<sup>&</sup>lt;sup>2</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