



# 2022 MANAGEMENT COMPENSATION OF NOT-FOR-PROFIT ORGANIZATIONS

## REPORT SUMMARY

SEPTEMBER 2022

CONDUCTED BY: PRM CONSULTING GROUP, INC.



*“People Really Matter”*

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

**2022**

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

*Data Effective July 1, 2022*

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# I. Introduction

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## A. Overview

This is the 41<sup>st</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 administration practices as well as broad-based employee benefits, and this section includes information on dental, life insurance, disability, and other benefits. Also covered in this section are retirement plans, medical benefits, paid time off, variable pay, and board practices.

The report includes individual summary tables for all positions covered in the survey. The tables contain base salary and total cash summary statistics for each position reported by total respondents, geographical location, organization type, organization budget, total employees, and time in position. However, it should be noted not all respondents reported time in position for their matched survey positions.

## B. Survey Respondents

This year's survey questionnaire was completed and returned by a total of 349 organizations. Of the total respondents, 274 organizations also participated in the 2021 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** represents organizations such as policy institutes, foundations, research/technical organizations, environmental groups, international development organizations, artistic/cultural organizations, and other survey respondents not included in the above categories.

Table 2 contains a demographic profile of the survey respondents. The greater Washington, DC metropolitan area (including Virginia and Maryland) represents the largest proportion of survey respondents (a total of 154 organizations, or 46%). Organizations in the “Other” type category represent the largest group – 30% of all survey respondents.

Salary data for survey respondents located in **Virginia; Maryland; Washington, DC; New York, NY; and the Chicago metropolitan area** are categorized separately for each geographic location. Other state locations, where reported, are grouped into one of four geographic survey regions as follows:



\* \* \* \* \*

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*

- \* American Beverage Association
- \* American Chemistry Council
- \* American Fuel and Petrochemical Manufacturers
- \* American Gaming Association
- \* American Property Casualty Insurance Association
- \* American Wind Energy Association
- America's Health Insurance Plans
- Associated General Contractors
- \* The Association for Manufacturing Technology
- \* Association for Print Technologies
- \* Association of Home Appliance Manufacturers
  
- \* BSA | The Software Alliance
  
- \* Cable and Telecommunications Association for Marketing
- \* California Hospital Association
- \* The Chlorine Institute
- \* CoreNet Global
  
- \* Distilled Spirits Council
  
- \* Fabricators and Manufacturers Association Int'l.
  
- \* Healthcare Distribution Alliance
- \* Healthcare Financial Management Association
- \* Helicopter Association International
  
- \* Institute of Scrap Recycling Industries
- \* International Bridge Tunnel and Turnpike Association
- Iowa Association of Business and Industry (ABI)
  
- \* Metals Service Center Institute
- \* Mortgage Bankers Management Association
- \* MRA - The Management Association
  
- \* National Alcoholic Beverage Control Association
- \* National Association of Chain Drug Stores
- \* National Association of Music Merchants

- \* National Automated Clearing House Association
- \* National Electrical Manufacturers Association
- \* National Hydropower Association
- \* National Propane Gas Association
- \* NOLHGA
  
- \* Plumbing Heating Cooling Contractors Association
  
- \* US Grains Council

***Professional Associations***

- \* Academy of Nutrition and Dietetics
- \* American Academy of Actuaries
- \* American Academy of Dermatology
- \* American Academy of Family Physicians
- \* American Academy of Neurology
- \* American Academy of Pediatrics
- \* American Anthropological Association
- \* American Association for Clinical Chemistry
- \* American Association of Neuromuscular and Electrodiagnostic Medicine
- \* American Association of Nurse Anesthetists
- \* American Association of Petroleum Geologists
- \* American Association of Physicists in Medicine
- \* American Board of Family Medicine
- \* The American Ceramic Society
- \* American College of Cardiology
- \* American College of Chest Physicians
- \* American College of Emergency Physicians
- \* American College of Foot and Ankle Surgeons
- \* American College of Physicians
- \* American College of Radiology
- \* American College of Rheumatology
- \* American College of Surgeons
- \* American Dental Association
- \* American Geosciences Institute
- \* American Health Information Management Association
- \* American Health Law Association
- \* American Institute of Aeronautics and Astronautics
- \* American Mathematical Society
- \* American Meteorological Society
- \* American Occupational Therapy Association



- \* American Oil Chemists' Society
- \* American Ornithological Society
- \* American Pharmacists Association (APA)
- \* American Retirement Association
- \* American Society for Microbiology
- \* American Society for Nutrition
- \* American Society for Pharmacology and Experimental Therapeutics
- \* American Society of Civil Engineers
- \* American Society of Hematology
- \* American Thoracic Society
- \* American Welding Society
- \* AMPP
- \* AOAC International
- \* ASAE: The Center for Association Leadership
- \* ASIS International
- \* Association for Iron and Steel Technology
- \* Association for Molecular Pathology
- \* Association for Professionals in Infection Control and Epidemiology
- Association of Nutrition and Foodservice Professionals
- \* Association of State and Territorial Health Officials
  
- \* Biophysical Society
  
- \* California Dental Association
- CASSS-International Separation Science Society
- \* Casualty Actuarial Society
- \* College of American Pathologists
- \* Congress of Neurological Surgeons
- \* Credit Union Executives Society
  
- \* Directed Energy professional Society
  
- \* The Electrochemical Society
- \* Endocrine Society
- Entrepreneurs Organization
  
- \* Golf Course Superintendents Association of America
- \* Government Finance Officers Association
  
- \* Institute of Electrical and Electronics Engineers
- \* Institute of Industrial and Systems Engineers
- \* Institute of Management Accountants

- \* Institute of Mathematical Statistics
- \* International Association of Chiefs of Police
  
- \* Million Dollar Round Table
- \* NAIOP | Commercial Real Estate Development
- \* National Association of Home Builders
- \* National Association of State Auditors Comptrollers and Treasurers
- \* National Association of State Treasurers
- \* National Athletic Trainers' Association
- \* National Society of Professional Engineers
  
- \* Optica
  
- \* Project Management Institute
  
- \* Radiological Society of North America
  
- \* Society for Mining Metallurgy and Exploration
- \* Society of Actuaries
- \* Society of Economic Geologists
- \* Society of Petroleum Engineers

***Educational Organizations***

- \* Accreditation Board for Engineering and Technology
- Alpha Kappa Apha Sorority
- \* American Association of Community Colleges
- \* American College of Financial Services
- \* American Concrete Institute
- \* American Councils for International Education
- \* American Craft Council
- \* American Institute of Physics
- \* Association for Supervision and Curriculum Development
- \* Association of American Law Schools
- \* The Association of Theological Schools
  
- \* BetterInvesting NAIC
  
- Center for Responsive Schools
- \* The Citadel Foundation
  
- Federation of American Societies for Experimental Biology

- \* Institute of International Education  
itrek
  
- \* Jobs for the Future
- \* Lifeway Christian Resources
  
- \* Materials Research Society
- \* Modern Language Association
  
- \* NACE International
- \* NAFSA: Association of International Educators
- \* National Association of Colleges and Employers
- National Council of Examiners for Engineering and Surveying
- \* Nonprofit Leadership Alliance
  
- \* Oak Ridge Associated Universities
  
- \* Scholarship America
- Society for Industrial and Applied Mathematics
- Student Leadership Network
  
- \* The Tau Beta Pi Association
- Technical Education Research Centers (TERC)
- Thread
  
- UNCF
  
- World Learning/SIT

***Health and Social Welfare Organizations***

- Action Against Hunger
- \* Alpha-1 Foundation
- \* The ALS Association
- \* Alzheimer's Association
- American Autoimmune Related Diseases Association
- \* American Diabetes Association
- \* American Foundation for Suicide Prevention
- \* American Heart Association
- \* American Kidney Fund
- \* American Liver Foundation
- \* American Lung Association

- \* American Red Cross
- \* Amputee Coalition
- \* The Arc of the United States
- \* Arthritis Foundation
- \* Asthma and Allergy Foundation of America
- Autoimmune Association
  
- \* Barth Syndrome Foundation
- Bone Health and Osteoporosis Foundation
- \* Boy Scouts of America
  
- Care
- \* CenterLink: The Community of LGBTQ Centers
- \* ChildNet Youth and Family Services
- \* The Children's Inn at NIH
- \* Community Action Partnership
- Community Housing Capital
- COPD Foundation
- \* Crohn's and Colitis Foundation
- Cystic Fibrosis
  
- The Eden Alternative
- eHealth
- \* Epilepsy Foundation of America
- \* EveryLife Foundation for Rare Diseases
  
- \* Family and Children's Services
- Family Heart Foundation
  
- GBS-CIPD Foundation International
- \* Generations United
- \* Girl Scouts USA
- Glaucoma Research Foundation
- \* Goodwill NYNJ
- \* Gulf Coast Regional Blood Center
  
- \* The Hunger Project
- \* Huntington's Disease Society of America
- \* Hydrocephalus Association
  
- \* Immune Deficiency Foundation
- International Fibrodysplasia Ossificans Progressiva Association

- \* Junior Achievement
  
- \* The LAM Foundation  
Leukemia and Lymphoma Society
- \* LUNgevity Foundation
- \* Lupus Foundation of America
  
- \* The Marfan Foundation
- \* Medical Care Development
- \* Medical Teams International
- \* Mended Hearts
- \* Mental Health America
- \* Miracle Flights
- \* The Myositis Association
  
- \* NAMI
- \* National Alliance for Hispanic Health  
National Alopecia Areata Foundation
- \* National Council on Aging
- \* National Eczema Association  
National Foundation for Ectodermal Dysplasias
- \* National Health Council
- \* National Hemophilia Foundation
- \* National Industries for the Blind
- \* National Kidney Foundation
- \* National Multiple Sclerosis Society  
National Organization for Rare Disorders (NORD)
- \* National Osteoporosis Foundation
- \* National Psoriasis Foundation
- \* Network of Jewish Human Service Agencies
  
- \* Osteogenesis Imperfecta Foundation
  
- \* Parent Project Muscular Dystrophy  
Power to Decide
- \* Prevent Blindness
- \* Project Bread - The Walk for Hunger
  
- \* RESOLVE: The National Infertility Association  
Rise Against Hunger  
Ronald McDonald House Charities

- \* Safe Horizon
- \* Save the Children
- \* SelfHelp Community Services  
Services for the UnderServed
- \* Sjögren's Foundation
  
- \* Tourette Association of America  
The Trevor Project
  
- \* Volunteers of America
  
- \* Youth Advocate Programs
  
- \* Zero to Three

***Other Organizations***

- ACDI/VOCA
- \* Albert and Elaine Borchard Foundation
- ACCESS: Alliance of Crop, Soil, and Environmental Science Societies
- American Bar Foundation
- American Council for an Energy-Efficient Economy
- \* American Farm Bureau Federation
- \* Amherst H. Wilder Foundation
- Arundel Community Development Services
  
- \* Blumont
- \* BPO Elks of the USA
  
- \* Carnegie Hall
- Carter Center
- Catalyst
- Catholic Foundation
- \* Catholic Relief Services
- Center for Energy and Environment
- Center for International Private Enterprise
- \* Center for Law and Social Policy
- \* Clinton Foundation
- CommonBond Communities
- \* Community Wealth Partners
- \* Consumer Reports

- \* Enterprise Community Partners  
Environmental and Energy Study Institute
  
- FHI 360  
Folger
- \* Freedom Forum
  
- \* Global Communities  
Global Foodbanking Network
  
- \* Habitat for Humanity International
- \* Hemisfair Conservancy
- \* Human Rights Campaign
  
- \* IFF  
Institute for Health Care Improvement  
Institute for Healthcare Improvement  
International City County Management Association
- \* International Code Council
- \* International Executives Service Corp  
International Republican Institute
- \* International Rescue Committee  
International Research and Exchange Board  
Internet2
- \* Internews  
Invest Atlanta
- \* Island Peer Review for Organizations
  
- \* LeadingAge  
Low Income Investment Fund
- \* Loyola Press  
Lutheran Immigration and Refugee Service
  
- \* Management Sciences for Health
- \* Monterey Bay Aquarium
- \* Moving Picture Institute
- \* MPTF
  
- National Captioning Institute
- \* National Council of Architectural Registration Boards
- \* National Democratic Institute  
National Development Council
- \* National Endowment for Democracy

- \* National Urban League
- \* NeighborWorks® America  
Northwest Energy Efficiency Alliance
  
- \* Oceana
  
- \* Pew Research Center
- \* Pheasants Forever  
Plan International  
PolicyLink
- \* Population Services International  
Presbyterian Church (USA)
- \* Public Broadcasting Service
- \* Public Health Institute  
Purpose Built Communities
  
- \* Qlarant
  
- \* Reinvestment Fund
- \* Research!America
- \* Rockefeller Family Fund
- \* Rocky Mountain Institute
- \* RSF Social Finance
  
- \* Safer Foundation
- \* Scenic America
- \* School to School International  
Southwestern Medical Foundation
- \* Space Telescope Science Institute
  
- \* TechnoServe
- \* Tent Foundation
- \* The Asia Foundation
- \* The Brookings Institution
- \* The Center for Victims of Torture
- \* The Heritage Foundation
- \* The Humane Society of the United States
- \* The International Association of Lions Clubs
- \* The Reason Foundation
- \* The Synergos Institute  
The Washington Center for Equitable Growth  
Theodore Roosevelt Conservation Partnership



- \* Tides
- \* Tides Advocacy
  
- \* Urban Land Institute
  
- \* Vital Strategies
  
- \* Water Environment Federation
- \* Winrock International
- \* WomenLift Health
- World Renew
- \* World Vision International
- \* World Wildlife Fund

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\*Indicates 2021 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
<b>A. Summary</b>	349	37	82	35	91	104
<b>B. Geographic Location</b>						
Virginia	45	11	16	1	12	5
Maryland	25	1	6	4	8	6
Washington, DC	79	16	11	6	12	34
New York City	29	--	1	4	13	11
Chicago Area	24	2	9	1	5	7
Northeast	42	1	8	10	16	7
Midwest	38	4	16	5	4	9
South	36	--	10	4	11	11
West	31	2	5	--	10	14
<b>C. Organization Budget</b>						
Less than \$5.0 Million	61	5	13	7	27	9
\$5.0 Million - \$9.9 Million	48	7	17	3	13	8
\$10.0 Million - \$14.9 Million	26	2	7	6	9	2
\$15.0 Million - \$29.9 Million	64	15	14	9	7	19
\$30.0 Million - \$49.9 Million	35	1	14	2	8	10
\$50.0 Million - \$99.9 Million	57	6	7	5	13	26
\$100.0 Million or More	58	1	10	3	14	30
<b>D. Total Employees</b>						
Fewer than 15	50	6	7	2	26	9
15 - 34	57	8	13	8	19	9
35 - 69	54	11	20	6	10	7
70 - 149	71	8	19	8	9	27
150 - 299	51	4	13	7	10	17
300 or More	66	--	10	4	17	35

## II. *Survey Methodology*

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### A. Data Collection and Analysis

Online survey questionnaires were used to obtain the requested compensation data, and respondents were asked to report annual base salaries data as of July 1, 2022. 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 survey respondents for a total of 17,513 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 (average) is 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, 2022.

**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.

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

## II. *Survey Methodology*

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**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

**Total Number of Organizations** represents the number of survey respondents reporting any benefits and perquisites information for the surveyed position or position level.

**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 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 for all survey respondents combined. The statistics include the lowest and highest actual total cash compensation data reported for each position.

A summary of the base salary data reported for all survey respondents combined is listed in Table 4. This table also identifies the number of reported incumbents and their mean tenure (years in position) for each position. Not all survey respondents reported tenure information for their matched survey positions. Additionally, because organizational structures vary, in some cases multiple incumbents were reported by survey respondents for certain “top staff” positions although these are typically single-incumbent positions within most organizations.

It should be noted the pay figures for certain survey positions may be lower than in the previous report. Although pay data for individual survey positions generally increases from one year to the next, there are a number of factors which may lead to lower year-to-year salary statistics for some positions. Such factors may include smaller participating organizations, new position incumbents, different survey respondents matching the position, and/or fewer or lower variable pay awards.

Additionally, there are often only incremental differences between the reported base salary and total cash compensation for certain positions because the use of variable pay opportunities varies within the not-for-profit sector. Many organizations utilize discretionary bonus plans which may not be funded every year, or which may be funded at lower levels than during the previous year depending on organizational performance and/or other financial considerations. Finally, variable pay plan designs vary widely and not all employees may be eligible for an award each year.

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

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

<b>Highest Paid Positions</b>	<b>% Difference: Mean Total Cash vs. Mean Base Salary</b>
1. Top Executive Officer	10.6%
2. Top Medical Services Position	4.3%
3. Top Legal Executive/General Counsel	4.7%
4. Deputy Executive Officer	4.5%
5. Top Strategic/Mission Executive	5.1%
6. Top Financial Position	3.7%

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

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

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#### **B. Individual Position Summary Tables**

Individual pay tables for each surveyed job title begin on page 26 and are listed below. The pay tables provide summary statistics by geographical location, organization budget, organization type, total employees, and time in position (where reported). It should be noted that not all survey respondents reported time in position for matched survey positions. Accordingly, the incumbent and organization counts based on time in position are lower than the other categories/scope measures listed in the salary tables.

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3. Chief of Staff	30
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7. Top Financial Position	34
8. Controller	35
9. Accounting Manager	36
10. Top Information Technology Position	37
11. Network Manager	38
12. Database Manager	39
13. Website Developer	40
14. Webmaster	41
15. Help Desk/Information Technology Position	42
16. Office/Facilities Manager	43
17. Top Human Resource Position	44
18. Human Resource Director	45
19. Human Resource Manager	46
20. Top Legal Executive/General Counsel	47
21. Senior Staff Attorney	48
22. Staff Attorney	49
23. Paralegal	50
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### **III. Compensation Data Reported**

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<b>Survey Position Title</b>	<b>Page</b>
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35. Regulatory/Legislative Specialist	62
36. Regulatory/Legislative Assistant	63
37. PAC Position	64
38. Top Communications Position	65
39. Communications/Public Relations Manager	66
40. Communications/Public Relations Position	67
41. Top Editorial Position	68
42. Managing Editor	69
43. Senior Editor	70
44. Editor	71
45. Assistant/Associate Editor	72
46. Content Writer	73
47. Art Director	74
48. Graphic Designer	75
49. Production Manager	76
50. Production Position	77
51. Fulfillment Position	78
52. Top Foundation Executive	79
53. Grant Proposal Manager	80
54. Grant Position	81
55. Top Marketing Position	82
56. Top Strategic/Mission Executive	83
57. Top Business Development Executive	84
58. Business/Product Development Manager	85
59. Marketing Position	86
60. Sales Position	87
61. Advertising Position	88
62. Top Membership Position	89
63. Membership Director	90
64. Member/Customer/Donor Rel. Mgmt. Admin.	91
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68. Call Center/Member Service Rep.	95
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### ***III. Compensation Data Reported***

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<b>Survey Position Title</b>	<b>Page</b>
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76. Exhibit Manager	103
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78. Program Planner	105
79. Meetings Planner	106
80. Top Program Position	107
81. Senior Program/Section Manager	108
82. Program/Section Manager	109
83. Program Staff Position	110
84. Program Assistant	111
85. Top Volunteer Program Position	112
86. Top Professional Education Position	113
87. Education/Curriculum Developer	114
88. e-Learning Manager	115
89. Top Medical Services Position	116
90. Professional Certification Position	117
91. Top Statistician	118
92. Top Scientific/Technical Research Position	119
93. Top Engineering Position	120
94. Research Manager	121
95. Research Position	122
96. Standards Dev./Technical Services Position	123
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98. Regional Development Position	125
99. Major Gifts Position	126
100. Fundraising Position	127

## Top Executive Officer

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

Scope Data	Salaries Reported		Annual Base Salary				Bonuses Reported		Annual Total Cash			
	# of Orgs.	# of Incs.	25th %ile	Mean	Median	75th %ile	# of Orgs.	# of Incs.	25th %ile	Mean	Median	75th %ile
<b>Total Survey</b>	<b>312</b>	<b>312</b>	<b>\$280,000</b>	<b>\$430,756</b>	<b>\$378,917</b>	<b>\$516,821</b>	<b>118</b>	<b>118</b>	<b>\$289,857</b>	<b>\$476,479</b>	<b>\$411,000</b>	<b>\$567,847</b>
<b>Geographic Location</b>												
Virginia	43	43										
Maryland	24	24										
Washington, DC	67	67										
New York City	24	24										
Chicago Area	22	22										
Northeast	38	38										
Midwest	34	34										
South	31	31										
West	29	29										
<b>Organization Type</b>												
Trade	30	30										
Professional	80	80										
Educational	34	34										
Health and Social Welfare	85	85										
Other	83	83										
<b>Organization Budget</b>												
Less than \$5.0 Million	58	58										
\$5.0 Million - \$9.9 Million	42	42										
\$10.0 Million - \$14.9 Million	24	24										
\$15.0 Million - \$29.9 Million	58	58										
\$30.0 Million - \$49.9 Million	30	30										
\$50.0 Million - \$99.9 Million	47	47										
\$100.0 Million or More	53	53										
<b>Total Employees</b>												
Fewer than 15	46	46										
15 to 34	51	51										
35 to 69	50	50										
70 to 149	64	64										
150 to 299	42	42										
300 or more	59	59										
<b>Years in Position</b>												
Less than 2 Years	25	25										
2 to 4.9 Years	59	59										
5 to 9.9 Years	58	58										
10 to 14.9 Years	31	31										
15 Years or More	54	54										

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

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This section summarizes compensation practices data reported by survey respondents. [Table 6](#) contains detailed results of common practices in salary management, retirement and savings plans, employee benefits, paid time off, variable pay, and board of director compensation practices. Practices information was reported by a total of 210 survey participants. Accordingly, the percentages in this section are provided based on the respondents who completed this section of the survey.

### **A. Salary Administration**

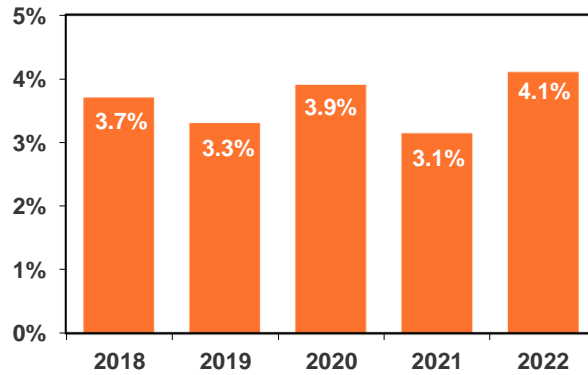
- Approximately 59% of survey respondents reported using a formal salary structure (i.e., positions are assigned to grades or zones).
- Of the respondents utilizing salary ranges, approximately half (49%) have a traditional salary structure (i.e., grades and ranges).
- The most recent average salary range adjustment for all survey respondents was 3.2%. Structure adjustments ranged from the lowest average of 2.9% for professional associations to the highest average of 3.4% for health and social welfare organizations.
- The next planned salary range adjustment is 3.8%, on average, for all survey respondents combined. Professional associations reported the lowest anticipated average salary range adjustment of 3.0%, while organizations in the “other” category reported the highest planned average salary range adjustment of 3.5%.
- The most recent average salary increases averaged 4.1% for the top executive officer and 4.0% for all other survey positions. Trade associations reported the highest most recent average salary increase budget of 4.5%.
- Overall, the next planned salary increase budgets range were reported at 4.3% for the top executive officer and management positions and 4.2% for lower level positions, on average. The next planned median salary increase budgets are 4.0% for most organization types and position levels.
- Survey respondents reported internal financial considerations (87%) are the most common criteria used for determining annual salary change budgets, followed by general market conditions (75%).

# IV. Total Compensation Practices Data Reported

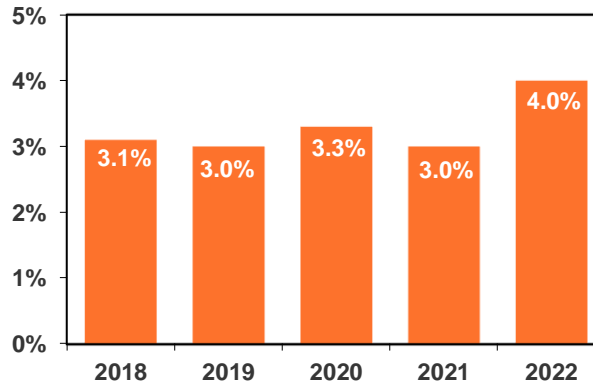
## Five-Year Salary Increase Trends

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.*)

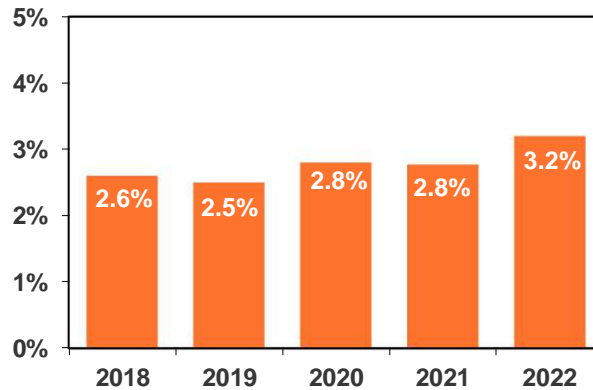
**Average Actual  
Top Executive  
Salary Increases**



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



**Average Actual  
Salary Range  
Adjustments**



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

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### **B. Retirement Benefits**

- Retirement benefits are most commonly provided through a 403(b) plan, reported by 51% of all respondents, although nearly the same number of respondents (49%) reported they utilize a 401(k) plan.
  - About 26% of respondents reported they utilize more than one vehicle to deliver retirement benefits.
  - Only about 9% of all survey respondents reported they still maintain a defined benefit plan, and all of them reported they are still making contributions to the plan.
- The typical provisions of survey respondents' defined contribution plan(s) are as follows:
  - Employer contributions are typically vested immediately;
  - The plan contains a matching provision for matching employer contributions;
  - The average employer contribution is 7.0% of pay for all survey respondents; and
  - Overall, 89% of the organization's employees participate in the plan.
- Thirty-five percent of all survey respondents reported they provide restoration or supplemental retirement benefits for certain highly compensated employees, most commonly the top executive officer.
- Among these organizations, 21% indicated they utilize both a 457(b) and a 457(f) plan to provide additional retirement benefits to certain highly compensated employees.
- The most common vehicle is a 457(b) plan (reported by 67% of survey respondents with supplemental plans) which restores lost benefits for executives over IRS earnings limits; the plan typically does not provide a tax gross-up.

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

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### **C. Medical Benefits**

- Preferred provider organization (PPO) plans are the most commonly provided option, reported by 78% of all participating survey respondents.
- Health maintenance organizations (HMOs) and high deductible health plans (HDHPs) are the second most commonly provided plan options, each reported by approximately 38% of all participating survey respondents.
- For all types of plans, employee premium contributions are typically less than 30% for both self and dependent coverage.
- Approximately 67% of survey respondents reported they have taken certain steps to control medical costs during the past year. The two most common approaches include higher employee premiums and new coverage options.
- Only about 6% of survey respondents reported they provide retiree medical benefits.

### **D. Dental Benefits**

- A dental PPO plan is the most common plan, reported by 81% of all survey respondents.
- Employees typically pay less than 30% of the premium for both self and dependent coverage.
- The maximum annual benefit is typically \$1,500 per covered individual, and the median maximum orthodontia benefit is also \$1,500.

### **E. Life Insurance Benefits**

- Most survey respondents with life insurance benefits (82%) reported the coverage is provided as a multiple of base salary, and the coverage level is typically 2.0 times base salary.
- As a flat dollar amount, the average benefit is \$100,000 for all survey respondents combined, although this amount varies widely by organization type.
- The policy typically does not include coverage for dependents.

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

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### **F. Sick Leave and Disability Benefits**

- Slightly over half of all survey respondents (58%) indicate they provide paid sick leave benefits as a “stand-alone” policy, while 38% of them report sick leave as part of a “PTO” (paid time off) plan.
- The median maximum annual sick leave allowance is 12 days, while the maximum sick leave accrual is 30 days at the median.
- Short-term disability benefits typically provide 60% of weekly earnings up to \$1,500 per week for 12 weeks at the survey median.
- Long-term disability benefits usually replace 60% monthly earnings to a maximum amount of \$9,000 per month at the survey median.

### **G. Other Benefits**

- Most survey respondents (85%) offer a flexible spending account or Section 125 plan to help employees cover certain medical, dental, or dependent care expenses. However, most of these plans do not permit employees to “cash out” or exchange coverage for different benefits.
- Over half (59%) of survey respondents reported they provide tuition reimbursement or education assistance benefits.
- Typically, all employees are eligible for tuition reimbursement, the plan reimburses for tuition plus books and fees, and the maximum benefit is \$3,000 per year at the survey median.

### **H. Paid Time Off**

- Overall, most survey respondents typically provide an average of 11 paid holidays and two floating holidays per year.
- There is a maximum annual carryover of 12 days and a maximum total accrual of 20 days, on average, for unused paid time off.
- Paid time off is most commonly allocated to employees based solely upon length of service (49% of survey respondents), but many survey respondents (28%) determine paid leave based on both service and position level.

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

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- While executive management employees typically accrue a higher number of days during their first year, there are little to no differences in the maximum vacation accruals for various position levels.
- Twenty-eight percent of survey respondents reported they utilize a “PTO” plan that combines paid sick leave, vacation, holidays, and personal leave.

### **I. Variable Pay**

- Approximately 56% of survey respondents indicate they provide some form of annual variable pay opportunity to their employees. The prevalence of variable pay opportunities varies widely by organization type.
- Discretionary bonuses and annual incentives were reported by 44% and 23% of survey respondents, respectively, among those providing some form of variable pay.
- Most survey respondents report that all employees are eligible to participate in the plan(s).
- Overall, survey respondents reserve between 4.5% and 5.6% of their payroll at the median and mean, respectively, for variable pay awards each year. The percentage of payroll reserved varies depending on the types of plans and the number of employees eligible to participate.
- The average annual payments (as a percent of base salary) are 24.0% for top executives, 15.4% for other senior executives, 7.7% for other exempt staff, and 5.3% of base salary for nonexempt staff positions.

### **J. Board of Directors**

- Survey respondents typically reimburse their Board members for meeting expenses, and there is typically a cap on reasonable expenses associated with attending Board meetings.
- However, there is usually no reimbursement provided for office, secretarial, or spousal travel expenses.
- The average Board term is three years, and Board members typically attend three to 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 Administration

#### o Organization Uses a Formal Salary Structure

-- Yes	147	8	40	16	41	42
-- No	103	8	24	7	48	16

#### o Type of Structure Used

-- Traditional salary range	124	6	32	14	35	37
-- Broadband	18	2	7	2	4	3
-- Other	5	0	1	0	2	2

#### o Most Recent Salary Range Adjustment

-- 25th percentile	2.5%	2.8%	2.0%	3.0%	2.0%	2.8%
-- Mean	3.2%	3.0%	2.9%	3.0%	3.4%	3.3%
-- Median	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
-- 75th percentile	4.0%	3.3%	3.1%	3.0%	4.5%	4.0%

#### o Next Planned Salary Range Adjustment

-- 25th percentile	2.9%	3.1%	2.0%	3.0%	2.0%	3.0%
-- Mean	3.3%	3.3%	3.0%	3.3%	3.3%	3.5%
-- Median	3.0%	3.3%	3.0%	3.5%	3.0%	3.0%
-- 75th percentile	4.0%	3.4%	4.0%	3.9%	4.0%	4.0%

#### o Most Recent Salary Increase

##### Top Executive

-- 25th percentile	3.0%	3.5%	3.1%	3.2%	3.1%	3.2%
-- Mean	4.1%	4.5%	4.0%	4.2%	4.2%	4.0%
-- Median	4.0%	4.2%	4.0%	4.0%	4.0%	4.0%
-- 75th percentile	6.0%	6.2%	6.0%	5.9%	6.0%	6.1%

##### Management

-- 25th percentile	3.0%	3.5%	3.0%	3.3%	3.0%	3.0%
-- Mean	4.0%	4.1%	3.9%	4.0%	4.2%	4.1%
-- Median	4.0%	4.0%	3.9%	4.0%	4.0%	3.8%
-- 75th percentile	5.9%	6.0%	5.8%	5.8%	6.0%	6.0%

## Summary of Compensation Practices

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

### Other Exempt

-- 25th percentile	3.0%	3.6%	3.0%	3.1%	3.0%	3.0%
-- Mean	4.0%	4.1%	4.0%	4.0%	4.0%	4.0%
-- Median	4.0%	3.8%	3.9%	3.9%	3.9%	4.0%
-- 75th percentile	5.8%	5.9%	5.8%	5.8%	5.9%	6.0%

### Nonexempt

-- 25th percentile	3.0%	3.3%	3.0%	3.5%	3.0%	3.0%
-- Mean	4.0%	4.0%	4.0%	3.9%	4.0%	3.9%
-- Median	4.0%	3.8%	3.8%	3.8%	3.9%	4.0%
-- 75th percentile	5.8%	6.0%	5.8%	5.7%	6.0%	5.9%

### o Next Planned Salary Increase

#### Top Executive

-- 25th percentile	3.1%	5.0%	3.1%	3.3%	3.2%	3.2%
-- Mean	4.3%	5.2%	4.2%	4.2%	4.4%	4.1%
-- Median	4.0%	5.0%	4.0%	4.0%	4.0%	4.0%
-- 75th percentile	6.5%	6.9%	6.6%	6.7%	6.5%	6.6%

#### Management

-- 25th percentile	3.0%	4.3%	3.0%	3.4%	3.0%	3.0%
-- Mean	4.3%	5.1%	4.2%	4.1%	4.4%	4.1%
-- Median	4.0%	5.0%	4.0%	4.0%	4.0%	4.0%
-- 75th percentile	6.5%	6.7%	6.6%	6.7%	6.4%	6.5%

#### Other Exempt

-- 25th percentile	3.0%	4.6%	3.0%	3.1%	3.0%	3.0%
-- Mean	4.2%	4.9%	4.1%	4.0%	4.3%	4.1%
-- Median	4.0%	4.6%	4.0%	3.9%	4.0%	4.0%
-- 75th percentile	6.4%	6.7%	6.5%	6.6%	6.4%	6.4%

#### Nonexempt

-- 25th percentile	3.0%	4.0%	3.0%	3.6%	3.0%	3.0%
-- Mean	4.2%	4.9%	4.1%	4.0%	4.2%	4.0%
-- Median	4.0%	4.6%	4.0%	4.0%	4.0%	4.0%
-- 75th percentile	6.4%	6.7%	6.6%	6.5%	6.4%	6.4%

### o Criteria for Determining Annual Salary Change Budgets

-- Internal financial considerations	217	16	55	20	79	47
-- General external market conditions	188	14	50	13	67	44
-- Published survey data	171	12	44	14	57	44
-- Other	24	1	5	2	10	6

## ***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 expertise in such areas as recruiting, employee communications, organizational effective, succession planning, and benefits administration.

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 organizations.

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 a variety of projects which may focus on:

- Benchmarking and best-practices analysis
- Diversity
- Expert advice
- Implementation and communication
- Outsourcing

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

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- Pay equity
- Program design
- 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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