

Table 5. Defined benefit frozen retirement plans:¹ Benefits accrual, private industry workers, National Compensation Survey, March 2010

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

Characteristics	Retirement benefit accrual ²		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
All workers	71	7	22
Worker characteristics			
Management, professional, and related	67	–	–
Management, business, and financial	62	7	31
Professional and related	71	13	17
Service	71	–	–
Protective service	82	–	–
Sales and office	73	3	24
Sales and related	82	3	15
Office and administrative support	69	4	27
Natural resources, construction, and maintenance	85	3	12
Construction, extraction, farming, fishing, and forestry	88	–	–
Installation, maintenance, and repair	85	3	12
Production, transportation, and material moving ...	74	6	21
Production	75	–	–
Transportation and material moving	71	–	–
Full time	71	7	22
Part time	76	–	–
Union	86	–	–
Nonunion	68	7	25
Average wage within the following categories: ³			
Lowest 25 percent	76	–	–
Second 25 percent	70	4	26
Third 25 percent	69	6	25
Highest 25 percent	72	9	19
Highest 10 percent	70	–	–
Establishment characteristics			
Goods-producing industries	73	9	18
Manufacturing	74	8	18
Service-providing industries	71	6	24
Trade, transportation, and utilities	88	1	11
Wholesale trade	87	–	–
Retail trade	89	–	–
Transportation and warehousing	85	–	–
Utilities	92	–	–

See footnotes at end of table.

Table 5. Defined benefit frozen retirement plans:¹ Benefits accrual, private industry workers, National Compensation Survey, March 2010—Continued

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

Characteristics	Retirement benefit accrual ²		
	All existing participants continue to accrue benefits	Some existing participants continue to accrue benefits	No existing participants continue to accrue benefits
Information	72	—	—
Financial activities:			
Finance and insurance:			
Insurance carriers and related activities	56	—	—
Professional and business services	59	—	—
Education and health services	87	4	9
Educational services:			
Junior colleges, colleges, and universities	78	—	—
Health care and social assistance	88	4	8
1 to 99 workers	62	4	35
1 to 49 workers	59	—	—
50 to 99 workers	65	—	—
100 workers or more	74	7	19
100 to 499 workers	80	—	—
500 workers or more	69	10	21
Geographic areas			
New England	61	—	—
Middle Atlantic	66	—	—
East North Central	72	—	—
West North Central	63	—	—
South Atlantic	75	6	20
West South Central	79	5	16
Pacific	73	—	—

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

² Benefit accruals are for existing participants since the plan was closed to new workers or stopped accruing benefits.

³ 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, 2009." See Technical Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals. 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/glossary20092010.htm.