

**Table 27. Standard errors for cash balance plans: Employer contributions, private industry workers, National Compensation Survey, 2014**

Characteristics	Flat rate percentage contribution	Mean flat rate (in percent)	Variable percentage contribution	Contributions vary by				
				Social Security taxable wage base	Age	Service	Earnings	Other
<b>Worker characteristics</b>								
All workers .....	3.5	0.24	3.5	1.7	4.2	4.2	-	-
Management, professional, and related .....	-	-	-	2.5	5.2	5.5	-	-
Management, business, and financial .....	-	-	-	3.6	7.1	7.0	-	-
Professional and related .....	-	-	-	-	5.7	7.2	-	-
Service .....	-	-	-	-	-	8.9	-	-
Sales and office .....	-	-	-	2.6	6.5	6.5	-	-
Sales and related .....	-	-	-	-	11.5	10.8	-	-
Office and administrative support .....	-	-	-	2.8	6.6	6.0	-	-
Natural resources, construction, and maintenance .....	-	-	-	-	10.3	10.7	-	-
Installation, maintenance, and repair .....	-	-	-	-	12.6	12.7	-	-
Production, transportation, and material moving .....	-	-	-	-	3.9	5.4	-	-
Production .....	-	-	-	-	2.3	9.5	-	-
Transportation and material moving .....	-	-	0.0	-	8.3	0.4	-	-
Full time .....	3.4	0.24	3.4	1.8	4.1	4.2	-	-
Part time .....	-	-	-	-	10.9	12.5	-	-
Union .....	-	-	-	-	14.6	6.2	-	-
Nonunion .....	3.7	0.23	3.7	1.8	4.3	4.4	-	-
Average wage within the following categories <sup>1</sup> :								
Second 25 percent .....	-	-	-	2.9	8.7	8.1	-	-
Third 25 percent .....	2.7	0.23	2.7	2.0	5.4	4.3	-	-
Highest 25 percent .....	-	-	-	2.2	5.1	5.4	-	-
Highest 10 percent .....	-	-	-	-	5.2	6.8	-	-
Service-providing industries .....	-	-	-	1.9	4.7	4.4	-	-
Trade, transportation, and utilities .....	5.0	0.31	5.0	-	7.1	7.0	-	-
Utilities .....	8.3	0.33	8.3	-	7.9	-	-	-
Financial activities .....	-	-	-	3.4	6.0	6.7	-	-
Finance and insurance .....	-	-	-	3.5	6.0	6.7	-	-
Credit intermediation and related activities ..	-	-	-	-	9.9	11.5	-	-
Insurance carriers and related activities .....	-	-	-	6.1	7.3	6.2	-	-
1 to 99 workers .....	-	-	-	-	5.7	6.2	-	-
1 to 49 workers .....	-	-	-	-	7.0	7.7	-	-
50 to 99 workers .....	-	-	-	-	13.7	13.3	-	-
100 workers or more .....	-	-	-	1.8	4.8	4.9	-	-
100 to 499 workers .....	-	-	-	-	7.0	7.0	-	-
500 workers or more .....	-	-	-	2.8	6.4	6.3	-	-

See footnotes at end of table.

**Table 27. Standard errors for cash balance plans: Employer contributions, private industry workers, National Compensation Survey, 2014—continued**

Characteristics	Flat rate percentage contribution	Mean flat rate (in percent)	Variable percentage contribution	Contributions vary by				
				Social Security taxable wage base	Age	Service	Earnings	Other
<b>Geographic areas</b>								
Northeast .....	—	—	—	—	7.5	8.8	—	—
New England .....	—	—	—	—	—	15.4	—	—
Middle Atlantic .....	—	—	—	—	7.3	9.0	—	—
South .....	2.2	0.40	2.2	3.1	4.8	4.9	—	—
South Atlantic .....	—	—	—	2.2	5.2	6.5	—	—
West South Central .....	—	—	—	—	8.6	9.7	—	—
Midwest .....	—	—	—	—	9.8	8.4	—	—
East North Central .....	—	—	—	—	15.7	11.6	—	—
West North Central .....	—	—	—	—	6.0	9.2	—	—
West .....	—	—	—	—	12.9	13.0	—	—
Pacific .....	—	—	—	—	7.1	8.2	—	—

<sup>1</sup> 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 2014."

Note: 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/glossary20142015.htm](http://www.bls.gov/ncs/ebs/glossary20142015.htm).