

***PRM Consulting Group, Inc.***

**2009**

**Management  
Compensation  
Report**

**Not-for-Profit  
Organizations**

Conducted by:

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**September 2009**



*“People Really Matter”*

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

**2009**

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

September 2009

*Data Effective July 1, 2009*

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# *I. Introduction*

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## **A. Overview**

This is the 28<sup>th</sup> 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 308 organizations. Of the total respondents, 223 organizations (or 72%) also participated in the 2008 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

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- **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 (47 organizations, or 15% of them) are located in Washington, DC. Virginia (representing primarily the Northern Virginia area) represents the second largest group of this year’s survey respondents (approximately 12% of total). Professional associations are the largest group by organization type, representing 36% of all respondents. Most respondents have annual budgets of between \$8.0 million and \$15.9 million, or a staff size ranging from 15 to 34 employees.

The following table provides a breakdown, by state, for each geographic region utilized in the survey. Organizations headquartered in Virginia, Maryland, Washington DC, New York City and the Chicago area are placed in their own categories and are excluded from the larger regions.

Region	Number of Organizations
Virginia	38
Maryland	33
Washington, DC	47
New York City	33
Chicago Area*	33
<b>Northeast (36)</b>	
Connecticut	4
Massachusetts	4
New Jersey	3
New York	7
Pennsylvania	16
Rhode Island	2

\*Includes the city of Chicago (telephone area codes 312, 773) as well as area codes 630, 708 and 847.

# I. Introduction

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Region	Number of Organizations
<b>Midwest (30)</b>	
Illinois (outside Chicago area)	3
Iowa	1
Michigan	5
Minnesota	5
Missouri	3
Nebraska	1
Ohio	8
Wisconsin	4
<b>South (31)</b>	
Alabama	1
Florida	5
Georgia	4
Louisiana	1
North Carolina	4
South Carolina	1
Oklahoma	4
Texas	11
<b>West (27)</b>	
Arizona	2
California	13
Colorado	8
Nevada	1
Oregon	1
Washington	2

\* \* \* \* \*

The continued growth and success of this survey would not be possible without your organization’s participation. We especially appreciate those organizations that have supported this endeavor from its inception, and hope that the survey is helpful in your organization’s compensation planning.

## Listing of Survey Respondents by Organization Type

### *Trade Associations*

- \* American Benefits Council
- American Chemistry Council
- American Gas Association
- \* American Petroleum Institute
- \* AMT - The Association for Manufacturing Technology
- Association of Air Medical Services
- ATIS - Alliance for Telecommunication Industry Solutions
  
- \* Business Software Alliance
  
- \* Consumer Data Industry Association
  
- \* Distilled Spirits Council of the U.S.
  
- \* Employers Association
  
- \* Grocery Manufacturers Association
  
- IFDA: International Foodservice Distributors Association
- \* Independent Community Bankers of America
- \* International Council of Shopping Centers
- \* International Franchise Association
  
- \* Kitchen Cabinet Manufacturers Association
  
- Metals Service Center Institute
  
- \* NACHRI
- NAMA - National Automatic Vending Association
- NAMM - National Association of Music Merchants
- \* National Association of Home Builders
- National Association of Chain Drug Stores
- \* National Association of Convenience Stores
- \* National Defense Industrial Association
- \* National Petroleum Refiners Association

## **Listing of Survey Respondents by Organization Type**

- \* National Sporting Goods Association
- \* National Truck Equipment Association
- \* NTCA - National Telephone Cooperative Association
  
- \* Packaging Machinery Manufacturers Institute
- Property Casualty Insurers Association of America

### ***Professional Associations***

- AACC International
- AAPL - America's Landmen
- AChE - American Institute for Chemical Engineers
- \* AIHA
- Air and Waste Management Association
- \* American Academy of Dermatology
- \* American Academy of Ophthalmology
- \* American Academy of Optometry
- \* American Academy of Orthopaedic Surgeons
- American Academy of Pediatrics
- \* American Anthropological Association
- \* American Association for Clinical Chemistry
- \* American Association for the Advancement of Science
- American Association for the Surgery of Trauma
- \* American Association of Pharmaceutical Scientists
- \* American Association of Physicists in Medicine
- \* American Association of Textile Chemists and Colorists
- \* American Astronomical Society
- American Biological Safety Association
- \* American Chemical Society
- \* American College of Emergency Physicians
- American College of Foot and Ankle Surgeons
- \* American Dietetic Association
- \* American Immigration Lawyers Association
- American Marketing Association
- \* American Massage Therapy Association
- \* American Mathematical Society
- \* American Meteorological Society
- \* American Nuclear Society
- \* American Oil Chemists' Society

## Listing of Survey Respondents by Organization Type

- \* American Physical Society
- \* American Physiological Society
- \* American Psychological Association
- American Society for Clinical Pharmacology
- \* American Society for Information Science and Technology
- \* American Society for Nutrition
- \* American Society for Quality Assurance
- \* American Society of Agricultural and Biological Engineers
- American Society of Anesthesiologists
- \* American Society of Civil Engineers
- \* American Society of Clinical Oncology
- \* American Society of Naval Engineers
- American Society of Safety Engineers
- \* American Urological Association
- American Water Resources Association
- \* American Water Works Association
- \* AREMA - The American Railway Engineering and Maintenance-of-Way Association
- \* ASAE and The Center for Association Leadership
- \* ASHRAE
- \* ASIS International
- \* ASM International
- \* ASME
- Association for Facilities Engineering
- Association of Corporate Counsel
- Association of Fundraising Professionals
  
- \* Biomedical Engineering Society
  
- \* CCIM Institute
- \* College of American Pathologists
- \* CPCU Society
- \* Credit Union Executives Society
  
- Ecological Society of America
- \* Entomological Society of America
  
- \* Geological Society
- \* Government Finance Officers Association

## Listing of Survey Respondents by Organization Type

- Healthcare Financial Management Association
- \* Human Factors and Ergonomics Society
  
- \* IEEE
- \* Illuminating Engineering Society
- Institute of Food Technologists
- \* Institute of Transportation Engineers
- International Microelectronics and Packaging Society
- International Society for Performance Improvement
- International Society for Pharmaceutical Engineering
- \* International Society of Explosives Engineers
  
- \* Mathematical Association of America
- \* Medical Group Management Association
- \* Medical Society of the State of New York
- \* MENC: The National Association for Music Education
- \* Military Officers Association of America
- \* Modern Language Association of America
  
- \* NACE International
- \* National Association of Insurance and Financial Advisors
- \* National Governors Association
  
- \* Ohio State Medical Association
- \* Oncology Nursing Society
- \* Optical Society of America
  
- Pediatric Nursing Certification Board
- Pennsylvania Osteopathic Medical Association
- \* Project Management Institute
  
- RMA - Risk Management Association
  
- \* Society for Maintenance and Reliability Professionals
- \* Society for Mining, Metallurgy and Exploration
- Society for Neuroscience
- \* Society for the Advancement of Material and Process Engineering
- Society of American Military Engineers

## **Listing of Survey Respondents by Organization Type**

- Society of Diagnostic Medical Sonography
- \* Society of Exploration Geophysicists
- \* Society of Manufacturing Engineers
- \* Society of Petroleum Engineers
- Society of Plastics Engineers
- \* Society of Women Engineers
- \* SPIE
  
- \* TAPPI
- \* The American Society for Nondestructive Testing
- \* The American Institute of Architects
- \* The Electrochemical Society
- The Minerals, Metals, and Materials Society
- \* The Risk Management Association
- The Society of Thoracic Surgeons
- \* The Wire Association International
  
- \* WorldatWork

### ***Educational Organizations***

- \* Academy for Educational Development
- \* AFS-USA
- American Association for Cancer Research
- \* American Association of Colleges of Osteopathic Medicine
- American Association of Physics Teachers
- \* American Geophysical Union
- \* American Institute of Physics
- American Society for Cell Biology
- \* American Society for Engineering Education
- \* American Society for Microbiology
- \* American Vacuum Society
- \* Association for Computing Machinery
- \* Association for Iron and Steel Technology
- Association for Research in Vision and Ophthalmology

## Listing of Survey Respondents by Organization Type

- \* BetterInvesting
- \* Biophysical Society
- Broadcom Educational Foundation
  
- Coastal and Estuarine Research Foundation
- \* Communities In Schools
- \* Construction Specifications Institute
  
- \* Elderhostel
  
- \* Fabricators and Manufacturers Association
  
- Geochemical Society
- \* GLSEN
  
- \* High/Scope Educational Research Foundation
  
- Institute for Operations Research and the Management Sciences
- Institute of Environmental Sciences and Technology
- \* Institute of International Education
- \* Institute of Mathematical Statistics
- International Association for the Study of Pain
- \* International Centre for Diffraction Data
- \* International Foundation of Employee Benefit Plans
- \* International Precious Metals Institute
- \* ISA - The Instrumentation, Systems and Automation Society
  
- \* Laser Institute of America
  
- \* Materials Research Society
- \* Metal Powder Industries Federation
  
- \* NACME
- \* National Association of Colleges and Employers
- \* National Council of Examiners for Engineering and Surveying
- \* National Ground Water Association

## **Listing of Survey Respondents by Organization Type**

- \* National PTA
- \* National School Board Association
  
- Seismological Society of America
- SEPM - Society for Sedimentary Geology
- \* Sigma Xi
- Society for Biomolecular Screening
- \* Society for Industrial and Applied Mathematics
  
- The American Agronomy, Crop Science, and Soil Science Societies
- \* The Association of Theological Schools
- \* The Endocrine Society
  
- \* Young Audiences

### ***Health and Social Welfare Organizations***

- After School Allstars
- \* Afterschool Alliance
- \* Alpha-1 Foundation
- \* Alzheimer's Association
- \* American Association of Homes and Services for the Aging
- \* American Cancer Society
- \* American Diabetes Association
- \* American Foundation for the Blind
- \* American Heart Association
- \* American Humanics
- \* American Kidney Fund
- American Liver Foundation
- \* American Lung Association
- \* Arthritis Foundation
- \* Asthma and Allergy Foundation of America
  
- \* Barth Syndrome Foundation
- Baylor Health Care System
- \* Big Brothers Big Sisters
- \* Blood Systems
- \* Boy Scouts of America

## **Listing of Survey Respondents by Organization Type**

- \* Braille Institute
- \* Breast Cancer Network of Strength
  
- Camp Fire USA
- CHADD - Children and Adults with Attention-Deficit/Hyperactivity Disorder
- Compassion International
- Cystic Fibrosis Foundation
  
- Easter Seals
  
- Feed the Children
  
- \* Girl Scouts of the USA
- \* Girls Incorporated
  
- \* Help Hospitalized Veterans
- Huntington's Disease Society of America
- \* Hydrocephalus Association
  
- \* Institute for Community Living
- Interstitial Cystitis Association
  
- JA Worldwide
  
- \* Lance Armstrong Foundation
- \* Long Island Association for AIDS Care
  
- \* March of Dimes Birth Defects Foundation
- Mental Health America
- Miracle Flights for Kids
- Mosaic
  
- National Alopecia Areata Foundation
- \* National Center for Missing and Exploited Children
- \* National Down Syndrome Society
- \* National Foundation for Ectodermal Dysplasias

## **Listing of Survey Respondents by Organization Type**

- National Kidney Foundation
- \* National Marfan Foundation
- \* National Multiple Sclerosis Society
- \* National Psoriasis Foundation
- \* National Recreation and Park Association
- \* National Urban League
  
- \* Osteogenesis Imperfecta Foundation
  
- \* Parent Project Muscular Dystrophy
- \* Prevent Blindness America
- \* Prison Fellowship
  
- \* Resolve: The National Infertility Association
  
- \* Save the Children
- Sjogren's Syndrome Foundation
- \* Spina Bifida Association of America
  
- \* The ALS Association
- \* The Association of Junior Leagues International
- \* The LAM Foundation
- \* The Leukemia and Lymphoma Society
- \* Tourette Syndrome Association
- \* Travelers Aid International
  
- \* U.S. Pharmacopeia
  
- \* Volunteers of America
- \* Volunteers of America Texas
  
- \* Wilder Foundation
  
- \* Zero to Three

## Listing of Survey Respondents by Organization Type

### ***Other Associations***

- Accreditation Association for Ambulatory Health Care
- Ad Council
- Africare
- \* American Association of Motor Vehicle Administrators
- \* American Craft Council
- \* American Forest Foundation
- \* Arundel Community Development Services
  
- \* Biomedical Research Foundation of Northwest Louisiana
- \* BPO Elks of the USA
  
- \* Center for Human Services
- Center for Law and Social Policy
- Consumers Union
- Council for Agricultural Science and Technology
- Council on Foundations
  
- \* Earthwatch Institute
- \* Environmental Law Institute
  
- \* FASEB - Federation of American Societies for Experimental Biology
  
- \* Guttmacher Institute
  
- \* Lions Clubs International
  
- NAACP Legal Defense and Education Fund
- \* National Audubon Society
- \* NORC
  
- \* Partnership for a Drug-Free America
- Pheasants Forever
- \* Population Action International
- \* Population Council

## **Listing of Survey Respondents by Organization Type**

- \* Rainforest Alliance
- \* Research Triangle Institute
  
- Sierra Club
- \* Southern Poverty Law Center
  
- \* Tax Analysts
- \* The Catholic Foundation
- \* The Florida Aquarium
- \* The Heritage Foundation
- \* The Humane Society of the United States  
The Mary Baker Eddy Library
- \* The National Academies
- \* The Urban Institute  
The Word Among Us
  
- \* United Nations Association of the U.S.A.
- \* University Corporation for Atmospheric Research
- \* Urban Land Institute

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\* Indicates 2008 survey participant.

## Profile of Survey Respondents by Organization Type

	All Survey Parti- pants	TYPE OF ORGANIZATION				
		Trade	Profes- sional	Educa- tional	Health/ Social Welfare	Other
<b>A. Summary</b>	308	31	112	52	71	42
<b>B. Geographic Location</b>						
Virginia	38	11	17	3	5	2
Maryland	33	--	12	8	9	4
Washington, DC	47	11	15	4	6	11
New York City	33	1	4	6	12	10
Chicago Area	33	4	19	2	4	4
Northeast	36	--	15	12	7	2
Midwest	30	3	10	8	7	2
South	31	--	11	6	9	5
West	27	1	9	3	12	2
<b>C. Organization Budget</b>						
Less than \$1.5 mm	36	2	15	10	8	1
\$1.5 mm - \$3.9 mm	31	3	13	5	10	--
\$4.0 mm - \$7.9 mm	53	3	20	15	10	5
\$8.0 mm - \$15.9 mm	59	6	25	8	8	12
\$16.0 mm - \$29.9 mm	42	12	17	5	5	3
\$30.0 mm - \$59.9 mm	38	1	14	5	11	7
\$60.0 mm or more	49	4	9	4	18	14
<b>D. Total Employees</b>						
Less than 15	58	5	20	14	17	2
15 - 34	57	7	19	13	9	9
35 - 59	41	4	21	7	3	6
60 - 99	55	7	23	8	11	6
100 - 249	50	6	22	7	7	8
250 or more	47	2	8	3	23	11

## *II. Survey Methodology*

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### **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, 2009. Other cash compensation data were requested for cash payments made at the end of the most recently completed fiscal year. Compensation data were submitted by survey respondents for a total of 10,121 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, 2009.

**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***

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**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.

**25<sup>th</sup> 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 (50<sup>th</sup> Percentile)** represents the compensation figure above and below which half of all reported compensation figures fall.

**75<sup>th</sup> 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*

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#### **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 \$325,200, while the reported median is \$264,600. Last year, the reported mean and median for the position were \$317,800 and \$263,800; this represents an increase of 2.3% at the mean, and an increase of 0.3% at the median. The actual total cash compensation reported for the Top Executive Officer ranges from a low of \$79,000 to a high of \$1,950,600.

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

<b>Highest Paid Positions</b>	<b>Mean Total Cash</b>
1. Top Medical Services Position	\$268,300
2. Top Legal Position/General Counsel	\$233,200
3. Deputy Executive Officer	\$217,300
4. Top Government Relations Position	\$189,000
5. Top For-Profit Subsidiary Executive	\$187,500

### ***III. Compensation Data Reported***

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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 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, a total of 134 respondents (44%) reported other cash compensation for one or more survey positions.

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:

<b>Highest Paid Positions</b>	<b>Percent Difference</b>
1. Top Executive Officer	10.0%
2. Top Medical Services Position	5.7%
3. Top Legal Position/General Counsel	6.9%
4. Deputy Executive Officer	3.6%
5. Top Government Relations Position	8.4%
6. Top For-Profit Subsidiary Executive	9.4%

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

### *III. Compensation Data Reported*

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#### **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.

<b>Survey Position</b>	<b>Page</b>
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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. Office/Facilities Manager	42
15. Top Human Resource Position	43
16. Human Resource Manager	44
17. Top Legal Executive/General Counsel	45
18. Senior Staff Attorney	46
19. Staff Attorney	47
20. Paralegal	48
21. Top Governance Position	49
22. Top Field Services Position	50
23. Regional Office Head	51
24. Field Services Manager	52
25. Top Government Relations Position	53
26. Top International Relations Executive	54
27. Top Federal Relations Position	55
28. Federal Relations Position	56
29. Top Regulatory Relations Position	57
30. Top State Relations Position	58
31. State Relations Manager	59
32. State Relations Position	60
33. Legislative Network Position	61
34. Regulatory/Legislative Specialist	62
35. PAC Position	63

### *III. Compensation Data Reported*

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37.	Top Communications Position	65
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42.	Managing Editor (Online)	70
43.	Senior Editor	71
44.	Editor	72
45.	Assistant/Associate Editor	73
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48.	Production Manager	76
49.	Production Position	77
50.	Fulfillment Position	78
51.	Information Services Position	79
52.	Top For-Profit Subsidiary Executive	80
53.	Top Foundation Executive	81
54.	Grant Proposal Manager	82
55.	Grant Position	83
56.	Top International Development Executive	84
57.	Top Marketing Position	85
58.	Top Strategic Initiatives Position	86
59.	Head of Online Business Development	87
60.	Marketing Position	88
61.	Sales Position	89
62.	Advertising Position	90
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64.	Member Relations Position	92
65.	Call Center/Member Service Manager	93
66.	Call Center/Member Service Representative	94
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68.	Membership Records Position	96
69.	Registrar	97
70.	Top Constituency Relations Position	98
71.	Top Convention and Meetings Position	99
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73.	Exhibit Manager	101
74.	Exhibition Sales Position	102
75.	Program Planner	103

### ***III. Compensation Data Reported***

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78. Program/Section Manager	106
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80. Program Assistant	108
81. Top Patient and Community Services Position	109
82. Top Volunteer Program Position	110
83. Top Professional Education Position	111
84. Professional Education Manager	112
85. Professional Development Position	113
86. Top Public Education Position	114
87. Top Political/Social Research Position	115
88. Top Medical Services Position	116
89. Professional Certification Position	117
90. Top Statistician	118
91. Top Scientific/Technical Research Position	119
92. Research Position	120
93. Top Engineering Position	121
94. Engineering Position	122
95. Research Manager	123
96. Standards Development/Technical Services Position	124
97. Top Development Position	125
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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)

<b>A. Summary</b>	306	306	190.5	295.6	250.0	350.0
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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**

- Fewer 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

SEE FULL REPORT FOR 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 77% 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	134	44%	0.0%	2.1%	2.4%	4.0%
Next planned salary range adjustment	159	52%	0.0%	1.6%	0.0%	3.0%
Most recent salary increase:						
• Top Executive	114	37%	0.0%	3.1%	3.0%	5.0%
• Management	92	30%	0.0%	3.0%	3.5%	4.0%
• Other Exempt	90	29%	0.0%	2.8%	3.5%	4.0%
• Nonexempt	98	32%	0.0%	2.7%	3.0%	4.0%

## ***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	131	42%	0.0%	2.7%	3.0%	4.0%
• Management	114	37%	0.0%	2.5%	3.0%	4.0%
• Other Exempt	116	38%	0.0%	2.3%	3.0%	4.0%
• Nonexempt	120	39%	0.0%	2.2%	3.0%	4.0%

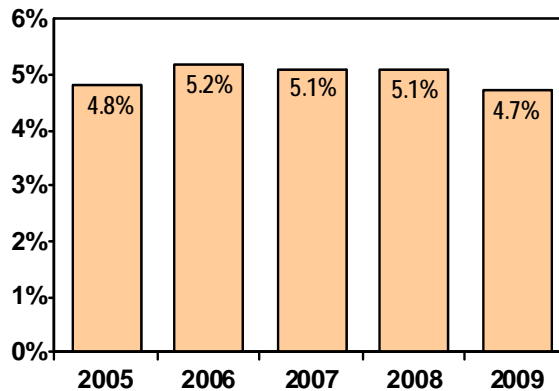
- About one-half of all survey respondents indicate they either did not adjust, or do not plan to adjust their salary ranges during the most recently completed/upcoming fiscal year.
- Approximately one-third of survey respondents reported salaries increases were frozen during the most recent fiscal year.
- While, closer to 40% of them indicate salary increases will not be provided for the upcoming fiscal year.
- In general, a slightly higher percent of survey respondents indicate salary increases for the top executive officer have been frozen, and/or will continue to be frozen for the next fiscal year.
- Overall, average salary range adjustments are 1.4% lower for the most recent fiscal year, and anticipated to be 1.5% lower next year when all zero values are included.
- The most recent and anticipated average salary increase adjustments for the top executive officer are 1.6% and 0.8% lower, respectively, when zero values are included.
- For all other staff levels combined, the most recent average salary increases are approximately 1.2% lower when zero values are included, while the anticipated salary increases are approximately 0.9% lower, on average, including zero values.

## ***IV. Total Compensation Practices Data Reported***

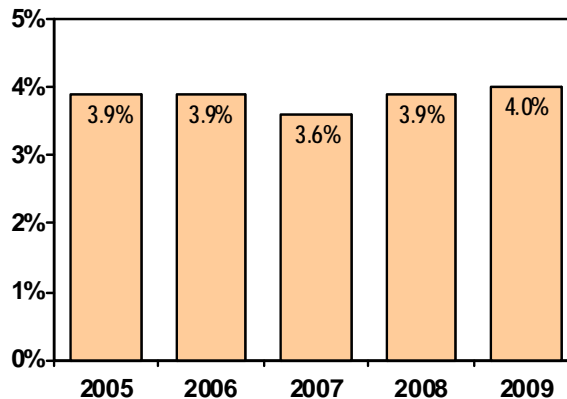
### **Five-Year Salary Increase Trends**

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.)

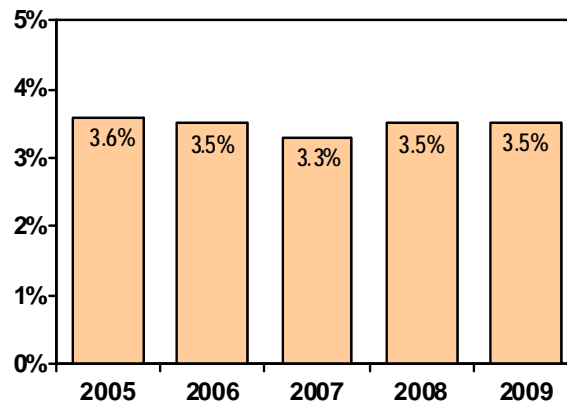
***Average  
Top Executive  
Salary Increases***



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



***Average  
Salary Range  
Adjustments***



## ***IV. Total Compensation Practices Data Reported***

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### **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 \$245,000 for the current calendar year. Therefore, in order to maintain the same level of retirement benefits, executives earning more than \$245,000 annually must make up these lost benefits through other means.

- Approximately 17% 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.
- Most associations affected are opting for the restoration of 100% of lost benefits.

### **C. Retirement and Savings Plan Practices**

- About one-third 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 60% and 39% of all respondents, respectively.
  - Only 19% of all survey respondents reported a defined benefit (DB) plan.
- Of those survey respondents who reported a **defined benefit** plan:
  - Retirement benefits are usually based on final average earnings and are not integrated with Social Security; and

## ***IV. Total Compensation Practices Data Reported***

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- Age 55 and 10 years of service is the earliest retirement age/service requirement most commonly reported.
- For those survey respondents who reported a **defined contribution** plan(s):
  - Most employers with matching contributions provide a 100% match;
  - On average, employees are contributing 5.6% of their salary (as an unmatched contribution) to their retirement; and
  - About 86% of eligible employees participate, overall.
- Finally, organizations reporting a supplemental executive retirement plan (SERP) typically indicate benefits are based on a 457(b) plan that serves as a restoration vehicle.

### **D. Medical Benefits Practices**

- Preferred provider organization (PPO) plans are the most commonly provided option, reported by 45% of all respondents.
- Health maintenance organization (HMO) plans are the second most commonly provided option, reported by 28% of all respondents.
- Approximately 30% of all respondents reported they have taken steps to control medical costs during the past year, with most of them indicating they are requiring increased employee contributions.
- However, employees still typically pay less than 30% of the cost for themselves as well as for dependent coverage.
- About one-third of all survey respondents report they have a flexible spending account plan which pays certain employee and/or dependent care expenses on a pre-tax basis.

## ***IV. Total Compensation Practices Data Reported***

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### **E. Paid Time Off Practices**

- Overall, survey respondents typically provide 10 paid holidays and two floating holidays per year, while 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 other employees.

### **F. Variable Compensation Practices**

- More than half of all survey respondents (56%) 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 employees (87%, on average) are eligible to participate.
- 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***

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### **G. 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 Parti- pants	TYPE OF ORGANIZATION				
	Trade	Profes- sional	Educa- tional	Health Social Welfare	Other

### A. Salary Range and Pay Practices

#### o Salary Ranges Used:

-- Traditional	204	21	72	38	40	33
-- Broadband	33	3	10	7	9	4
-- None	44	7	18	5	9	5

#### o Number of Respondents Reviewing Salary Ranges:

-- Every 6 Months	3	--	--	3	--	--
-- Annually	222	26	81	43	38	34
-- Other	29	--	7	6	10	6

#### o Most Recent Salary Range Adjustment:

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.8%	2.0%	3.0%	2.6%	3.0%	2.9%
-- Mean	3.5%	2.8%	3.7%	3.4%	3.7%	3.7%
-- Median	3.5%	2.5%	3.5%	3.8%	3.2%	3.0%
-- 75th Percentile	4.0%	3.3%	4.0%	4.4%	4.6%	4.0%

#### o Next Planned Salary Range Adjustment:

	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.5%	2.0%	2.5%	2.8%	2.5%	2.6%
-- Mean	3.1%	3.0%	3.1%	3.0%	3.2%	3.2%
-- Median	3.0%	2.5%	3.0%	3.0%	3.0%	3.0%
-- 75th Percentile	4.0%	3.1%	4.0%	4.0%	3.8%	3.8%

#### o Most Recent Salary Increase:

<u>Top Executive</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.5%	3.8%	3.5%	3.8%	3.0%	3.0%
-- Mean	4.7%	4.7%	4.8%	4.4%	4.5%	4.5%
-- Median	4.0%	4.5%	4.4%	4.8%	4.8%	4.0%
-- 75th Percentile	5.0%	5.0%	5.8%	5.0%	5.0%	4.4%

<u>Management</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.1%	2.9%	3.5%	3.5%	3.0%	3.0%
-- Mean	4.2%	3.0%	4.0%	5.0%	3.9%	3.9%
-- Median	4.0%	3.0%	4.0%	4.0%	4.0%	3.8%
-- 75th Percentile	4.5%	4.0%	4.5%	5.1%	4.5%	4.4%

<u>Other Exempt</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	2.9%	3.4%	3.5%	3.0%	3.0%
-- Mean	3.9%	3.2%	4.0%	4.4%	3.7%	3.7%
-- Median	4.0%	3.0%	4.0%	4.0%	3.6%	3.8%
-- 75th Percentile	4.1%	4.0%	4.1%	5.0%	4.0%	4.4%

## Summary of Compensation Practices

All Survey Parti- pants	TYPE OF ORGANIZATION					
	Trade	Profes- sional	Educa- tional	Health Social Welfare	Other	
<u>Nonexempt</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	3.0%	3.0%	3.5%	2.8%	3.0%
-- Mean	3.9%	3.2%	3.8%	4.8%	3.6%	3.6%
-- Median	4.0%	3.3%	4.0%	4.0%	3.2%	3.5%
-- 75th Percentile	4.1%	4.0%	4.0%	5.0%	4.1%	4.0%

### o Next Planned Salary Increase:

<u>Top Executive</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	2.8%	3.0%	3.0%	2.5%	2.9%
-- Mean	3.5%	3.5%	3.9%	3.1%	3.2%	3.2%
-- Median	3.5%	3.0%	3.6%	4.0%	3.0%	3.0%
-- 75th Percentile	5.0%	4.8%	4.8%	5.0%	4.3%	4.0%

<u>Management</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	3.0%	2.9%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.3%	3.0%	3.3%	3.6%	3.3%	3.3%
-- Median	3.1%	3.0%	3.5%	3.8%	3.1%	3.1%
-- 75th Percentile	4.0%	3.1%	4.0%	4.0%	4.0%	4.0%

<u>Other Exempt</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.9%	2.8%	3.0%	3.0%	3.0%	3.0%
-- Mean	3.3%	3.0%	3.3%	3.6%	3.3%	3.3%
-- Median	3.0%	3.0%	3.5%	3.8%	3.1%	3.1%
-- 75th Percentile	4.0%	3.1%	4.0%	4.0%	4.0%	4.0%

<u>Nonexempt</u>	----- ZERO VALUES NOT INCLUDED -----					
-- 25th Percentile	2.9%	3.0%	2.7%	3.0%	3.0%	3.0%
-- Mean	3.2%	3.2%	3.2%	3.6%	3.2%	3.2%
-- Median	3.1%	3.1%	3.5%	3.8%	3.1%	3.2%
-- 75th Percentile	4.0%	3.4%	4.0%	4.0%	3.5%	3.9%

### o Formal Job Evaluation Plan:

-- Yes	160	14	64	31	39	12
-- No	96	9	35	13	21	18

## **B. Pensionable Earnings Limit Practices**

### o Restoration of Benefits:

-- Approved	35	5	11	4	11	4
-- Disapproved	25	3	5	4	9	4
-- Still Considering	18	2	8	--	7	1
-- Not Applicable	168	11	73	35	28	21

## ***V. Benefits and Perquisites Data Reported***

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

Most survey respondents (89%) reported additional benefits and perquisites for their **Top Executive Officer**. The most prevalent types provided are a cellular phone, supplemental life and supplemental retirement benefits, professional association memberships, and parking, reported by 50% or more of survey respondents.

Among the participants who reported pay data for the **Deputy Executive Officer**, 85% also reported additional benefits and perquisites for the position. The Deputy Executive Officer is most commonly provided a cellular phone, professional club/association memberships and tuition assistance.

Approximately 80% of survey respondents reported additional benefits and perquisites for their **Top Staff** positions. Among these organizations, more than half of them provide a cellular phone, professional club/association memberships, and tuition assistance.

Although less common for **Department Staff Positions**, approximately 73% of all respondents reported providing some form of supplemental benefits/perquisites for these positions. Positions at this level are typically provided tuition assistance and professional club/association memberships.

## ***VI. About PRM Consulting Group***

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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***

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- 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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