Trait	@Table Variables	#Temp Tables
Can go parallel	No	Yes
Can participate in a transaction	No	Yes
Writes to the log file	Yes	Yes
Writes only to memory	No	No
Has statistics	No	Yes
Effects recompile	No	Yes
Allows indexes	No	Yes
Can be used with SELECT INTO	No	Yes
Can be accessed in nested stored procedures	No	Yes
Can be globally scoped	No	Yes
Can be used in user defined functions	Yes	No
Can insert from EXEC	Yes	Yes
Can be truncated	No	Yes
Can be altered	No	Yes