



2012 Management Compensation Report for Not-For-Profit Organizations

CONDUCTED BY: PRM CONSULTING GROUP
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“People Really Matter”

**A Fully Integrated Complement of HR
Solutions and People Strategies**

2012

**Management Compensation Report
Not-for-Profit Organizations**

September 2012

Data Effective July 1, 2012

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I. Introduction

A. Overview

This is the 31st edition of the annual survey report of management positions in not-for-profit organizations. The survey collected and tabulated total cash compensation (base salary plus other additional cash) and salary range data on a total of 100 positions. The prevalence of special benefits and perquisites was surveyed for Top Executive and Deputy Executive Officer positions as well as for other positions at the top staff and department staff levels, while compensation practices data were surveyed by organization type. The compensation practices section covers salary management, pensionable earnings limits, retirement and savings plans, medical benefits, paid time off, variable compensation, and board compensation.

The report includes individual summary tables for all positions covered in the survey. The tables contain base salary statistics for each position reported by total respondents, geographical location, organization type, organization budget, total employees, and time in position.

B. Survey Respondents

This year's survey questionnaire was completed and returned by a total of 369 organizations. Of the total respondents, 227 organizations (or 61% of them) also participated in the 2011 survey.

The names of the survey respondents are listed in Table 1 in alphabetical order by type:

- **Trade associations** represent companies, industries or other organization groups.
- **Professional associations** represent individuals associated with specialized occupations.
- **Educational organizations** provide and/or promote educational activities.
- **Health and social welfare organizations** provide and/or promote public health and social welfare services.

I. Introduction

- **Other associations** represent organizations that fall into more than one category or survey respondents not included in the above categories.

Table 2 contains a profile of the survey respondents. Most survey respondents (73 organizations, or 19%) are located in Washington, DC. Virginia (representing primarily the Northern Virginia area) represents the second largest group of this year's survey respondents (approximately 15% of total). Professional associations are the largest group by organization type, representing 30% of all respondents. Most respondents have annual budgets of \$60.0 million or more, or a staff size of 250 or more employees.

* * * * *

The continued success of this survey would not be possible without your organization's participation. We appreciate both those organizations that have supported this endeavor from its inception, as well as new survey respondents, and we hope that the survey is helpful in your organization's compensation planning.

Listing of Survey Respondents by Organization Type

Trade Associations

- * Ad Council
- * Air-Conditioning, Heating and Refrigeration Institute
- American Bankers Association
- * American Chemistry Council
- American Cleaning Institute
- American Fuel and Petrochemical Manufacturers
- * American Gas Association
- * American Public Transportation Association
- * American Society of Travel Agents
- American Waterways Operators
- American Wind Energy Association
- * AMT - The Association for Manufacturing Technology
- Associated General Contractors of California

- BPA Worldwide
- * Business Software Alliance

- California Hospital Association
- * CCIM Institute
- Chlorine Institute
- * Consumer Data Industry Association
- Consumer Healthcare Products Association
- Council on Foundations
- * Craft and Hobby Association

- * Distilled Spirits Council of the US

- * Healthcare Distribution Management Association

- * International Council of Shopping Centers
- * International Franchise Association

- * Kitchen Cabinet Manufacturers Association

- * Metal Powder Industries Federation
- Metals Service Center Institute

Listing of Survey Respondents by Organization Type

- National Apartment Association
- * National Association of Chain Drug Stores
- National Association of Colleges and Employers
- * National Association of Convenience Stores
- * National Association of Home Builders
- National Association of Manufacturers
- * National Association of Music Merchants
- National Council for International Visitors
- * National Defense Industrial Association
- * National Electrical Manufacturers Association
- * National Propane Gas Association
- * National Rural Electric Cooperative Association
- * National Sporting Goods Association
- National Stone, Sand, and Gravel Association
- * NTEA – The Association for the Work Truck Industry
- * Nuclear Energy Institute

- Personal Care Products Council
- * Property Casualty Insurers Association of America

- Security Industry Association
- Society of Chemical Manufacturers and Affiliates
- Solar Energy Industries Association (SEIA)
- Surety and Fidelity Association

- * Toy Industry Association
- * Trusight

US Soybean Export Council

Professional Associations

- * Academy of Nutrition and Dietetics
- Academy of Television Arts and Sciences
- * American Academy of Dermatology
- American Academy of Family Physicians
- American Academy of Orthopaedic Surgeons
- * American Animal Hospital Association

Listing of Survey Respondents by Organization Type

- * American Anthropological Association
- * American Association for the Advancement of Science
- * American Association of Motor Vehicle Administrators
- * American Association of Pharmaceutical Scientists
- * American Association of Physicists in Medicine
- American Bar Association
- * American Biological Safety Association
- * American Chemical Society
- * American College of Chest Physicians
- * American College of Emergency Physicians
- * American College of Foot and Ankle Surgeons
- American College of Radiology
- American College of Surgeons
- American Dental Association
- American Geosciences Institute
- * American Immigration Lawyers Association
- * American Industrial Hygiene Association
- * American Institute for Chemical Engineers
- * American Marketing Association
- American Massage Therapy Association
- * American Mathematical Society
- * American Medical Association
- * American Meteorological Society
- American Occupational Therapy Association
- * American Oil Chemists' Society
- * American Physiological Society
- American Phytopathological Society
- American Psychiatric Association
- * American Railway Engineering and Maintenance-of-Way Association
- * American Society for Cell Biology
- American Society for Nondestructive Testing
- * American Society for Nutrition
- * American Society for Quality
- * American Society for Therapeutic Radiology and Oncology
- * American Society of Agricultural and Biological Engineers
- * American Society of Anesthesiologists
- * American Society of Civil Engineers
- * American Society of Clinical Oncology
- * American Society of Heating, Refrigerating and Air Conditioning Engineers

Listing of Survey Respondents by Organization Type

- * American Society of Mechanical Engineers
- * American Society of Naval Engineers
- American Society of Pension Professionals and Actuaries
- * American Society of Safety Engineers
- American Thoracic Society
- * American Urological Association
- American Veterinary Medicine Association
- American Water Resources Association
- Appraisal Institute
- * ASAE and The Center for Association Leadership
- * ASIS International
- * ASM International
- * Association for Financial Professionals
- Association for Professionals in Infection Control and Epidemiology
- Association for Women in Science
- * Association of Fundraising Professional

- California Park and Recreation Society
- * College of American Pathologists
- Conference of State Bank Supervisors
- Construction Specifications Institute
- * Credit Union Executives Society

- * Electrochemical Society

- * Fabricators and Manufacturers Association

- * Human Factors and Ergonomics Society

- * IEEE
- Institute of Environmental Sciences and Technology
- * Institute of Food Technologists
- * Institute of Industrial Engineers
- * Institute of Internal Auditors
- Institute of Transportation Engineers
- * International Association for the Study of Pain
- * International Association of Privacy Professionals
- * International Facility Management Association
- International Society for Technology in Education

Listing of Survey Respondents by Organization Type

- * International Society of Automation

- * Laser Institute of America

- * Manufacturers Alliance for Productivity and Innovation
- Marine Technology Society
- Mathematical Association of America
- * Medical Society of the State of New York
- * MGMA-ACMPE
- * Minerals, Metals, and Materials Society
- * Modern Language Association of America

- NACE International
- * National Association of Insurance and Financial Advisors
- National Association of State Auditors, Comptrollers and Treasurers
- National Athletic Trainers Association
- * National Electrical Manufacturers Representatives Association
- National Funeral Directors Association
- National Recreation and Park Association
- * National Society of Professional Engineers

- * Oncology Nursing Society
- * Optical Society of America

- * Pediatric Nursing Certification Board
- * Project Management Institute

- * Radiological Society of North America

- * SAE International
- * Seismological Society of America
- Society for Human Resource Management
- Society for Imaging Science and Technology
- Society for Industrial and Applied Mathematics
- * Society of Actuaries
- * Society of American Military Engineers
- * Society of Exploration Geophysicists
- * Society of Motion Picture and Television Engineers
- * Society of Petroleum Engineers

Listing of Survey Respondents by Organization Type

- * Society of Thoracic Surgeons
- * Society of Women Engineers
- * SPIE

Educational Organizations

- ACT
- * American Association for Cancer Research
- * American Association of Colleges of Osteopathic Medicine
- American Association of Community Colleges
- * American Astronomical Society
- American Craft Council
- American Educational Research Association
- American Geophysical Union
- * American Institute of Physics
- * American Physical Society
- * American Registry for Diagnostic Medical Sonography
- American Society for Microbiology
- American Society for Pharmacology and Experimental Therapeutics
- American Watchmakers-Clockmakers Institute
- * American Water Works Association
- * AOAC International
- ASCD
- * Association for Computing Machinery
- * Association for Iron and Steel Technology
- * Association for Research in Vision and Ophthalmology
- * Association for the Advancement of Artificial Intelligence
- Association of American Colleges and Universities
- Association of Theological Schools

- * BetterInvesting
- * Biophysical Society

- * Center for Creative Leadership
- * Coastal and Estuarine Research Foundation
- Communities In Schools
- * Council for Agricultural Science and Technology

Listing of Survey Respondents by Organization Type

- Ecological Society of America
- * Endocrine Society
- Engineers Without Borders

- * Geochemical Society
- Government Finance Officers Association

- * High/Scope Educational Research Foundation

- Illuminating Engineering Society
- * Institute of International Education
- * Institute of Mathematical Statistics
- * International Centre for Diffraction Data
- * International Foundation of Employee Benefit Plans

- * Jobs for the Future
- * Joint Commission
- Junior Achievement USA

- * Materials Research Society

- * NACME
- * National Council of Examiners for Engineering and Surveying
- * National Ground Water Association
- * National School Boards Association

- * Road Scholar / Elderhostel

- * Sigma Xi
- Society of Economic Geologists

- * Water Environment Federation

Health and Social Welfare Organizations

- * AlphaNet
- ALS Association
- Alzheimer's Association

Listing of Survey Respondents by Organization Type

- American Association for Clinical Chemistry
- American Autoimmune Related Diseases Association
- * American Cancer Society
- * American Diabetes Association
- * American Foundation for Suicide Prevention
- * American Foundation for the Blind
- * American Heart Association
- * American Kidney Fund
- * American Liver Foundation
- * American Lung Association
- Amherst H. Wilder Foundation
- * Arthritis Foundation
- Association of Healthcare Philanthropy
- * Association of Junior Leagues International
- * Asthma and Allergy Foundation
- Autism Society of America

- * Barth Syndrome Foundation
- * Boy Scouts of America
- * Boys and Girls Clubs of America
- * Braille Institute

- Children's Inn at NIH
- * Cystic Fibrosis Foundation

- * Easter Seals
- * Elizabeth Glaser Pediatric AIDS Foundation

- * Feeding America
- Forum for Youth Investment

- * Girl Scouts of the USA
- * GLSEN

- * Help Hospitalized Veterans
- * Huntington's Disease Society of America
- * Hydrocephalus Association

- LAM Foundation

Listing of Survey Respondents by Organization Type

- * Lance Armstrong Foundation
- * LeadingAge
Leukemia and Lymphoma Society
- * Long Island Association for AIDS Care
Lupus Foundation of America

- March of Dimes Birth Defects Foundation
Mesothelioma Applied Research Foundation
- * Mosaic

- National 4-H Council
National Alopecia Areata Foundation
- * National Center for Missing and Exploited Children
- * National Council on Aging
- * National Down Syndrome Society
- * National Eczema Association
- * National Foundation for Ectodermal Dysplasias
National Hemophilia Foundation
National Hispanic Council on Aging
National Kidney Foundation
- * National Marfan Foundation
- * National Multiple Sclerosis Society
- * National Psoriasis Foundation

- * Osteogenesis Imperfecta Foundation

- * Parkinson's Action Network
- * PKD Foundation
Planned Parenthood Federation of America
- * Prevent Blindness America
Prison Fellowship

- * RESOLVE: The National Infertility Association

- * Save the Children
- * Senior Service America
- * Sjögren's Syndrome Foundation
- * Spina Bifida Association of America
Susan G. Komen for the Cure

Listing of Survey Respondents by Organization Type

- * The Arc of the United States
- * Tourette Syndrome Association
- * Tuberous Sclerosis Alliance

- * United Service Organizations
- * Us TOO International

- * Volunteers of America
- * Volunteers of America Texas

YMCA of the USA

- * Youth Advocate Programs
- * Young Audiences

- * Zero To Three

Other Associations

AARP

- * Accreditation Board for Engineering and Technology
- American Association of Critical-Care Nurses
- * American Benefits Council
- * American Forest Foundation
- American National Standards Institute
- American Rivers
- ASPCA

Baptist World Alliance

Bill and Melinda Gates Foundation

Biomedical Research Foundation of NW LA

Board Source

- * BPO Elks of the USA

Bright Hope

Carnegie Endowment for International Peace

Catholic Foundation

- * Consumer Reports

Listing of Survey Respondents by Organization Type

Corporation for Enterprise Development

Delta Institute

Deutsch Foundation

Direct Relief International

Echoing Green

FINCA International

* Florida Aquarium

* Freedom Forum

* Guttmacher Institute

Heritage Foundation

InsideNGO

Integrated Healthcare Association

International Council on Clean Transportation

International Justice Mission

International Relief and Development

International Rescue Committee

* Lincoln Institute of Land Policy

* Lions Clubs International

Mercy Corps

Ms. Foundation

* National Aquarium

* National Audubon Society

National Committee for Quality Assurance

National Committee to Preserve Social Security and Medicare

National Equity Fund

* National Opinion Research Center

National Urban League

* NeighborWorks® America

OCEANA

Listing of Survey Respondents by Organization Type

Oxfam America

- * PACT
- * Partnership for a Drug-Free America
- PATH
- Pew Research Center
- * Pheasants Forever
- * Population Action International
- * Population Council
- Project HOPE
- * Public Broadcasting Service

- * Rainforest Alliance
- Research!America
- * Resources for the Future
- Rosalinde and Arthur Gilbert Foundation

- * SIFE
- * Social Science Research Council
- Spiegel Foundation

- * Tax Analysts
- TechnoServe
- Trudeau Institute

- United States Olympic Committee
- * University Corporation for Atmospheric Research
- Urban Institute
- * Urban Land Institute
- US Pharmacopeial Convention

- * The Word Among Us
- World Vision

* Indicates 2011 survey participant.

Profile of Survey Respondents by Organization Type

	TYPE OF ORGANIZATION					
	All Survey Partici- pants	Trade	Profes- sional	Educa- tional	Health & Social Welfare	Other
A. Summary	372	54	114	52	79	73
B. Geographic Location						
Virginia	59	16	24	5	8	6
Maryland	33	--	9	9	10	5
Washington, DC	73	21	11	7	11	23
New York City	38	3	4	3	15	13
Chicago Area	41	4	23	2	6	6
Northeast	37	4	13	9	7	4
Midwest	30	3	10	9	6	2
South	27	--	11	4	9	3
West	34	3	9	4	7	11
C. Organization Budget						
Less than \$1.5 mm	21	1	5	4	9	2
\$1.5 mm - \$3.9 mm	42	5	16	4	13	4
\$4.0 mm - \$7.9 mm	62	14	12	17	9	10
\$8.0 mm - \$15.9 mm	64	8	30	5	8	13
\$16.0 mm - \$29.9 mm	53	12	18	7	5	11
\$30.0 mm - \$59.9 mm	53	9	16	7	12	9
\$60.0 mm or more	77	5	17	8	23	24
D. Total Employees						
Less than 15	59	8	18	8	20	5
15 - 34	59	12	13	14	9	11
35 - 59	59	11	20	10	10	8
60 - 99	63	12	25	7	9	10
100 - 249	59	9	21	8	9	12
250 or more	73	2	17	5	22	27

II. Survey Methodology

A. Data Collection and Analysis

On-line survey questionnaires were used to obtain the requested compensation data, and respondents were asked to report annual base salaries data as of July 1, 2012. Other cash compensation data were requested for cash payments made at the end of the most recently completed fiscal year. Compensation data was submitted by 372 survey respondents for a total of 13,148 employees.

The submitted data were then reviewed for accuracy and completeness. The compensation data were processed and tabulated to generate the reported summary statistics. To ensure the confidentiality of individual respondents, no compensation data are reported if fewer than three observations were included in the variable breakdowns. Only the mean and median are reported for three or four observations.

B. Explanation of Terms

1. CASH COMPENSATION

Base Salary represents the current annual base salary reported for each survey position as of July 1, 2012.

Total Cash Compensation represents the sum of the current annual base salary plus any other cash compensation provided to position incumbents during the most recently completed fiscal year.

Salary Range represents the average salary opportunities, including salary range minimum, midpoint and maximum, reported for each position during the current fiscal year.

Number of Organizations represents the number of respondents that reported matches to each survey position.

II. Survey Methodology

Number of Incumbents represents the total number of full-time employees reported for each survey position by the responding organizations.

Low represents the lowest actual compensation figure reported.

25th Percentile represents the compensation figure above which 75% of all reported compensation figures fall.

Mean represents the simple average of all compensation figures reported.

Median (50th Percentile) represents the compensation figure above and below which half of all reported compensation figures fall.

75th Percentile represents the compensation figure above which 25% of all reported compensation figures fall.

High represents the highest actual compensation figure reported.

2. SUPPLEMENTAL BENEFITS AND PERQUISITES

Number of Respondents represents the total number of organizations reporting data for the benefits and perquisites questions.

Supplemental Benefits and Perquisites represents benefits and/or non-cash compensation provided to selected positions in addition to the broad-based benefits generally available to all employees.

Percentage of Survey Respondents Reporting represents the number of organizations checking the specific supplemental benefits or perquisites surveyed for a given position, divided by the number of organizations that reported at least one benefit or perquisite for that position or position level.

III. Compensation Data Reported

A. Total Cash Compensation Highlights

This section summarizes cash compensation data reported for the 100 survey positions. It includes summary statistics on the actual total cash compensation and base salary data reported for each position. This section also contains the reported position salary range data.

Table 3 contains the total cash compensation data reported for each survey position. The statistics include the lowest and highest actual total cash compensation data reported for each position.

The mean total cash compensation reported for the Top Executive Officer by all respondents is \$382,400, while the reported median is \$309,800. Last year, the reported mean and median for the position were \$353,400 and \$283,300; this represents an increase of 8.2% at the mean, and an increase of 9.3% at the median. The actual total cash compensation reported for the Top Executive Officer ranges from a low of \$41,000 to a high of \$2,312,300.

The mean total cash compensation reported for the five highest paid staff positions (excluding the Top Executive Officer) is as follows:

Highest Paid Positions	Mean Total Cash
1. Top Medical Services Position	\$270,800
2. Top Legal Position/General Counsel	\$253,200
3. Deputy Executive Officer	\$231,200
4. Top For-Profit Subsidiary Executive	\$222,400
5. Top Strategic Initiatives Executive	\$198,200

III. Compensation Data Reported

The summary of the base salary data reported for survey positions is contained in Table 4. This table also identifies the number of reported incumbents and their mean tenure (time in position) for each position. Because organizational structures vary, in some cases, more than one incumbent was reported by survey respondents for the top staff position. Typically, this is a single-incumbent position within an organization.

There are often only incremental differences between the reported base salary and total cash compensation, because the use of variable pay opportunities are more limited within the not-for-profit sector relative to similar positions in for-profit companies. However, the survey results indicate variable pay is continuing to gain popularity among not-for-profit organizations. This year, additional cash compensation was reported for all the positions included in the survey.

For all survey respondents, the difference between the mean total cash and base salary reported for the Top Executive Officer and the five next highest paid positions is shown below:

Highest Paid Positions	% Difference: Mean Total Cash vs. Base Salary
1. Top Executive Officer	12.3%
2. Top Medical Services Position	3.3%
3. Top Legal Position/General Counsel	5.5%
4. Deputy Executive Officer	4.6%
5. Top For-Profit Subsidiary Executive	11.2%
6. Top Strategic Initiatives Executive	6.5%

Table 5 provides a summary of salary range data and identifies the number of organizations reported for each position. Approximately 33% of the survey respondents reported salary range data this year.

III. Compensation Data Reported

B. Individual Position Summary Tables

Individual summary tables for each survey position begin on page 29 and are listed below. The tables provide detailed base salary data reported by geographical location, organization budget, organization type, total employees and time in position.

	Survey Position	Page
1.	Top Executive Officer	29
2.	Deputy Executive Officer	30
3.	Chief of Staff	31
4.	Board/Committee Administrator	32
5.	Executive Assistant	33
6.	Top Administrative Position	34
7.	Top Financial Position	35
8.	Accounting Manager	36
9.	Top Information Technology Position	37
10.	LAN Manager	38
11.	Database Manager	39
12.	Website Developer	40
13.	Webmaster	41
14.	Help Desk/Information Technology Position	42
15.	Office/Facilities Manager	43
16.	Top Human Resource Position	44
17.	Human Resource Manager	45
18.	Top Legal Executive/General Counsel	46
19.	Senior Staff Attorney	47
20.	Staff Attorney	48
21.	Paralegal	49
22.	Top Governance Position	50
23.	Top Field Services Position	51
24.	Regional Office Head	52
25.	Field Services Manager	53
26.	Top Government Relations Position	54
27.	Top International Relations Executive	55
28.	Top Federal Relations Position	56
29.	Federal Relations Position	57
30.	Top Regulatory Relations Position	58
31.	Top State Relations Position	59
32.	State Relations Manager	60
33.	State Relations Position	61
34.	Legislative Network Position	62
35.	Regulatory/Legislative Specialist	63

III. Compensation Data Reported

	Survey Position	Page
36.	PAC Position	64
37.	Top Political/Social Policy Position	65
38.	Top Communications Position	66
39.	Public Relations Manager	67
40.	Public Relations Position	68
41.	Top Editorial Position	69
42.	Managing Editor (Print)	70
43.	Managing Editor (Online)	71
44.	Senior Editor	72
45.	Editor	73
46.	Assistant/Associate Editor	74
47.	Art Director	75
48.	Audio Visual Position	76
49.	Production Manager	77
50.	Production Position	78
51.	Fulfillment Position	79
52.	Information Services Position	80
53.	Top For-Profit Subsidiary Executive	81
54.	Top Foundation Executive	82
55.	Grant Proposal Manager	83
56.	Grant Position	84
57.	Top International Development Executive	85
58.	Top Marketing Position	86
59.	Top Strategic Initiatives Position	87
60.	Head of Online Business Development	88
61.	Marketing Position	89
62.	Sales Position	90
63.	Advertising Position	91
64.	Top Membership Position	92
65.	Member Relations Position	93
66.	Call Center/Member Service Manager	94
67.	Call Center/Member Service Rep.	95
68.	Senior Call Center/Member Service Rep.	96
69.	Membership Records Position	97
70.	Registrar	98
71.	Top Constituency Relations Position	99
72.	Top Convention and Meetings Position	100
73.	Convention and Meetings Manager	101
74.	Exhibit Manager	102
75.	Exhibition Sales Position	103

III. Compensation Data Reported

	Survey Position	Page
76.	Program Planner	104
77.	Meetings Planner	105
78.	Top Program Position	106
79.	Senior Program/Section Manager	107
80.	Program/Section Manager	108
81.	Program Staff Position	109
82.	Program Assistant	110
83.	Top Volunteer Program Position	111
84.	Top Professional Education Position	112
85.	Professional Education Manager	113
86.	Professional Development Position	114
87.	Top Public Education Position	115
88.	Top Medical Services Position	116
89.	Professional Certification Position	117
90.	Top Statistician	118
91.	Top Scientific/Tech. Research Position	119
92.	Research Position	120
93.	Top Engineering Position	121
94.	Engineering Position	122
95.	Research Manager	123
96.	Standards Dev./Tech. Services Position	124
97.	Top Development Position	125
98.	Regional Development Position	126
99.	Major Gifts Position	127
100.	Fundraising Position	128

Top Executive Officer

Responsible for directing the daily work activities of the organization. Accountable for the successful execution of organizational programs, policies and procedures. Responsible for overseeing the effective utilization of the organization's financial and human resources. This is the top paid staff position reporting to the Board of Directors.

Number of Orgs.	Number of Incs.	BASE SALARY			
		25th %ile (\$000)	Mean (\$000)	Median (\$000)	75th %ile (\$000)

A. Summary	354	354	224.0	340.4	298.1	416.0
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B. Geographic Location

Virginia
 Maryland
 Washington, DC
 New York City
 Chicago Area
 Northeast
 Midwest
 South
 West

C. Organization Type

Trade Association
 Professional Association
 Educational Organization
 Health & Social Welfare Org
 Other Association

D. Organization Budget

Less than \$1.5 mm
 \$1.5 mm - \$3.9 mm
 \$4.0 mm - \$7.9 mm
 \$8.0 mm - \$15.9 mm
 \$16.0 mm - \$29.9 mm
 \$30.0 mm - \$59.9 mm
 \$60.0 mm or more

E. Total Employees

Less than 15
 15 - 34
 35 - 59
 60 - 99
 100 - 249
 250 or more

F. Time in Position

Less than 1 Year
 1.0 - 2.9
 3.0 - 4.9
 5.0 - 9.9
 10.0 - 14.9
 15 Years or more

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 DETAILS

IV. Total Compensation Practices Data Reported

This section summarizes compensation practices data reported by the survey respondents. Table 6 contains detailed results of common practices in salary management, pensionable earnings limits, retirement and savings plans, medical benefits, paid time off, variable pay, and board of director compensation practices.

A. Salary Management Practices

- Approximately 68% of the survey respondents reported using salary ranges.
- Of the respondents utilizing salary ranges, most use traditional ranges and review them once a year.

Because of the recent economic downturn, this year's survey analyzes salary range and salary increase percentage figures reported by the survey respondents based on two distinct scenarios – including zero values, and excluding zero values. Specifically, the reported “zero values” reflect the degree to which survey respondents are freezing their salary range and/or salary increase budgets due to market conditions. The most recent and projected percentage increases excluding zero values are summarized in Section A of Table 6. A summary of the most recent and projected salary range/salary increase practices when the reported zero values are included is provided in the table shown below.

Survey Question	Orgs. Reporting Zero Values		SUMMARY STATISTICS: Zero Values Included			
	# of Orgs.	% of Survey	25th %ile	Mean	Median	75th %ile
Most recent salary range adjustment	109	30%	0.0%	1.9%	2.0%	3.0%
Next planned salary range adjustment	108	29%	0.0%	1.8%	2.0%	3.0%
Most recent salary increase:						
• Top Executive	73	20%	2.5%	3.3%	3.0%	4.5%
• Management	44	12%	2.5%	3.0%	3.0%	4.0%
• Other Exempt	42	11%	2.4%	2.8%	3.0%	3.5%
• Nonexempt	48	13%	2.0%	2.7%	3.0%	3.5%

IV. Total Compensation Practices Data Reported

Survey Question	Orgs. Reporting Zero Values		SUMMARY STATISTICS: Zero Values Included			
	# of Orgs.	% of Survey	25th %ile	Mean	Median	75th %ile
Next planned salary increase						
• Top Executive	70	19%	2.8%	2.9%	3.0%	4.0%
• Management	46	12%	2.5%	2.8%	3.0%	3.5%
• Other Exempt	53	14%	2.5%	2.7%	3.0%	3.3%
• Nonexempt	54	15%	2.0%	2.7%	3.0%	3.0%

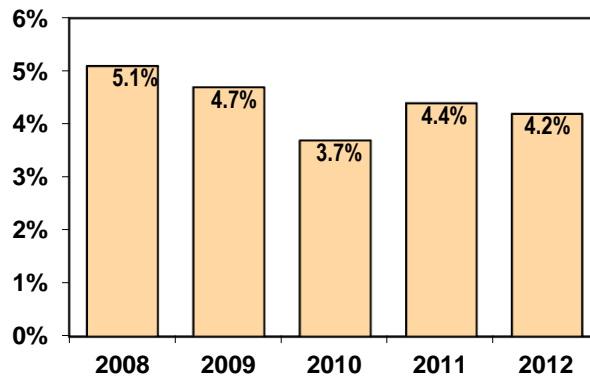
- Approximately 30% of all survey respondents indicate they either did not adjust, or do not plan to adjust their salary ranges during the most recently completed/upcoming fiscal year.
- Approximately 30% of survey respondents reported salaries increases were frozen during the most recent fiscal year.
- While, closer to 29% of them indicate salary increases may not be provided for the upcoming fiscal year.
- In general, a lower percentage of survey respondents indicate salary increases for the top executive officer have been frozen, and/or may continue to be frozen for the next fiscal year.
- Overall, average salary range adjustments were about 0.5% lower during the most recent fiscal year, and are anticipated to be 0.5% lower next year when zero values are included.
- The most recent and anticipated average salary increase adjustments for the top executive officer are the same, respectively, when zero values are included.
- For all other staff levels combined, the most recent and anticipated average salary increase adjustments are the same, on average, including zero values.

IV. Total Compensation Practices Data Reported

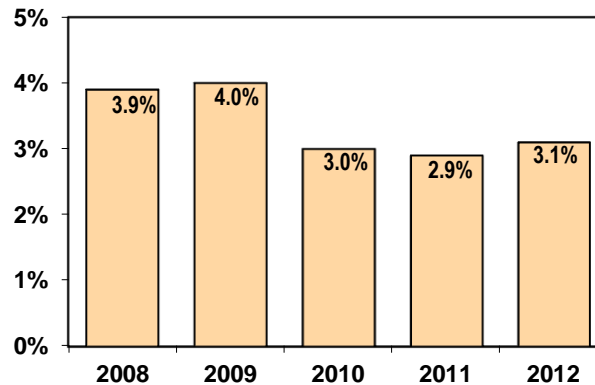
Five-Year Salary Increase Trends

The following graphs display five-year trends for top executive salary increases, salary increases for other employees, and salary range adjustments. The figures represent average percentages reported for this year and in previous survey reports in each respective year. Salary increase adjustments for other employees represent the combined averages for management, other exempt and nonexempt staff levels combined. (Note: All figures exclude zero values.)

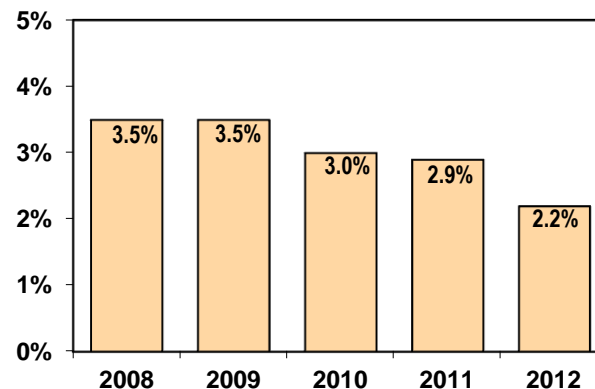
***Average
Top Executive
Salary Increases***



***Average
Salary Increase
Adjustments – All
Other Employees***



***Average
Salary Range
Adjustments***



IV. Total Compensation Practices Data Reported

B. Pensionable Earnings Limit Practices

Survey respondents were asked how they are changing their retirement practices in order to meet executives' needs as a result of the legislation enacted under the Omnibus Budget Reconciliation Act (OBRA). OBRA reduces the cap on annual pay that can be counted in making contributions and paying benefits under qualified plans to \$250,000 for the current calendar year. Therefore, in order to maintain the same level of retirement benefits, executives earning more than \$250,000 annually must make up these lost benefits through other means.

- Approximately 10% of all respondents reported they have either approved or are still considering changes to restore lost retirement benefits for their affected executives.
- A Section 457 plan is the most common method indicated by respondents who approved restoration of benefits.

C. Retirement and Savings Plan Practices

- About half of all survey respondents offer more than one type of retirement or savings plan.
 - The plans most commonly provided are 403(b) and 401(k) plans, reported by 43% and 41% of all respondents, respectively.
 - Only 15% of all survey respondents reported a defined benefit (DB) plan.
 - Most employers with matching contributions provide a 100% and/or a 50% match;
 - On average, employers are contributing a total of 7.1% of base salaries to the plan(s); and
 - About 91% of eligible employees participate, overall.

IV. Total Compensation Practices Data Reported

- Finally, organizations reporting a supplemental executive retirement plan (SERP) typically indicate benefits are based on a 457(b) arrangement that serves as a restoration plan for executives who are impacted by IRS earnings limits.

D. Medical Benefits Practices

- Preferred provider organization (PPO) plans are the most commonly provided option, reported by 67% of all respondents.
- Health maintenance organization (HMO) plans are the second most commonly provided option, reported by 36% of all respondents.
- Approximately 59% of survey respondents reported they have taken steps to control medical costs during the past year, with most indicating they are adopting new coverage options and/or requiring increased employee contributions.
- About 87% of all survey respondents report they have a flexible spending account plan which pays for certain employee and/or dependent care expenses on a pre-tax basis.

E. Dental Benefits Practices

- A dental PPO plan is the most common arrangement for providing dental benefits to employees, reported by 59% of all respondents
- Employees typically contribute less than 30% of the premium cost for individual and family coverage.
- The average annual deductible is \$50 and \$135 for individuals and families, respectively, and annual benefits are capped at \$1,610 per covered individual.
- Orthodontia coverage, if provided, has an average maximum lifetime benefit of \$1,470.

IV. Total Compensation Practices Data Reported

- The plan typically pays for most of the cost of basic services but slightly more than half of the cost for major and restorative services.

F. Paid Time Off Practices

- Overall, survey respondents typically provide 10 paid holidays and two floating holidays per year, and the maximum annual carryover averages 24 days.
- Paid time off is most commonly allocated to employees based solely upon length of service, but almost as many organizations consider both service and position level.
- Median annual vacation accruals vary based on position level and range from 15 days for the Top Executive Officer and management positions, to 12 days for other exempt staff, and 10 days for nonexempt employees.

G. Variable Compensation Practices

- More than half of all survey respondents (58%) reported they provide variable cash compensation opportunities to their employees.
- Most survey respondents with variable pay plans reported they utilize a formal plan to determine awards, and typically most (if not all) employees are eligible to participate at some level.
- Discretionary bonuses are the most commonly reported type of variable pay opportunity provided overall.
- The average percent of payroll reserved for variable compensation plans is 4.1% for all respondents.
- Trade and professional associations are more likely to have some form of a variable pay plan in place, than other types of not-for-profits, whereas trade associations typically provide higher award opportunities as a percent of base salary.

IV. Total Compensation Practices Data Reported

H. Board of Directors Practices

- Survey respondents typically reimburse their Board members for meeting expenses, and there is typically no cap on reasonable expenses associated with attending Board meetings.
- However, there is usually no reimbursement provided for office, secretarial, or spouse travel expenses.
- The average Board term is two years, and Board members typically attend four meetings per year.

Summary of Compensation Practices

All Survey Partici- pants	TYPE OF ORGANIZATION				
	Trade	Profes- sional	Educa- tional	Health & Social Welfare	Other

A. Salary Range and Pay Practices

o Salary Ranges Used:

-- Traditional	207	32	73	26	42	34
-- Broadband	32	6	10	2	10	4
-- None	62	10	21	10	16	5

o Number of Respondents Reviewing Salary Ranges:

-- Every 6 Months	--	--	--	--	--	--
-- Annually	211	31	78	28	50	24
-- Other	48	7	15	1	12	13

o Most Recent Salary Range Adjustment:

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.5%	2.7%	2.5%	2.3%	2.4%	2.0%
-- Mean	3.0%	3.0%	3.1%	3.2%	2.8%	2.9%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.5%	3.1%	3.5%	3.5%	3.0%	3.6%

o Next Planned Salary Range Adjustment:

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.5%	2.9%	2.5%	2.2%	2.0%	2.9%
-- Mean	3.0%	3.0%	3.1%	2.8%	2.6%	3.2%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.0%	3.1%	3.4%	3.3%	3.0%	3.6%

o Most Recent Salary Increase:

<u>Top Executive</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	2.9%
-- Mean	4.2%	4.3%	4.0%	4.5%	4.2%	4.3%
-- Median	3.5%	3.2%	3.5%	4.0%	3.3%	3.5%
-- 75th Percentile	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

<u>Management</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.5%	3.5%	3.4%	3.6%	3.3%	3.7%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	4.0%	4.0%	4.0%	4.0%	3.5%	4.0%

<u>Other Exempt</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	2.9%	2.9%	2.9%
-- Mean	3.3%	3.4%	3.3%	3.3%	3.1%	3.3%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.8%	4.0%	4.0%	4.0%	3.3%	3.8%

Summary of Compensation Practices

All Survey Partici- pants	TYPE OF ORGANIZATION				
	Trade	Profes- sional	Educa- tional	Health & Social Welfare	Other

Nonexempt

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	2.9%	2.9%	2.8%
-- Mean	3.2%	3.4%	3.2%	3.3%	3.1%	3.3%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.7%	4.0%	3.5%	4.0%	3.4%	4.0%

o Next Planned Salary Increase:

Top Executive

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.6%	3.5%	3.6%	3.6%	3.4%	3.7%
-- Median	3.0%	3.0%	3.0%	3.1%	3.0%	3.0%
-- 75th Percentile	4.0%	4.0%	4.0%	4.0%	3.0%	4.0%

Management

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.3%	3.3%	3.4%	3.2%	3.0%	3.5%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.9%	3.9%	4.0%	3.8%	3.0%	4.0%

Other Exempt

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.2%	3.3%	3.3%	3.1%	3.0%	3.5%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.5%	3.9%	4.0%	3.3%	3.0%	4.0%

Nonexempt

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.2%	3.4%	3.3%	3.2%	3.0%	3.5%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	3.5%	4.0%	3.5%	4.0%	3.0%	4.0%

o Formal Job Evaluation Plan:

-- Yes	120	22	37	18	29	14
-- No	188	24	71	18	44	31

B. Pensionable Earnings Limit Practices

o Restoration of Benefits:

-- Approved	18	4	4	3	5	2
-- Disapproved	31	4	11	3	8	5
-- Still Considering	14	5	3	4	2	--

V. Benefits and Perquisites Data Reported

Table 7 contains a detailed analysis of benefits and perquisites provided by all respondents as well as by organization type.

Most survey respondents (84%) reported additional benefits and perquisites for their **Top Executive Officer**. The most prevalent types provided are professional association memberships, supplemental life insurance, supplemental disability insurance, and supplemental retirement, reported by more than half of the survey respondents.

Among the participants who reported pay data for the **Deputy Executive Officer**, 77% also reported additional benefits and perquisites for the position. The Deputy Executive Officer is most commonly provided professional club/association memberships and tuition assistance.

Approximately 67% of survey respondents reported additional benefits and perquisites for their **Top Staff** positions. Among these organizations, more than half of them provide professional club/association memberships and/or tuition assistance.

Although less common for **Department Staff Positions**, approximately 62% of all respondents reported providing some form of supplemental benefits/perquisites for these positions. Similar to the top staff positions, positions at this level are typically provided professional club/association memberships and/or tuition assistance.

VI. About PRM Consulting Group

PRM Consulting Group, Inc. (PRM) provides a fully integrated complement of consulting services tailored to meet our clients' human resource management needs. We focus on each client and work collaboratively with them to maximize employee performance and improve organizational efficiency. We create the strategies and solutions to assist clients in attracting, retaining and engaging the caliber of employee talent necessary to achieve their mission and objectives.

Our philosophy is to provide advice and counsel which places the client's interests first. PRM accepts only those assignments that we are fully qualified to perform. We seek to deliver the highest possible quality services in helping clients maximize their people resources.

PRM was formed in 1999 by experts from some of the world's top consulting and corporate firms. As a result, our consulting resources include seasoned professionals with a demonstrated track record of developing effective client solutions. With roots in rewards and performance consulting, PRM has grown into a broad-based organization and human resources consultancy with over 100 years of combined consulting experience.

We blend our practice area expertise with our industry knowledge to help clients develop the right solutions for their unique challenges. We are intimately familiar with a variety of industry market sectors, including general industry, technology, not-for-profit, health care, higher education, governmental and quasi-governmental.

Each client's needs differ. Staff levels, competency, conflicting priorities and limited resources all affect how our clients use our services. To PRM consultants, collaboration means fully understanding what our clients need and marrying our services to ensure value-added success. We regularly work with clients on several levels:

- Benchmarking and best-practices analysis
- Expert advice
- Implementation and communication
- Outsourcing
- Program design

VI. About PRM Consulting Group

- Strategy definition
- Survey design and administration.

We integrate our consulting services across all functional areas within human resources so that programs and policies fit together. The specific human resource areas in which we maintain particular expertise include:

- Employee benefits and perquisites
- Employment and recruitment
- Organizational development and communication
- Retirement and capital accumulation
- Rewards and recognition
- Performance Management
- Training and development.

PRM is dedicated to helping not-for-profit organizations maximize and enhance their people resource capabilities.

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