

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

Characteristics	No alternative to frozen plans	Alternatives to frozen plans	Alternatives to frozen plans					
			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	–	0.0	1.0	1.0	–	2.0	–	
Professional and related	–	0.0	1.0	1.0	–	1.8	–	
Teachers	–	0.0	0.8	0.8	–	1.9	–	
Primary, secondary, and special education school teachers	–	0.0	0.8	0.7	–	2.1	–	
Sales and office	–	0.0	1.5	1.4	–	2.2	0.4	
Office and administrative support	–	0.0	1.5	1.4	–	2.2	0.4	
Natural resources, construction, and maintenance	–	0.0	2.3	2.2	–	2.5	–	
Production, transportation, and material moving ...	–	0.0	2.8	2.2	–	4.3	–	
Average wage within the following categories: ²								
Highest 25 percent	–	0.0	0.6	0.5	–	1.7	–	
Highest 10 percent	–	0.0	0.8	0.8	–	3.1	–	
Establishment characteristics								
Service-providing industries:								
Education and health services	–	0.0	0.9	0.9	–	1.7	–	
Educational services	–	0.0	1.0	1.0	–	1.8	–	
Elementary and secondary schools	–	0.0	0.7	0.6	–	1.8	–	
Junior colleges, colleges, and universities	–	0.0	3.2	–	–	3.0	–	
Health care and social assistance	–	0.0	1.8	1.8	–	2.3	–	
Hospitals	–	0.0	1.1	1.1	–	0.9	–	
1 to 99 workers:								
1 to 49 workers	–	0.0	4.8	–	–	–	–	
100 workers or more:								
100 to 499 workers	–	0.0	1.5	1.4	–	2.9	–	
State government	–	0.0	2.5	2.5	–	3.2	–	
Geographic areas								
Northeast:								
New England	–	0.0	0.8	0.8	–	0.9	–	
South:								
East South Central	–	0.0	7.2	–	–	–	–	
West South Central	–	0.0	2.1	1.5	–	–	–	
Midwest	–	0.0	2.3	2.3	–	3.8	–	
East North Central	–	0.0	1.1	–	–	5.8	–	
West North Central	–	0.0	6.1	–	–	–	–	
West	–	0.0	2.5	2.5	–	2.6	–	
Mountain	–	0.0	4.7	–	–	–	–	
Pacific	–	0.0	3.0	3.0	–	–	–	

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

² 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.