

Table 20. Deferred profit-sharing plans: Plan features, private industry workers, 2019

(All workers participating in deferred profit-sharing plans = 100 percent)

Characteristics	Employer contribution		
	Based on predetermined formula	Not based on predetermined formula	Not determinable
Worker characteristics			
All workers	15	84	1
Management, professional, and related	20	78	2
Management, business, and financial	13	87	—
Professional and related	26	71	3
Sales and office	—	91	—
Office and administrative support	—	87	—
Production, transportation, and material moving	15	85	—
Full time	16	84	1
Part time	—	87	—
Nonunion	13	87	1
Average wage within the following categories ¹ :			
Lowest 25 percent	—	96	—
Second 25 percent	12	88	—
Third 25 percent	19	80	1
Highest 25 percent	20	79	1
Highest 10 percent	—	74	—
Service-providing industries	—	90	—
1 to 99 workers	—	97	—
1 to 49 workers	—	97	—
50 to 99 workers	—	97	—
100 workers or more	27	73	—
100 to 499 workers	—	82	—
500 workers or more	45	55	—
Geographic areas			
Northeast	—	80	—
Middle Atlantic	—	87	—
South	25	75	—
South Atlantic	—	80	—
Midwest	—	87	—
West	—	90	—
Pacific	—	93	—

See footnotes at end of table.

Table 20. Deferred profit-sharing plans: Plan features, private industry workers, 2019—continued

(All workers participating in deferred profit-sharing plans = 100 percent)

Characteristics	Allocation formula						
	Equally distributed	Proportional to earnings	Proportional to employee contributions	Based on earnings and service	Based on earnings and unit performance	Other	Not determinable
Worker characteristics							
All workers	—	63	—	15	—	—	17
Management, professional, and related	—	65	—	—	—	—	13
Management, business, and financial	—	66	—	11	—	—	19
Professional and related	—	64	—	—	—	—	9
Sales and office	—	—	—	—	—	—	—
Office and administrative support	—	76	—	—	—	—	14
Production, transportation, and material moving	—	59	—	—	—	—	17
Full time	—	65	—	15	—	—	16
Part time	—	—	—	—	—	—	—
Nonunion	—	65	—	14	—	—	19
Average wage within the following categories ¹ :							
Lowest 25 percent	—	—	—	—	—	—	—
Second 25 percent	—	—	—	—	—	—	—
Third 25 percent	—	62	—	19	—	—	13
Highest 25 percent	—	66	—	—	—	—	12
Highest 10 percent	—	63	—	—	—	—	13
Service-providing industries	—	—	—	—	—	—	—
1 to 99 workers	—	61	—	—	—	—	19
1 to 49 workers	—	69	—	—	—	—	15
50 to 99 workers	—	—	—	—	—	—	—
100 workers or more	—	65	—	14	—	—	16
100 to 499 workers	—	—	—	—	—	—	—
500 workers or more	—	73	—	21	—	—	6
Geographic areas							
Northeast	—	65	—	—	—	—	18
Middle Atlantic	—	64	—	—	—	—	16
South	—	66	—	23	—	—	10
South Atlantic	—	65	—	—	—	—	13
Midwest	—	65	—	—	—	—	9
West	—	—	—	—	—	—	—
Pacific	—	—	—	—	—	—	—

¹ 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 2019."

Note: Because of rounding, sums of individual items may not equal totals. 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 Retirement Benefit Terms" at www.bls.gov/ncs/ebs/detailedprovisions/2019/ownership/private/glossary-retirement.htm.

Source: U.S. Bureau of Labor Statistics, National Compensation Survey.