

TENNESSEE NONPROFIT COMPENSATION SURVEY 2016



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WATKINS UIBERALL FIRM PROFILE

Watkins Uiberall has provided reputable accounting and business consulting services in the Mid-South since 1971. Today it stands as the largest locally-owned certified public accounting firm in Memphis. Through its affiliated company, Plan Administration Consulting, LLC, the Firm goes beyond traditional tax, accounting, and auditing services by offering clients extended services such as retirement plan administration and healthcare-focused business consulting.

For more than four decades, Watkins Uiberall has worked closely with the Mid-South nonprofit community and has made significant investments in training its staff in the specialized needs of nonprofit organizations. The Firm has gained a wealth of knowledge and experience through its work with arts, educational, healthcare, human service, religious, and civic organizations. Watkins Uiberall is committed to helping nonprofit clients increase the efficiency and productivity of their organizations and periodically hosts seminars focused on topics that affect nonprofit organizations for board members and executives.

Community Involvement

At Watkins Uiberall, we are proud of the communities in which we operate—and the places our employees and clients call home. We believe that, as a member of the business community, we have a responsibility to make a meaningful difference in the improvement of our region. With a commitment to actively give back to the community, we serve as a resource for various Mid-South nonprofit and charitable organizations. We encourage our employees to provide volunteer hours, financial support, and other means of assistance to those organizations whose purpose is community-driven.

Our dedicated team of nonprofit specialists can assist with the following:

- Attestation Services
- Tax Services
- Consulting Services
- Retirement Plan Services

The next time your organization goes out to bid for accounting services, please consider Watkins Uiberall in your RFP process. We would appreciate the opportunity to serve you. For questions or more information, please contact Daniel Moore, CPA at 901.761.2720 or dmoore@wucpas.com.





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Dear Survey Participant,

Thank you for your participation in Watkins Uiberall's 2016 Tennessee Nonprofit Compensation Survey. We have analyzed the results of the surveys received from nonprofit organizations across the State of Tennessee.

In an effort to present the information in a manner that can be easily interpreted and utilized, we have provided the following:

- A description of the survey respondents, including geography, field of work, and budget size.
- Summaries and graphical presentation of the reported data, including the organization leadership, staffing practices, benefits, and compensation.
- Cross-tabulated data to compare organization policies to budget size.
- Excerpts of compensation data comparing the Memphis, Nashville, Chattanooga and Knoxville Metro Statistical Areas (MSAs) with national averages from the 2016 GuideStar Nonprofit Compensation Report, based on 2014 data.

We would like to extend a special thanks to our supporting organizations: the Alliance for Nonprofit Excellence in Memphis, the Center for Nonprofit Management in Nashville, the United Way of Greater Chattanooga's Center for Nonprofits, the Alliance for Better Nonprofits in Knoxville, and the East Tennessee Foundation in Knoxville. Without their input and cooperation, we would not have been able to gather the volume of data necessary to produce a meaningful survey.

If you are not a member of one of these supporting organizations, we invite you to learn more about their services and offerings as described in the organizational profiles following the survey results.

We hope you find this information useful to your organization and appreciate your participation in our survey. If you have any suggestions regarding the content for future surveys or any questions regarding the information presented, please contact Daniel Moore, CPA, Director of Nonprofit Services, at 901.761.2720 or dmoore@wucpas.com.

For more information about Watkins Uiberall, please see our Firm Profile on the previous page. You can also visit our website at www.wucpas.com.

Thanks again for your participation,

Watkins Uiberall, PLLC

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INTRODUCTION

This is the sixth annual Tennessee Nonprofit Compensation Survey conducted by the Memphis-based Certified Public Accounting firm Watkins Uiberall, PLLC, the Alliance for Nonprofit Excellence in Memphis, the Center for Nonprofit Management in Nashville, The United Way of Greater Chattanooga Center for Nonprofits, The Alliance for Better Nonprofits in Knoxville, and the East Tennessee Foundation in Knoxville.

The chief purpose of this report is to provide nonprofit leaders with comparability data that can be utilized in the process of determining reasonable compensation. It is the only report of its kind in Tennessee and can be used in conjunction with national compensation studies to compare regional compensation figures with those in other parts of the U.S. This report contains data collected from survey participants across Tennessee as well as key state and national data from GuideStar's Nonprofit Compensation Report to aid in comparative analysis. It can be used by volunteer boards, donors, and funders in reviewing organizational budgets and by public officials who make important decisions about public investments in nonprofits.

In addition to salary data for 92 nonprofit positions, this report includes profiles of survey participants; gender and ethnic makeup of nonprofit executives; use of part-time, hourly, and contract staff; involvement of volunteers; retention and professional development of employees; and provision of insurance, retirement, and other benefits. It also details how compensation levels, staffing practices, and benefits vary based on organization size, as measured by annual revenues.

Organizations participating in the survey represent a broad cross-section of Tennessee's nonprofit sector with budgets ranging from less than \$100,000 to more than \$100 million. They play diverse roles in their communities as providers of human services, education, health care, housing, arts programming, and numerous other services. They are urban, suburban, and rural and represent many different fields of work, constituents, and funding models. Many are well established, with more than half having been in operation for more than 25 years.

METHODOLOGY

The survey was distributed electronically in late 2016 and included 102 multiple-choice questions. This report is based on data collected from the one hundred fifty (150) organizations that responded to the survey. National and state-wide compensation data was collected from the 2016 GuideStar Nonprofit Compensation Report.

Participating organizations are categorized as:

- **"Small"** if their gross annual revenues are less than \$1 million.
- **"Medium-Sized"** if their gross annual revenues are between \$1 million and \$10 million.
- **"Large"** if their gross annual revenues are at least \$10 million.



KEY FINDINGS

Employment

- 85% of organizations have fewer than 50 full-time employees.
- 83% have at least 1 part-time employee; 24% have more than 10.
- 43% expect their number of employees to increase this year.
- 75% have hourly workers.
- 84% use contractors to perform some services, with the most common contracted services being bookkeeping and payroll.
- 92% use volunteers, and 35% say that volunteers provide more than 20% of their labor.
- 47% use interns and 5% use AmeriCorps VISTAs.

Executive and Board Leadership

- 66% of organizations have a female executive director.
- 80% of small organizations, 62% of medium-sized organizations, and 21% of large organizations have a female executive director.
- Only 10% of executive directors are of a racial or ethnic minority.
- Nearly 50% of executive directors have a graduate degree.
- 50% of organizations have 15 or fewer board members.

Salaries

- 71% of participants say they use national or local salary surveys to help determine salaries; 50% talk to other organizations; 30% review other organizations' 990 forms.
- 12% of organizations give automatic salary increases to employees; 32% give cost-of-living salary increases; and 73% give merit-based salary increases.
- 83% say salary increases would be issued this year. Of this group, 28% expect raises will average 1%-2% and 44% expect raises to average 3%-4%.
- 25% of small and 12% of medium-sized organizations do not expect to give raises in 2017. 100% of large organizations expect to give raises of at least 1%.

Health Benefits

- 64% of organizations offer an employer-provided health insurance plan. Only 31% of small organizations offer a health plan, compared to 89% of medium-sized and 100% of large organizations.
- 27% of employers pay 100% of premiums for their employee health insurance plan.
- 89% of organizations that offer health insurance coverage to employees also offer coverage to family members. However, only 36% pay more than 50% of premiums for family members.
- 74% say their health insurance plan premiums increased in 2016. Of these, 24% say the increase was more than 10%.
- 62% of respondents say their organizations offer employer-provided dental insurance coverage. Of these, 56% pay for at least 50% of the plan premium.
- 48% of respondents offer employer-provided vision insurance coverage. Of these, 33% pay for at least 50% of the plan premium.
- 7% of organizations use the health insurance marketplace for their insurance. Of those, 63% say that marketplace costs are lower than other available plans.

Retirement Benefits

- 24% of organizations offer employee 401k plans, 24% offer 403b plans, and 12% offer simple IRAs.
- 35% say employees qualify for retirement benefits after 1 year; 30% offer benefits after an employee works between 3 months and 1 year of employment.

Paid Leave

- Combined paid-time off (PTO): For those organizations that offer vacation and sick leave combined, the most common range of PTO provided is 11 to 20 days per year for employees who have worked up to 5 years and more than 20 days per year for employees who have worked more than 5 years.
- Paid vacation time: For those organizations that offer paid vacation time, the most common range of vacation time provided is 11 to 20 days per year for employees who have worked up to 10 years and more than 20 days for employees who have worked more than 10 years.
- Paid sick leave: For those organizations that offer paid sick leave, the most common range of sick leave provided is 11 to 20 days for all employees.

PARTICIPANT PROFILES

Geographic Location

Of the 150 organizations that participated in this survey

- 22% are located in West Tennessee
- 49% are located in Middle Tennessee
- 29% are located in East Tennessee

Field of Work

Survey participants represent many fields of work. Primary fields include: human services (41%), children and youth (31%), education (27%), healthcare (19%), and housing (17%).

Services for Low-Income/Disadvantaged Populations

More than 72% of survey participants primarily serve low-income and/or disadvantaged populations.

Years in Operation

Most participants are well-established organizations.

- 28% have been operating more than 50 years
- 33% have been operating between 26 and 50 years
- 35% have been operating between 6 and 25 years
- 4% have been operating for 5 years or less

Annual Budget in Gross Revenues

Organizations of all budget sizes participated in the survey, with the majority being organizations with gross annual revenues between \$250,000 and \$10 million.

- 18% have gross annual revenues of less than \$250,000
- 30% have gross annual revenues between \$250,000 and \$1 million
- 42% have gross annual revenues between \$1 million and \$10 million
- Nearly 10% have gross annual revenues of more than \$10 million

Percentage of Budget from Government Funding

- 35% of organizations say they receive no funding from government grants or contracts
- 29% say that up to 20% of their budget comes from government grants or contracts
- 24% say that between 21% and 60% of their budget comes from government grants or contracts
- Just over 12% say that more than 60% of their funding comes from government grants or contracts

67% of small organizations say that they receive no funding from government grants or contracts, while 25% of medium-sized organizations and 23% of large organizations say that they receive no government funding.

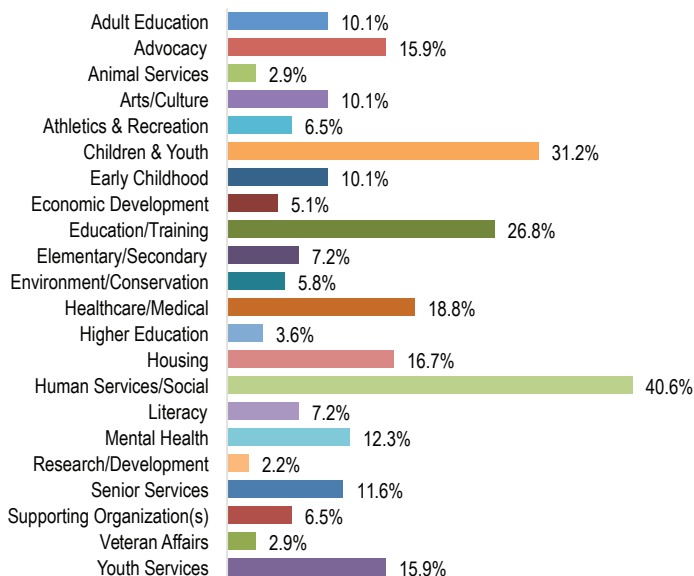
Fiscal Year End Date

Nearly 47% of organizations end their fiscal year on June 30, while 39% end their fiscal year on December 31.

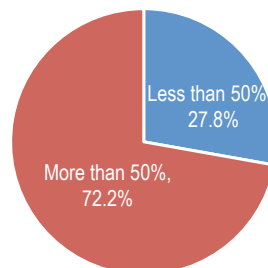


PARTICIPANT PROFILES

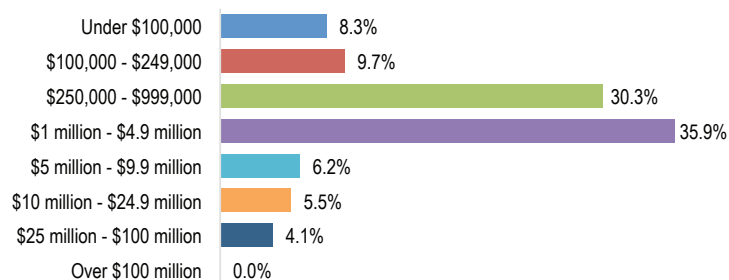
Field of Work



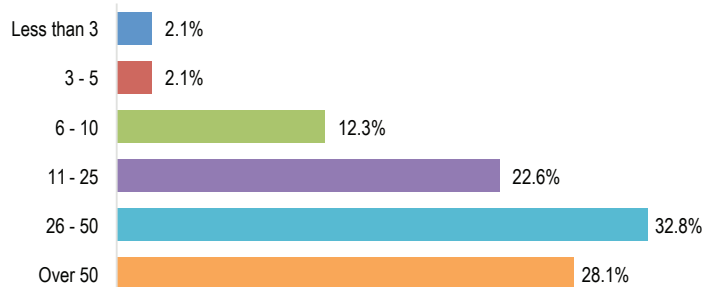
Services for Low-Income/Disadvantaged Populations



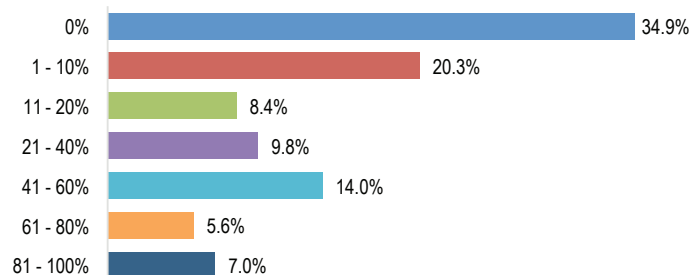
Annual Budget in Gross Revenues



Years in Operation



Percentage of Budget from Government Funding



ORGANIZATION LEADERSHIP

Executive Director/Chief Executive Officer

Gender of Executive Director/CEO

- 66% of organizations have a female executive director
- 34% of organizations have a male executive director

80% of small organizations have a female executive director and 62% of medium-sized organizations have a female executive director. However, 79% of large organizations have a male executive director.

Ethnicity of Executive Director/CEO

- 90% of organizations have a Caucasian executive director
- 9% have an African-American executive director
- 1% have a Hispanic executive director

Education Level Attained by Executive Director/CEO

- 97% of executive directors have at least a bachelor's degree
- 50% have at least a graduate degree
- More than 7% have a post-graduate degree

Board of Directors

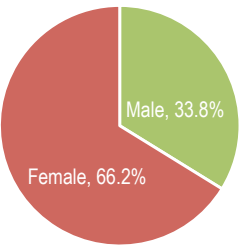
Number of Board Members

- 50% have fewer than 16 board members
- 34% have between 16 and 25 board members
- 16% of organizations have more than 25 board members

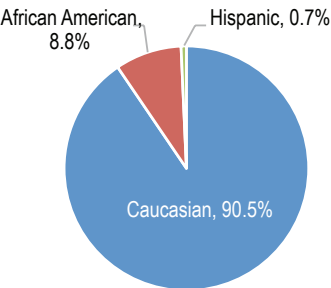
Ethnic Makeup of Board of Directors

- 30% of board members from the organizations surveyed are Caucasian
- 26% of board members are African American
- 18% of board members are Hispanic
- 14% of board members are Asian
- Organizations report that 12% of their board members are none of the above mentioned ethnicities

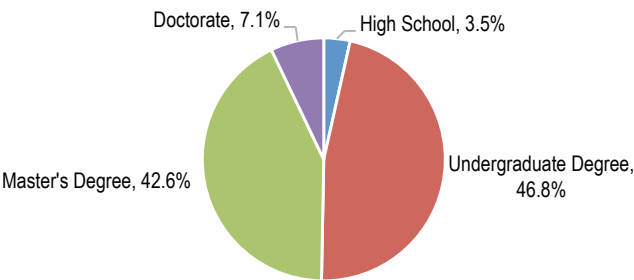
Gender of Executive Director/CEO



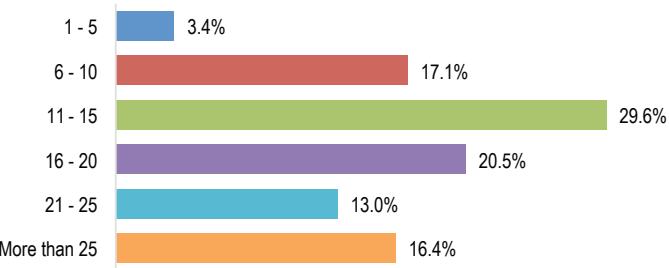
Ethnicity of Executive Director/CEO



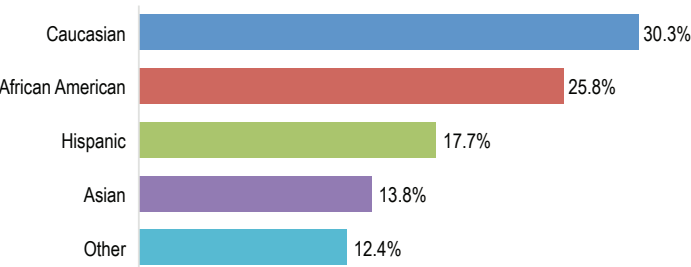
Education Level Attained by Executive Director/CEO



Number of Board Members



Ethnic Makeup of Board of Directors



ORGANIZATION STAFF

Employees

Full-Time Employees

- 51% of organizations have fewer than 10 full-time employees
- 34% have between 10 and 50 full-time employees
- 7% have between 51 and 100 full-time employees
- 8% have more than 100 full-time employees

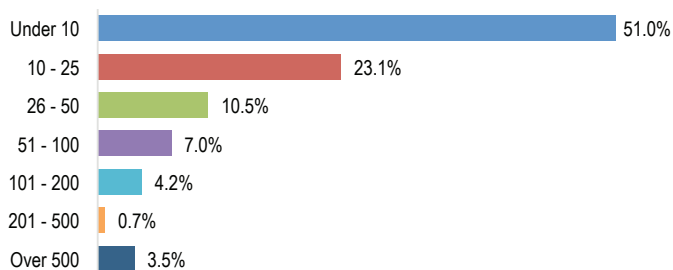
Part-Time Employees

- 17% of organizations have no part-time employees
- 59% have between 1 and 10 part-time employees
- 24% have more than 10 part-time employees

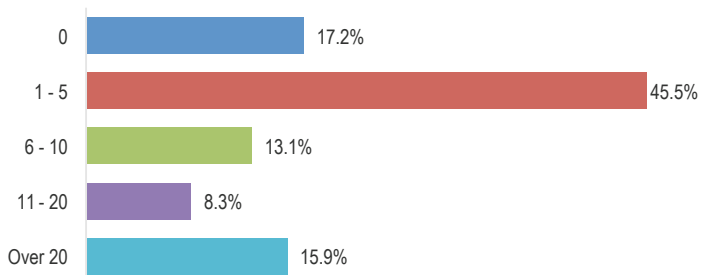
Hourly Workers

- 25% of organizations have no hourly workers
- 22% say that no more than 20% of their employees are hourly workers
- More than 26% say that between 21% and 60% of their employees are hourly workers
- Just under 27% say that more than 61% of their employees are hourly workers

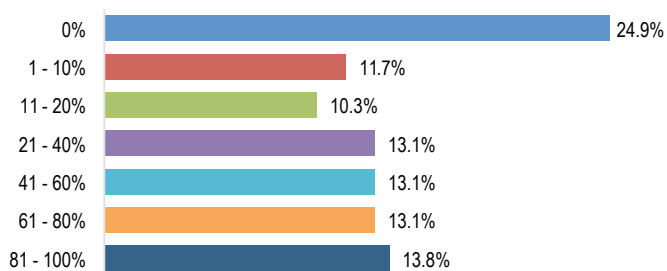
Full-Time Employees



Part-Time Employees



Hourly Workers



ORGANIZATION STAFF

Independent Contractors

We asked respondents if they use independent contractors (non-employees) to perform services.

Independent Contractors Engaged Annually

- 16% of organizations do not engage independent contractors
- 71% use between 1 and 10 contractors to perform services each year
- 13% use more than 10 contractors to perform services each year

Independent Contractor Services

The most common services performed by independent contractors include:

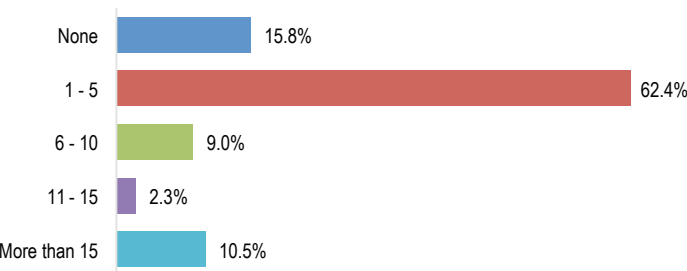
- Bookkeeping (63%)
- Payroll (37%)
- Fundraising (24%)
- Grant Writing (24%)
- Management Consulting (16%)
- Marketing (16%)
- Program Evaluation (11%)
- Executive Coaching (5%)

Respondents also described using contractors for other services, including strategic planning, public relations, event management, information technology support, graphic design, custodial/maintenance services, and legal services. Contractors used for program-related services include: teachers, counselors, mentors, physicians, therapists, veterinarians, artists, performers, and translators.

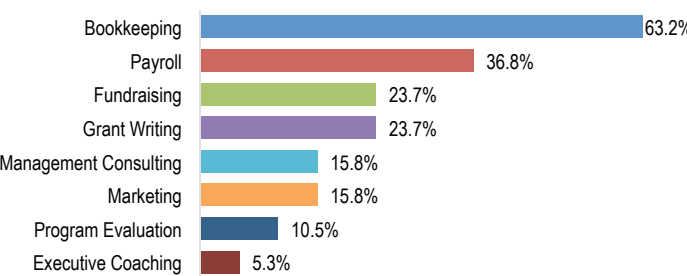
Use of Independent Contractors over 5 Years

42% of organizations say they have increased the number of independent contractors used in the last five years, nearly 6% have decreased their use of contractors, and 52% say their contractor use has remained the same.

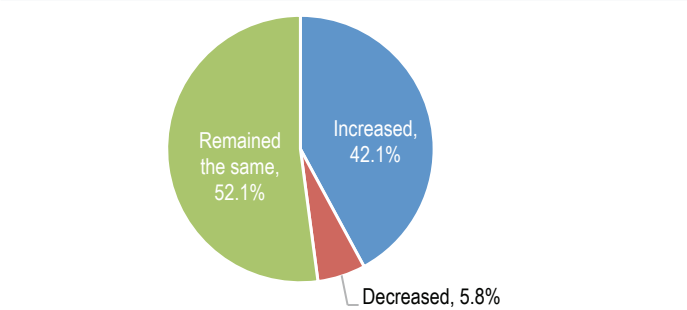
Independent Contractors Engaged Annually



Independent Contractor Services



Use of Independent Contractors over 5 Years



ORGANIZATION STAFF

Volunteers

Labor Hours Provided by Volunteers

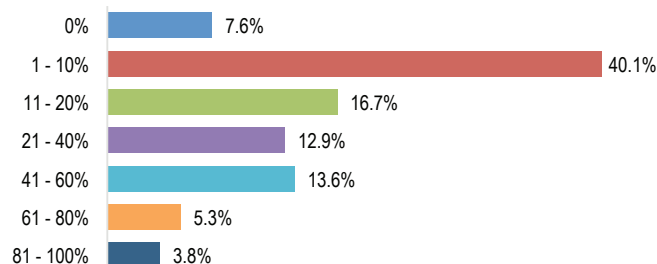
- 8% of organizations do not use volunteers
- 57% say that volunteers provide between 1% and 20% of their labor
- 26% say that volunteers provide between 21% and 61% of their labor
- 9% say that volunteers provide more than 60% of their labor

29% of small organizations and 21% of medium-sized organizations say that volunteers provide more than 40% of their labor. Large organizations report that volunteers provide no more than 40% of their labor.

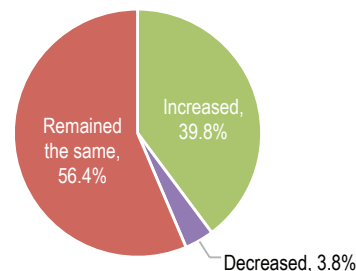
Annual Use of Volunteers

Of the organizations that utilize volunteers, 40% say they have increased the use of volunteers in the last year, 4% have seen a decrease in the use of volunteers, and 56% say that volunteer involvement has remained the same.

Labor Hours Provided by Volunteers



Annual Use of Volunteers



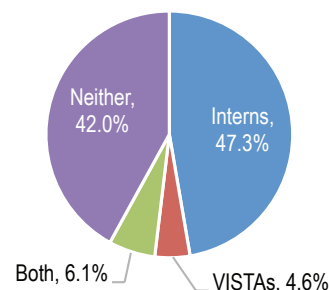
Interns/VISTAs

Use of Interns/Americorps VISTAs

- 47% of organizations use interns
- 5% of organizations use Americorps VISTAs
- 6% of organizations use both interns and VISTAs
- 42% of organizations don't use interns or VISTAs

Of the organizations that use interns, 11% pay their interns.

Use of Interns/Americorps VISTAs



ORGANIZATION STAFF

Age of Staff

Percentage of Workforce Aged 52-70 "Baby Boomers"

- 49% of organizations say that no more than 20% of their employees are 52-70 years old
- 32% say that between 21% and 50% of their employees are 52-70 years old
- 19% say that more than 50% of their employees are 52-70 years old

Percentage of Workforce Aged 35 to 51

"Generation X"

- 30% of organizations say that no more than 20% of their employees are 35-51 years old
- Nearly 55% say that between 21% and 50% of their employees are 35 to 51 years old
- Just over 15% say that more than 50% of their employees are 35 to 51 years old

Percentage of Workforce Aged 15 to 34

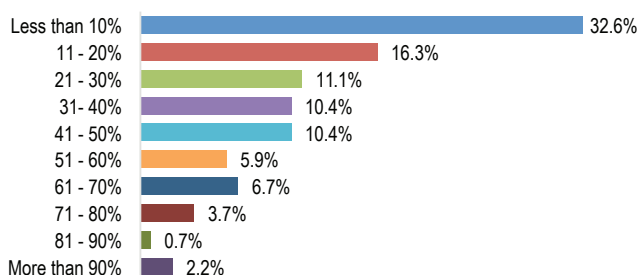
"Millennials"

- Nearly 37% of organizations say that no more than 20% of their employees are 15-34 years old
- Just over 40% say that between 21% and 50% of their employees are 15-34 years old
- 23% say that more than 50% of their employees are 15 to 34 years old

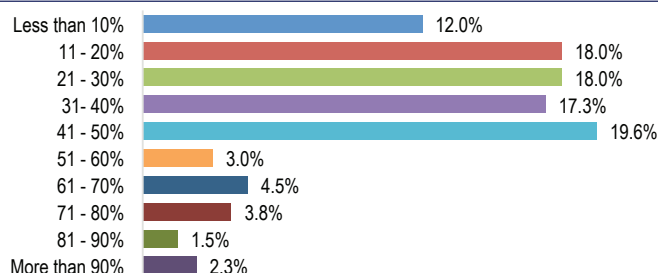
Percentage of Workforce Expected to Retire in the Next 5 Years

- 81% of organizations expect that no more than 10% of their workforce will retire in the next 5 years
- 14% expect that between 11% and 30% of their workforce will retire in the next 5 years
- 5% of respondents expect that more than 30% of their workforce will retire in the next 5 years

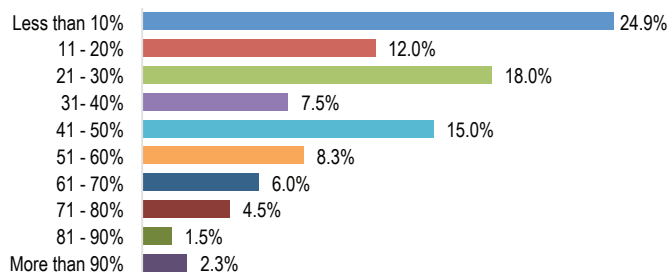
Percentage of Workforce Aged 52-70 "Baby Boomers"



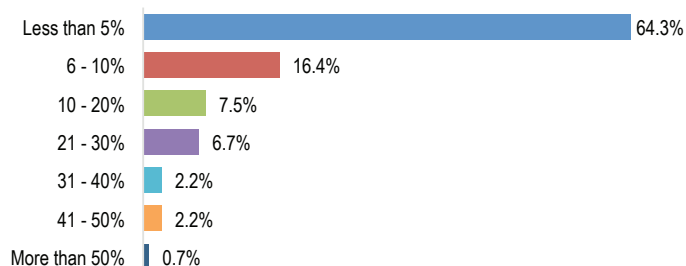
Percentage of Workforce Aged 35 to 51 "Generation X"



Percentage of Workforce Aged 15 to 34 "Millennials"



Percentage of Workforce Expected to Retire in the Next 5 Years



STAFFING PRACTICES

Salaries

Methods for Determining Employee Salaries

To determine employee salaries:

- 71% of organizations review national or local salary surveys
- Nearly 50% use the Tennessee Nonprofit Compensation Survey
- 50% talk to other organizations about their salary levels
- 30% review other organizations' IRS 990 forms
- Just over 12% say they obtain no outside input to determine salaries

Respondents cited other methods for determining salaries, including using outside consultants, basing salaries on education and experience, and paying as much as the annual budget will allow.

Basis for Salary Increases

Over the last five years, 89% of organizations have increased staff salaries. Organizations use one or more methods to determine employee salary increases.

- 12% of organizations give automatic annual salary increases
- 32% give cost-of-living salary increases
- 73% give merit-based salary increases

Anticipated Staff Raises

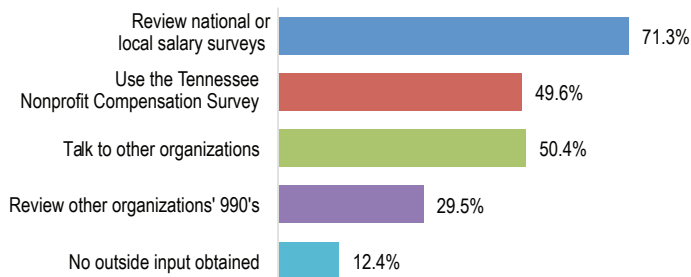
We asked how much, on average, organizations anticipate increasing salaries in 2017.

- Nearly 17% of respondents do not expect raises to be issued in their organization
- 28% expect that raises will average 1%-2%
- 44% expect that raises will average 3%-4%
- 10% expect that raises will average 5%-6%
- More than 1% expect that that raises will be greater than 7%

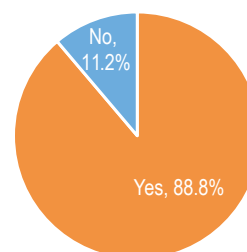
25% of small organizations and 12% of medium-sized organizations do not expect to give raises in 2017; all large organizations expect to give raises of at least 1%.

59% of small organizations, 78% of medium-sized organizations, and 100% of large organizations expect to give raises of between 1% and 4%.

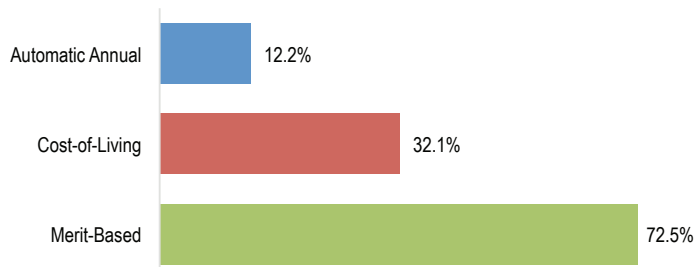
Methods for Determining Employee Salaries



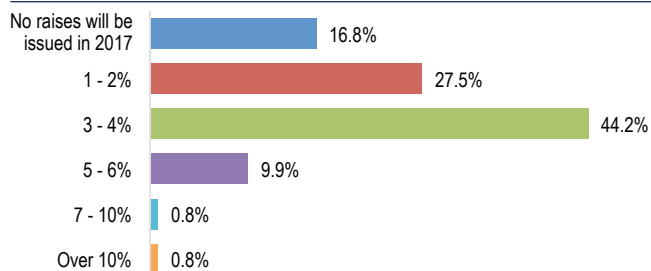
Salary Increases in the Last Five Years



Basis for Salary Increases



Anticipated Staff Raises



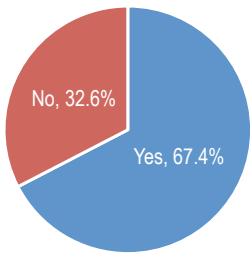
STAFFING PRACTICES

Changes in Staff Size

Over the last five years, 67% of organizations have increased their staff size. We asked whether organizations expect their staff size to change in 2017.

- 43% of organizations expect the number of staff members to increase
- 4% expect the number of staff members to decrease
- 53% expect the number of staff members to remain the same

Increase in Staff Size in the Past 5 Years

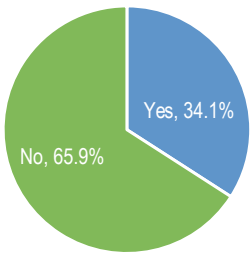


Bonus Program for Employees

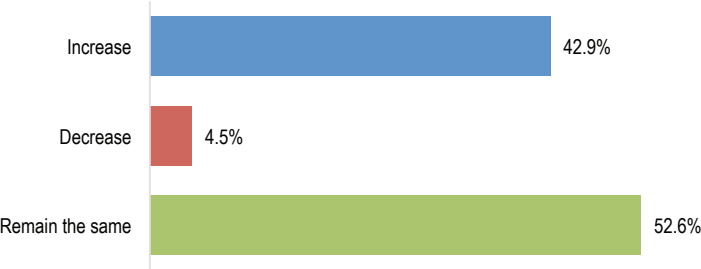
34% of organizations give salary bonuses to staff. Of the organizations that give bonuses:

- 32% say that the executive director/CEO receives bonuses
- 11% say that senior management receive bonuses
- 67% say that all employees are eligible for bonuses

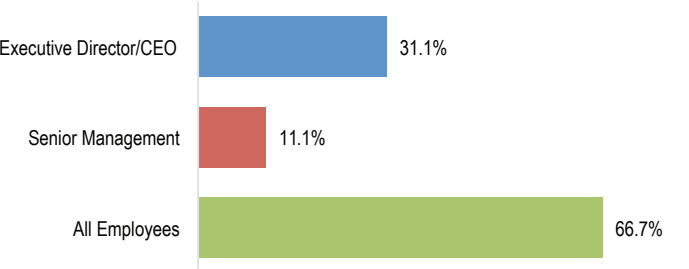
Bonus Program for Employees



Anticipated Changes in Staff Size



Staff Eligible for Bonus



STAFFING PRACTICES

Employee Retention

Employee Retention Rate

We asked organizations what their employee retention rate was in 2016.

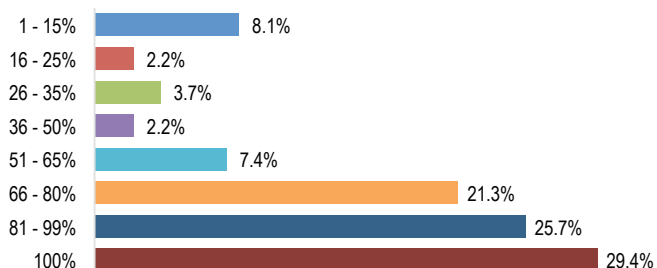
- 16% of organizations had a retention rate below 50%
- 29% of organizations had a retention rate between 51% and 80%
- 26% of organizations had a retention rate between 81% and 99%
- 29% of organizations had a 100% employee retention rate

52% of small organizations had an employee retention rate of more than 80%, while 12% of medium-sized organizations and 25% of large organizations had a retention rate of more than 80%.

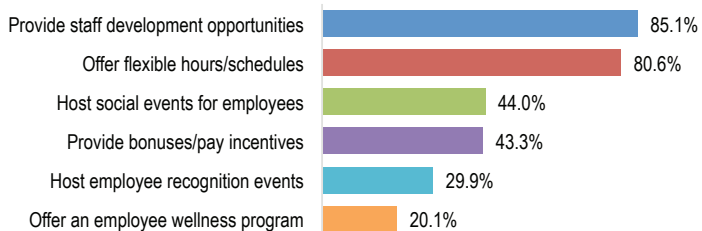
Documented Employee Retention Strategy

12% of organizations have a formal, documented employee retention strategy. Of the 88% of organizations without a retention strategy, 36% plan to develop one.

Employee Retention Rate



Strategies Used to Retain Employees



Strategies Used to Retain Employees

Organizations use a variety of strategies to retain employees.

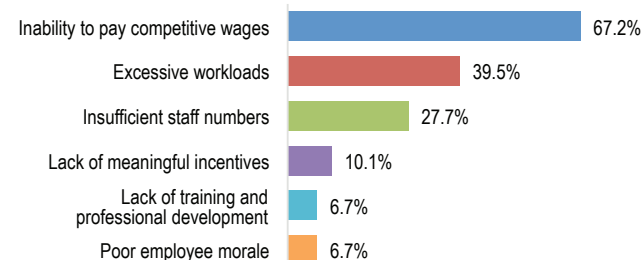
- 85% provide staff development opportunities
- 81% offer flexible hours/schedules
- 44% host social events for employees
- 43% provide bonuses/pay incentives
- 30% host employee recognition events
- 20% offer an employee wellness program

Employee Retention Challenges

- 67% of respondents say that the inability to pay competitive wages presents a significant employee retention challenge
- Nearly 40% say that excessive workloads present a significant challenge
- 28% say that insufficient staff numbers present a challenge
- 10% say that a lack of incentives presents a challenge
- 7% say that either a lack of professional development opportunities or poor employee morale is a challenge

Respondents state that the lack of benefits, lack of opportunities for promotion, and burnout also pose a challenge to employee retention.

Employee Retention Challenges

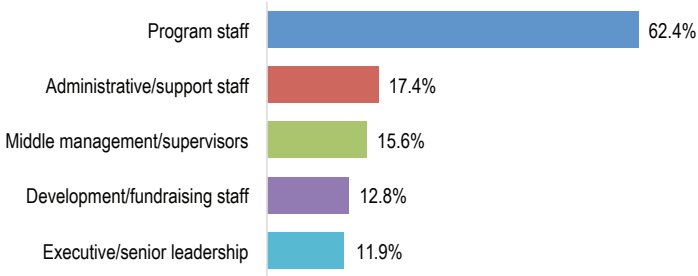


STAFFING PRACTICES

Staff Levels with High Turnover

- More than 62% of respondents say that program staff have a high turnover rate
- 17% say that administrative/support staff have a high turnover rate
- 16% say that middle management/supervisors have a high turnover rate
- 13% say that development/fundraising staff have a high turnover rate
- 12% of respondents say that executive/senior leadership has a high turnover rate

Staff Levels with High Turnover



Succession Plan

37% of responding organizations have a succession plan. Of the 63% of organizations that do not have a succession plan, 61% say they plan to develop one.



STAFFING PRACTICES

Professional Development

Operating Budget for Employee Professional Development

- 73% of organizations dedicate less than 5% of their operating budget to professional development
- 20% dedicate between 6% and 10% of their operating budget to professional development
- 4% dedicate between 11% and 15% of their operating budget to professional development
- 3% dedicate more than 15% of their operating budget to professional development

No small organizations spend more than 15% of their operating budget on employee professional development, while 5% of medium-sized and 8% of large organizations spend more than 15% of their budget on professional development.

Professional Development Opportunities for Staff

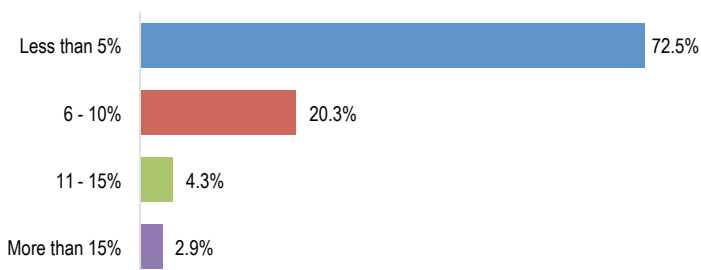
The most popular professional development opportunities offered by organizations include:

- Attendance at local workshops
- Attendance at local conferences
- Participation in networking and affinity groups
- Attendance at out of town conferences
- Registration for online courses
- Access to self-directed materials such as articles, books, videos, etc.

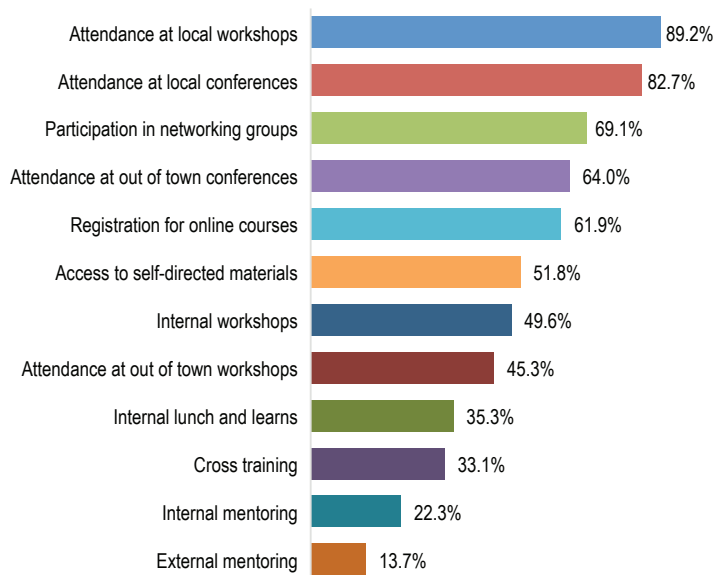
Staff Offered Professional Development Opportunities

- 35% of organizations offer professional development opportunities to executive/senior staff
- 26% offer professional development opportunities to middle management/supervisors
- 26% offer professional development opportunities to program staff
- More than 18% offer professional development opportunities to development staff
- 16% offer professional development opportunities to administrative/clerical support staff
- 66% offer professional development opportunities to all staff members

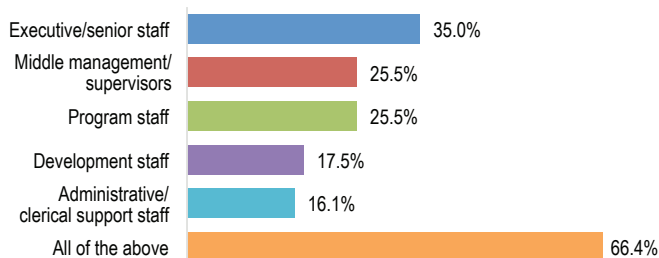
Operating Budget for Employee Professional Development



Professional Development Opportunities for Staff



Staff Offered Professional Development Opportunities



STAFFING PRACTICES

Overtime Policies and the Final Rule

In 2016, the U.S. Department of Labor updated overtime regulations to extend overtime pay protections to more than 4 million workers. Under the new Fair Labor Standards Act (FLSA) regulations, employees making less than \$47,476 per year would be made eligible for overtime automatically, regardless of their job duties. The "Final Rule" was to go into effect on December 1, 2016. In November, the rule was put on hold when a federal judge issued an injunction to delay implementation. Pending further review by the court, no changes to the existing overtime regulations have gone into effect.

As part of the 2016 Nonprofit Compensation Survey (which was distributed prior to the injunction), organizations provided information on their plans to adjust employee salaries and classifications to comply with the new overtime regulations.

Organizations Affected by the Final Rule

54% of organizations surveyed have commercial revenues of less than \$500,000 and are not covered by the Final Rule. 8% of organizations did not know if they were covered by the Final Rule.

Workforce Classified as Non-Exempt

- 27% of organizations say that less than 20% of their workforce would be classified as non-exempt
- 19% say that between 20% and 50% of their workforce would be classified as non-exempt
- 22% say that between 51% and 80% of their workforce would be classified as non-exempt
- 32% say that more than 80% of their workforce would be classified as non-exempt

Methods of Addressing the New Overtime Regulations

Organizations will make some or all of the following changes to address the new FLSA regulations.

- 23% of organizations will pay overtime for hours worked in addition to salaried hours
- 7% of organizations will raise salaries to or above the threshold of \$47,476 per year
- 6% will adjust employees' base salary and pay overtime
- 4% will evaluate and realign employee workload
- 2% will hire additional employees to reduce the need for overtime hours

Employees Affected by Final Rule

- 49% of organizations say that less than 21% of their employees would be affected by the new FLSA regulations
- 17% say that between 21% and 40% of their employees would be affected
- 14% say that between 41% and 60% of their employees would be affected
- 10% say that between 61% and 80% of their employees would be affected
- 10% say that more than 81% of their employees would be affected



BENEFITS

Health Insurance

Employer-Provided Health Insurance

64% of organizations surveyed provide health insurance coverage to their employees. Large and medium-sized organizations were much more likely to offer health insurance coverage, at 100% and 89% respectively, compared to 31% of small organizations.

Of the organizations that offer health insurance coverage to employees:

- 15% offer health insurance to all employees
- 23% offer health insurance to all full-time, salaried employees
- 59% offer health insurance to all full-time salaried and hourly employees
- 1% offer health insurance to all full-time and part-time salaried employees
- 2% of organizations said they offer health insurance to subsets of employees such as managerial staff and staff who work a certain number of hours, (e.g., more than 20 hours per week).

Percentage of Health Insurance Premiums Paid by Employers

Within organizations that offer health insurance coverage to employees, employers may pay all or a portion of the health insurance premiums for employees and their families.

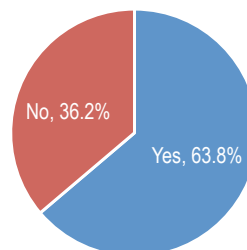
Of the organizations that provide individual health insurance coverage to employees:

- 1% do not pay any portion of individual health insurance premiums
- 10% pay between 1% and 49% of premiums
- 62% pay between 50% and 99% of premiums
- 27% pay 100% of premiums

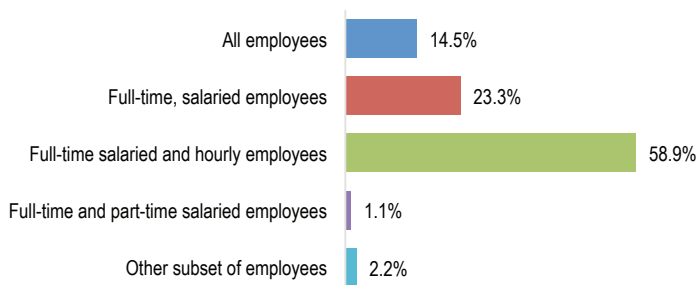
Of the organizations that provide family health insurance coverage to employees:

- 46% do not pay any portion of family health insurance premiums
- 18% pay between 1% and 49% of premiums
- 26% pay between 50% and 99% of premiums
- 10% pay 100% of premiums

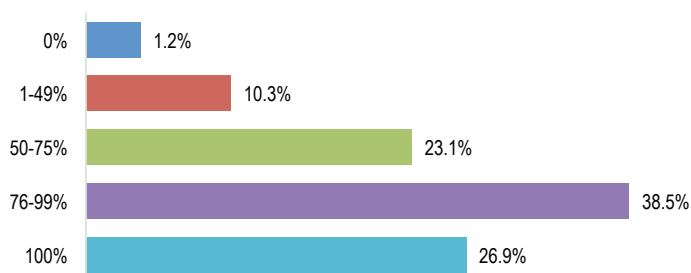
Employer-Provided Health Insurance



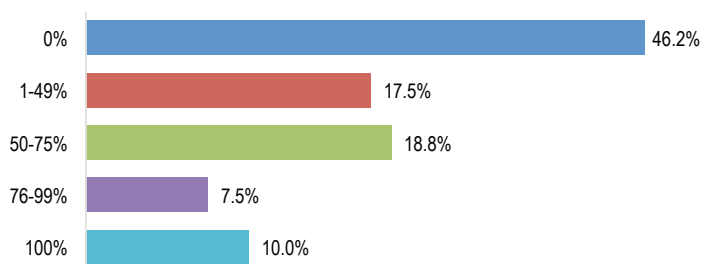
Employees Eligible Employer-Provided Health Insurance



% Individual Health Insurance Premium Paid by Employer



% Family Health Insurance Premium Paid by Employer



BENEFITS

Health Insurance Premium Increase in 2016

74% of organizations report that their health insurance premiums increased for FY2016. Of the organizations that experienced premium increases:

- 35% say that health insurance premiums increased by between 1% and 5%
- 41% say that premiums increased by between 6% and 10%
- 17% say that premiums increased by between 11% and 20%
- 7% say that premiums increased by more than 21%

Increase in Employee Share of Premium

As a result of premium increases, 52% of organizations report that employees now pay more of their share of the cost for health insurance.

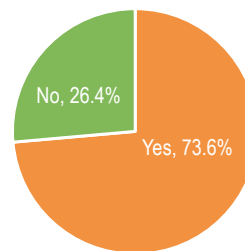
- 36% of organizations say that employees now pay between 1% and 5% more of their health insurance premium
- 36% say that employees pay between 6% and 10% more of their premium
- 16% say that employees pay between 11% and 20% more of their premium
- 7% say that employees pay between 21% and 30% more of their premium
- 5% say that employees pay over 31% more of their premium

Organizations that Use the Marketplace for Health Insurance

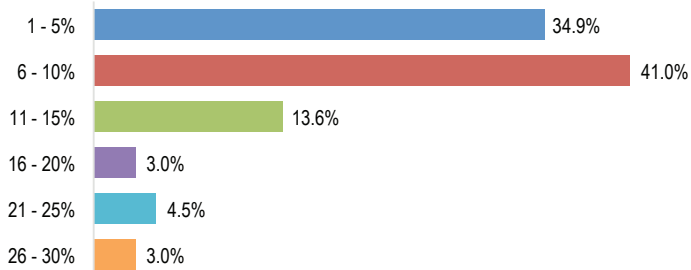
7% of organizations report that they use the ACA marketplace for their health insurance. Of the organizations that use the marketplace, 63% found health insurance costs to be lower on the marketplace than with other available plans. Of those organizations:

- 50% say that marketplace insurance was between 1% and 10% lower in price than other available plans
- 17% say that marketplace insurance was between 11% and 20% lower in price than other plans
- 17% say that marketplace insurance was between 21% and 30% lower in price than other plans
- 16% say that marketplace insurance was between 41% and 50% lower in price than other plans

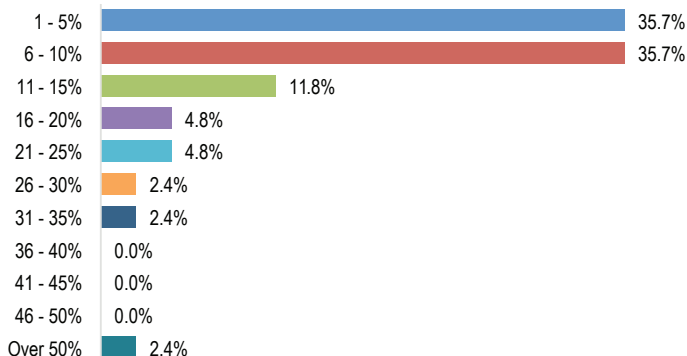
Health Insurance Premium Increase in 2016



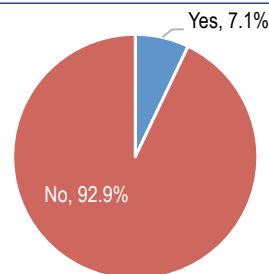
Percentage of 2016 Premium Increase



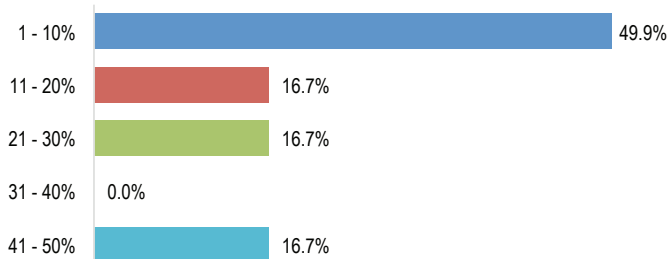
Increase in Employee Share of Premium



Organizations that Use the Marketplace for Insurance



% Marketplace Insurance Is Lower in Price than Other Plans



BENEFITS

Employees Sent to the Health Insurance Marketplace

8% of organizations report that they dropped employer-provided health insurance and sent employees to the ACA marketplace. 15% of small organizations chose to send employees to the marketplace, while 5% of medium-sized and no large organizations dropped their insurance in favor of the marketplace.

Of the organizations that sent their employees to the marketplace:

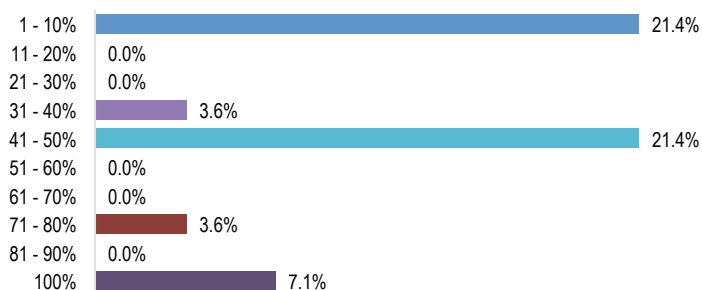
- 29% say that between 1% and 10% of their employees get health insurance through the ACA marketplace
- 14% say that between 21% and 30% get health insurance through the marketplace
- 14% say that between 41% and 50% get health insurance through the marketplace
- 14% say that between 51% and 70% get health insurance through the marketplace
- 29% say that between 71% and 90% get health insurance through the marketplace

Employees that Receive Government Subsidies

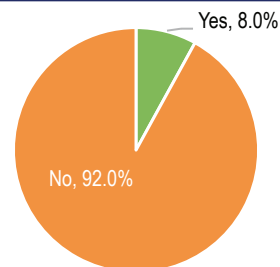
Only 57% of respondents know whether or not employees using the marketplace receive subsidies. Of those:

- 21% say that between 1% and 10% of their employees receive government subsidies
- 4% say that between 31% and 40% of their employees receive government subsidies
- 21% say that between 41% and 50% of their employees receive government subsidies
- 4% say that between 71% and 80% of their employees receive government subsidies
- 7% say that 100% of their employees receive government subsidies

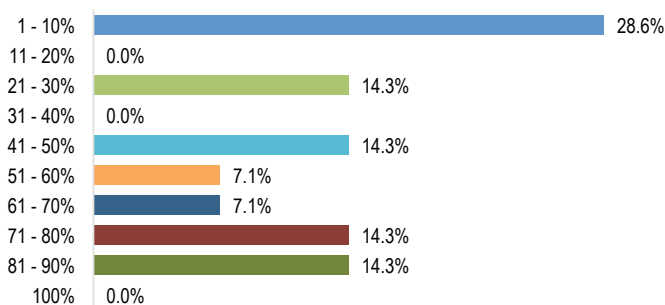
Employees that Receive Government Subsidies



Employees Sent to the Health Insurance Marketplace



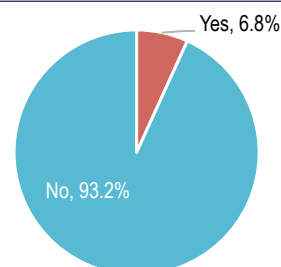
Employees that Use the Marketplace for Health Insurance



Defined Contribution Health Plan

7% of organizations provide employees with a defined contribution health plan instead of employer-paid health insurance. Under such plans, the employer contributes a fixed dollar amount to employees for the purchase of health insurance coverage.

Defined Contribution Health Plan



Penalties for Not Offering Health Insurance to Employees

Under the Affordable Care Act, in 2017, employers with 50 or more full-time employees who do not provide affordable health care coverage to at least 95% of their employees and their dependent children may be assessed a penalty. We asked whether organizations expected to be assessed a penalty in 2017.

- 96% of organizations say that they will not be assessed a penalty
- 4% do not know if they will be assessed a penalty

BENEFITS

Dental Insurance

Employer-Provided Dental Insurance

62% of organizations surveyed provide dental insurance coverage to their employees. 26% of small organizations, 88% of medium-sized organizations, and 100% of large organizations offer dental insurance coverage.

Percentage of Dental Insurance Premiums Paid by Employers

Within organizations that offer dental insurance coverage to employees, employers may pay all or just a portion of the dental insurance premiums for individual employees and their families.

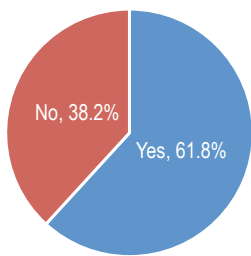
Of organizations that provide individual dental insurance coverage to employees:

- 38% do not pay any portion of individual dental insurance premiums
- 6% pay between 1% and 49% of premiums
- 26% pay between 50% and 99% of premiums
- 30% pay 100% of premiums

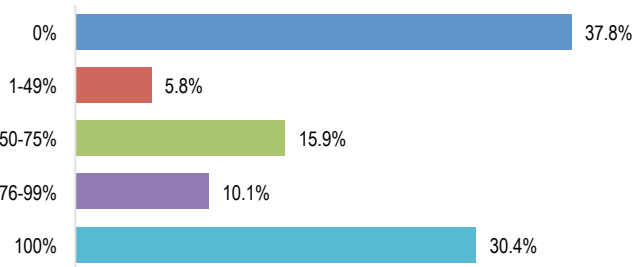
Of organizations that provide family dental insurance coverage to employees:

- 58% do not pay any portion of family dental insurance premiums
- 9% pay between 1% and 49% of premiums
- 20% pay between 50% and 99% of premiums
- 13% pay 100% of premiums

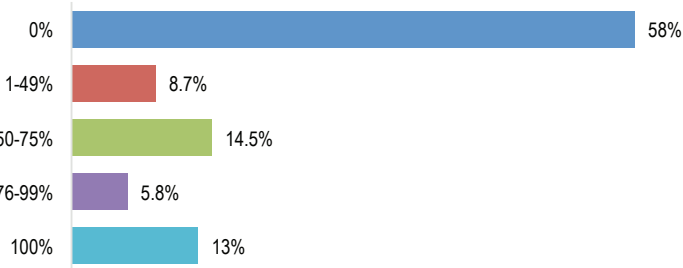
Employer-Provided Dental Insurance



% Individual Dental Insurance Premium Paid by Employer



% Family Dental Insurance Premium Paid by Employer



BENEFITS

Vision Insurance

Employer-Provided Vision Insurance

48% of organizations offer vision insurance coverage to employees. 17% of small organizations, 68% of medium-sized organizations, and 91% of large organizations offer vision insurance coverage.

Percentage of Vision Insurance Premiums Paid by Employers

Within organizations that offer vision insurance coverage to employees, employers may pay all or just a portion of the vision insurance premiums for individual employees and their families.

Of organizations that provide individual vision insurance coverage to employees:

- 54% do not pay any portion of individual vision insurance premiums
- 5% pay between 1% and 49% of premiums
- 18% pay between 50% and 99% of premiums
- 23% pay 100% of premiums

Of organizations that provide family vision insurance coverage to employees:

- 66% do not pay any portion of family vision insurance premiums
- 8% pay between 1% and 49% of premiums
- 14% pay between 50% and 99% of premiums
- 12% pay 100% of premiums

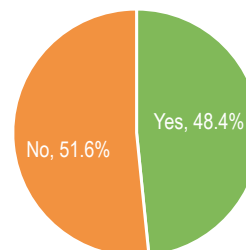
Additional Benefits

Tax-Advantage Programs for Employees

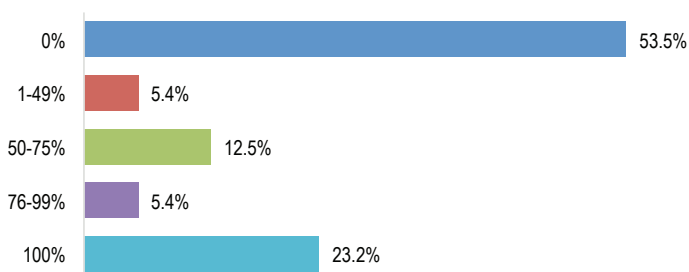
Tax-advantage programs provide benefits to employees in the form of tax-free, tax-reduced, or tax-deferred accounts. We asked organizations which tax-advantage programs they offer employees.

- 22% of organizations offer a cafeteria plan
- 27% offer flexible spending accounts (FSAs)
- 9% offer health reimbursement accounts (HRAs)
- 30% offer health savings accounts (HSAs)
- 2% offer medical savings accounts (MSAs)

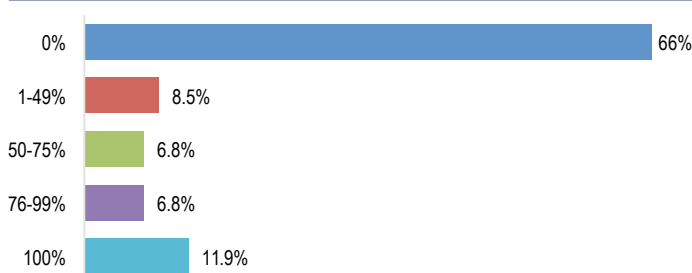
Employer-Provided Vision Insurance



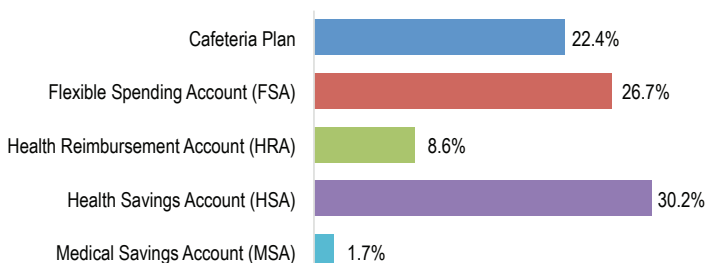
% Individual Vision Insurance Premium Paid by Employer



% Family Vision Insurance Premium Paid by Employer



Tax-Advantage Programs for Employees



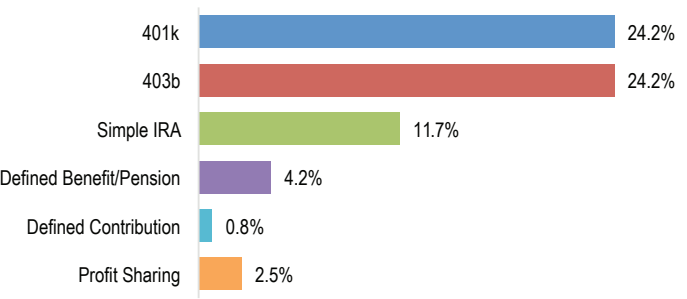
BENEFITS

Retirement Plans for Employees

We asked organizations which retirement plans or benefits they offer employees.

- 24% of organizations offer 401k plans
- 24% offer 403b plans
- 12% offer simple IRAs
- 4% offer defined benefit/pension plans
- Nearly 1% offer defined contribution plans
- 3% offer employees a retirement benefit in the form of profit sharing

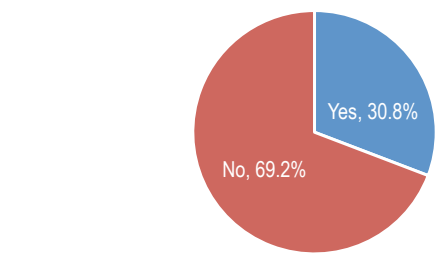
Retirement Plans for Employees



Benefits for Part-Time Employees

31% of organizations offer benefits to part-time employees.

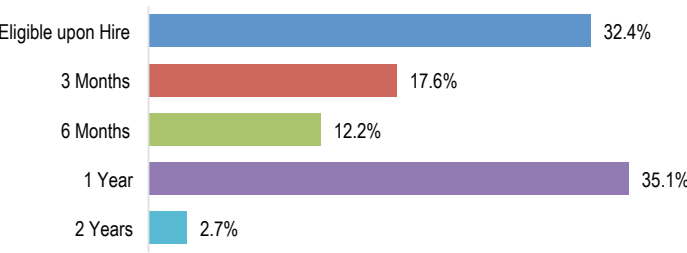
Benefits for Part-Time Employees



Length of Employment Required to Qualify for Retirement Benefits

- 32% of organizations say that employees are eligible for benefits upon hire
- 18% say that employees qualify for retirement benefits after 3 months of employment
- 12% say that employees qualify for retirement benefits after 6 months of employment
- 35% say that employees qualify for retirement benefits after 1 year of employment
- 3% say employees must work for 2 years to qualify for retirement benefits

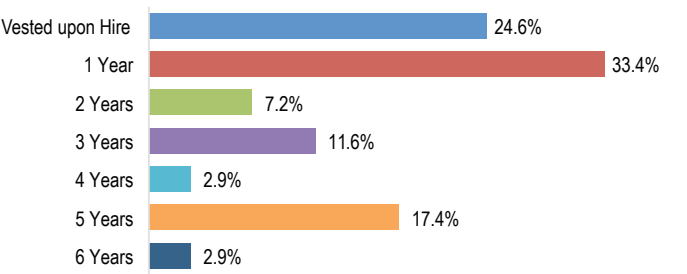
Length of Employment to Qualify for Retirement Benefits



Length of Employment Required to Be Fully Vested in Retirement Contributions

- 25% of organizations say that employees are fully vested for retirement contributions upon hire
- 33% say employees are fully vested after 1 year of employment
- 7% say that employees are fully vested after 2 years of employment
- 15% say that employees are fully vested after 3-4 years of employment
- 20% say that employees are fully vested after 5-6 years of employment

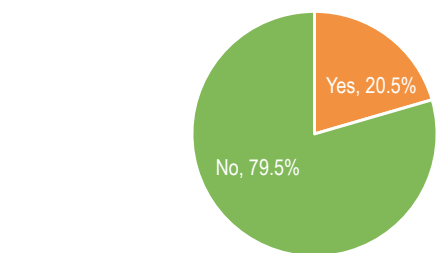
Length of Employment to Be Fully Vested



Reduction of Fringe Benefits in the Last 5 Years

21% of organizations surveyed have decreased or eliminated fringe benefits in the last 5 years.

Reduction of Fringe Benefits in the Last 5 Years



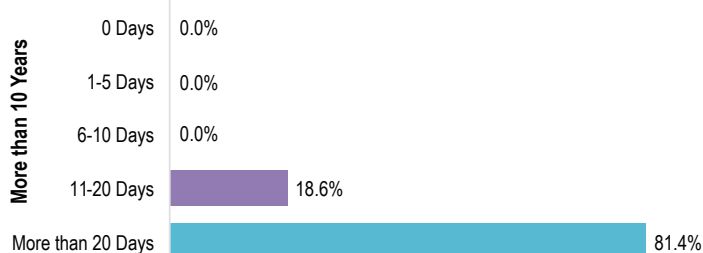
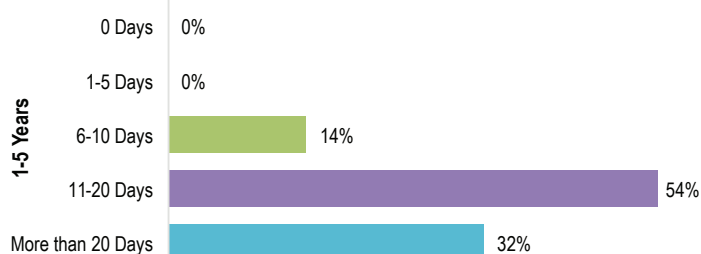
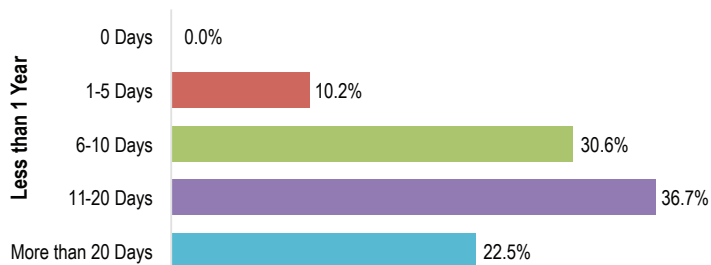
BENEFITS

Paid Time Off for Full-Time Employees

Many organizations do not distinguish between vacation and sick leave in terms of the total number of days of paid time off (PTO). We asked respondents who provide combined vacation and sick leave how many days of annual PTO their employees receive.

- For employees who have worked less than 1 year: 10% of employers provide 1-5 days of PTO; 31% of employers provide 6-10 days of PTO; 37% of employers provide 11-20 days of PTO; and 22% of employers provide more than 20 days of PTO.
- For employees who have worked between 1 and 5 years: 14% of employers provide 6-10 days of PTO; 54% of employers provide 11-20 days of PTO; 32% of employers provide more than 20 days of PTO.
- For employees who have worked between 6 and 10 years: 43% of employers provide 11-20 days of PTO; 57% of employees provide more than 20 days of PTO.
- For employees who have worked more than 10 years: 19% of employers provide 11-20 days of PTO; 81% of employers provide more than 20 days of PTO.

Paid Time Off for Full-Time Employees



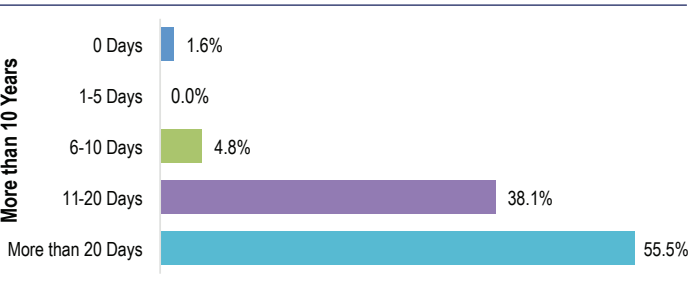
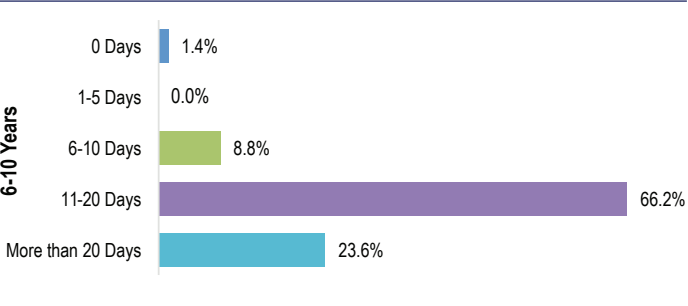
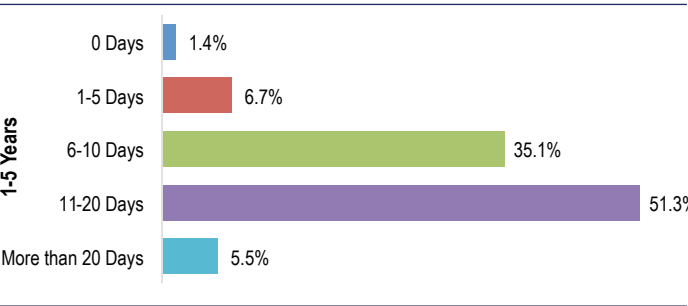
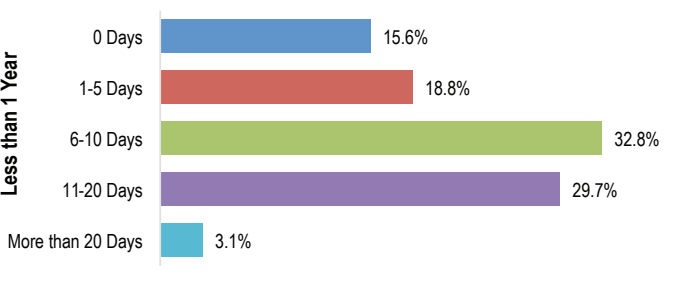
BENEFITS

Paid Vacation for Full-Time Employees

We asked how many paid vacation days full-time employees receive each year.

- For employees who have worked less than 1 year: 15% of employers provide 0 days of paid vacation; 19% of employers provide 1-5 days; 33% of employers provide 6-10 days; 30% of employers provide 11-20 days; 3% of employers provide more than 20 days.
- For employees who have worked between 1 and 5 years: 1% of employers provide 0 days of paid vacation; 7% of employers provide 1-5 days; 35% of employers provide 6-10 days; 51% of employers provide 11-20 days; 6% of employers provide more than 20 days.
- For employees who have worked between 6 and 10 years: 1% of employers provide 0 days of paid vacation; 9% of employers provide 6-10 days; 66% of employers provide 11-20 days; 24% of employers provide more than 20 days.
- For employees who have worked more than 10 years: 2% of employers provide 0 days of paid vacation; 5% of employers provide 6-10 days; 38% of employers provide 11-20 days; 55% of employers provide more than 20 days.

Paid Vacation for Full-Time Employees



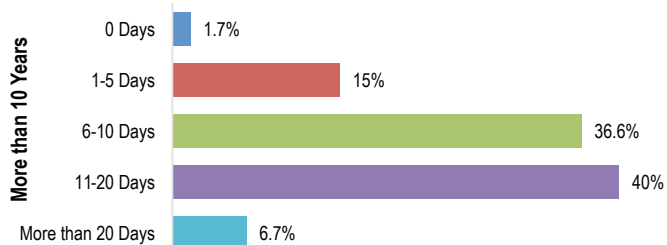
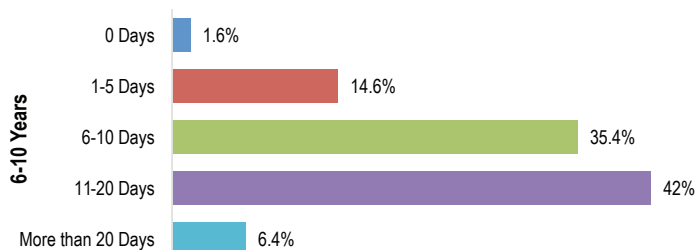
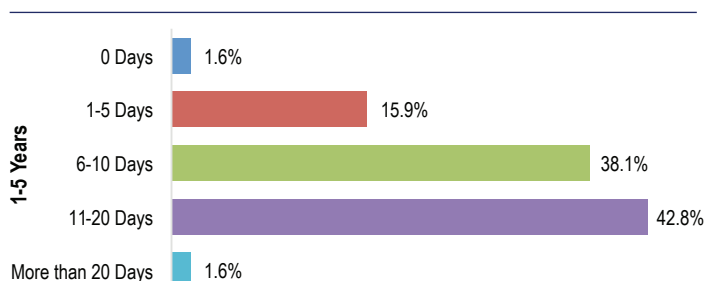
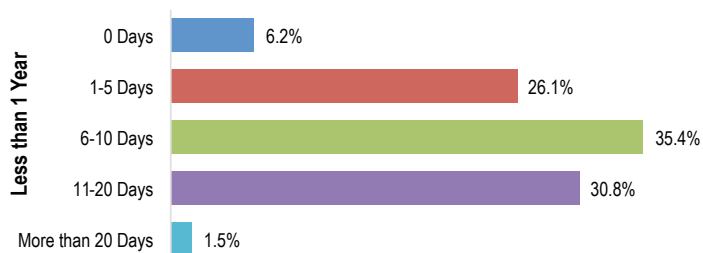
BENEFITS

Sick Leave for Full-Time Employees

We asked how many days of sick leave full-time employees receive each year.

- For employees who have worked less than 1 year: 6% of employers provide 0 days of sick leave; 26% of employers provide 1-5 days; 35% of employers provide 6-10 days; 31% of employers provide 11-20 days; 2% of employers provide more than 20 days.
- For employees who have worked between 1 and 5 years: 2% of employers provide 0 days of sick leave; 16% of employers provide 1-5 days; 38% of employers provide 6-10 days; 43% of employers provide 11-20 days; 1% of employers provide more than 20 days.
- For employees who have worked between 6 and 10 years: 2% of employers provide 0 days of sick leave; 15% of employers provide 1-5 days; 35% of employers provide 6-10 days; 42% of employers provide 11-20 days; 6% of employers provide more than 20 days.
- For employees who have worked more than 10 years: 2% of employers provide 0 days of sick leave; 15% of employers provide 1-5 days; 37% of employers provide 6-10 days; 40% of employers provide 11-20 days; 6% of employers provide more than 20 days.

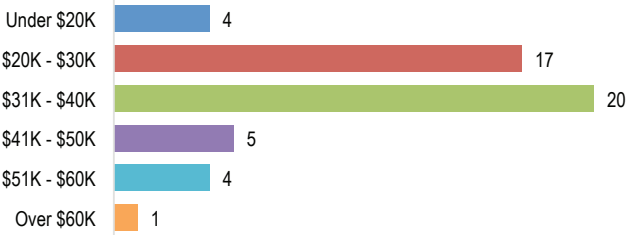
Sick Leave for Full-Time Employees



COMPENSATION

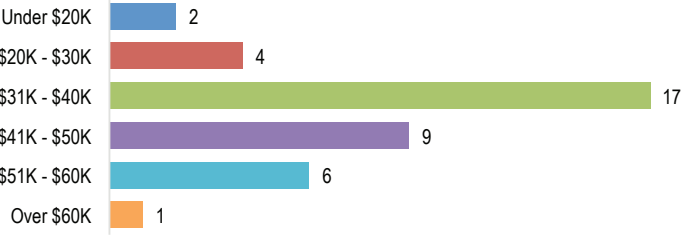
Administrative/General Office

Office Manager



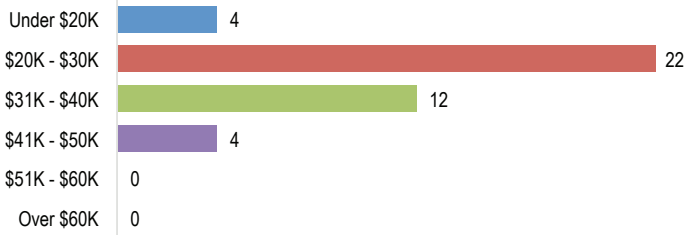
34% of respondents (51 of 150) have an Office Manager

Executive Assistant



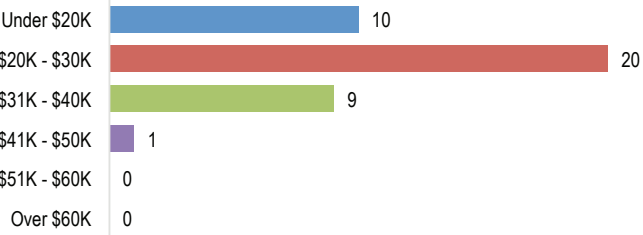
26% of respondents (39 of 150) have an Executive Assistant

Administrative Assistant



28% of respondents (42 of 150) have an Administrative Assistant

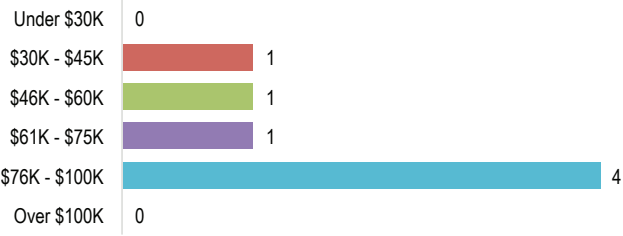
Receptionist



26.6% of respondents (40 of 150) have a Receptionist

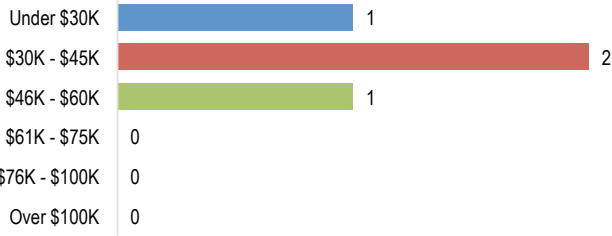
Advocacy and Public Policy

Director of Public Policy



4.6% of respondents (7 of 150) have a Director of Public Policy

Manager of Public Policy

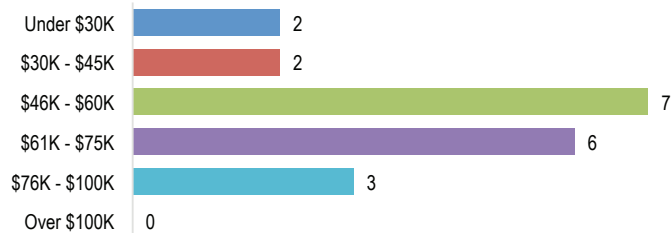


2.6% of respondents (4 of 150) have a Manager of Public Policy

COMPENSATION

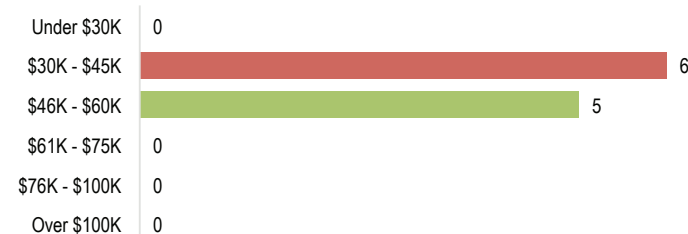
Communications

Director of Communications



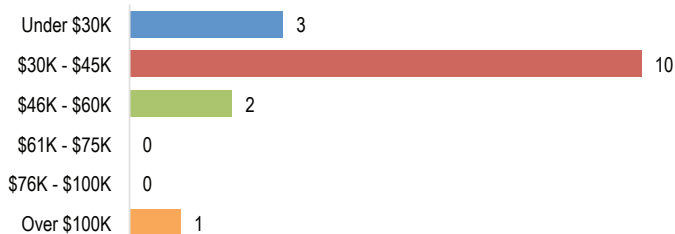
13.3% of respondents (20 of 150) have a Director of Communications

Manager of Communications



7.3% of respondents (11 of 150) have a Manager of Communications

Social Media Coordinator



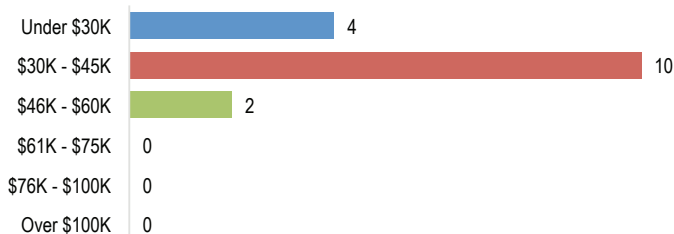
10.6% of respondents (16 of 150) have a Social Media Coordinator

Assistant Director of Communications



2% of respondents (3 of 150) have an Assistant Director of Communications

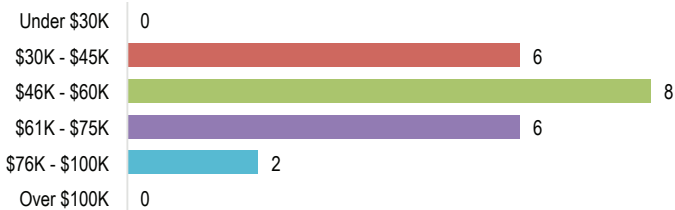
Communications Coordinator



10.6% of respondents (16 of 150) have a Communications Coordinator

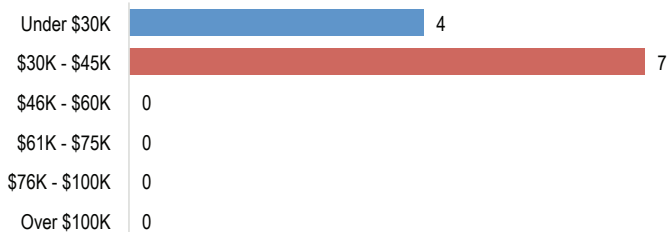
Community Engagement

Director of Outreach and Partnerships



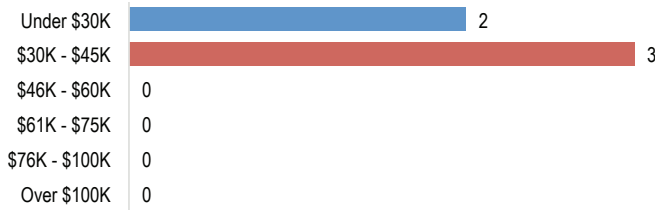
14.6% of respondents (22 of 150) have a Director of Outreach and Partnerships

Community Organizer



7.3% of respondents (11 of 150) have a Community Organizer

Grass Roots Activist/Advocate

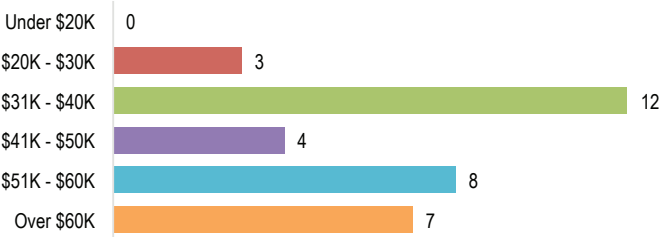


3.3% of respondents (5 of 150) have a Grass Roots Activist/Advocate

COMPENSATION

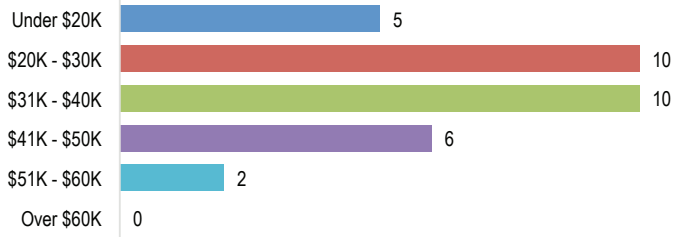
Education

Director of Education



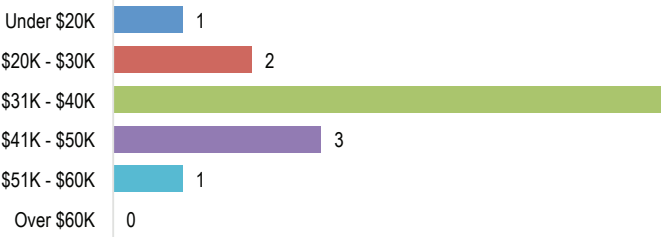
22.6% of respondents (34 of 150) have a Director of Education

Instructor/Teacher



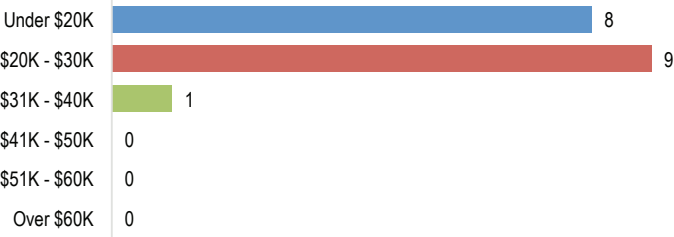
22% of respondents (33 of 150) have an Instructor/Teacher

Counselor



10% of respondents (15 of 150) have a Counselor

Teaching Assistant



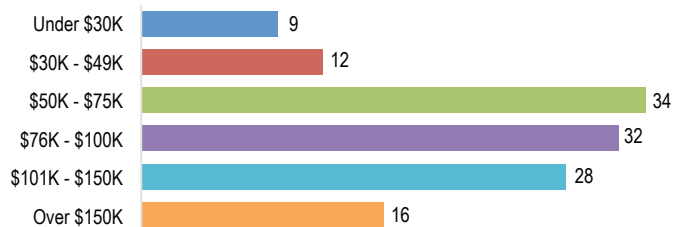
12% of respondents (18 of 150) have a Teaching Assistant



COMPENSATION

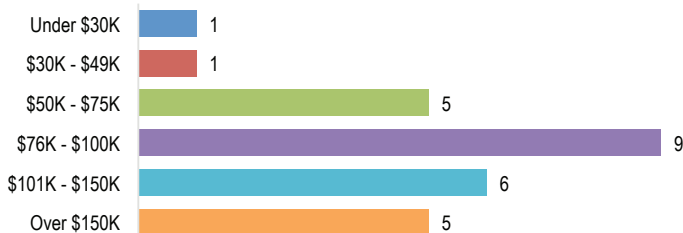
Executive

Chief Executive Officer/Executive Director



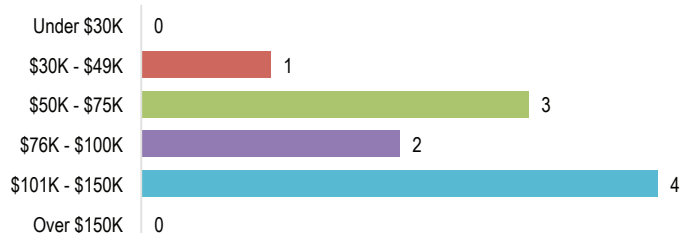
87.3% of respondents (131 of 150) have a Chief Executive Officer/Executive Director

Chief Financial Officer



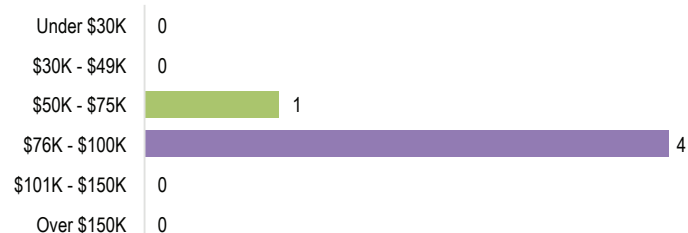
18% of respondents (27 of 150) have a Chief Financial Officer

Executive Vice President



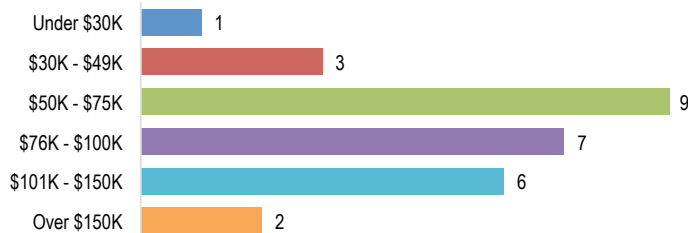
6.6% of respondents (10 of 150) have an Executive Vice President

Deputy Director



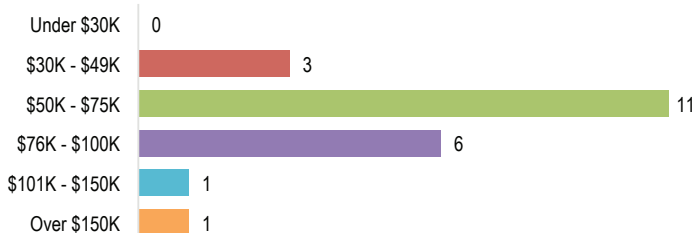
3.3% of respondents (5 of 150) have a Deputy Director

Chief Operations Officer



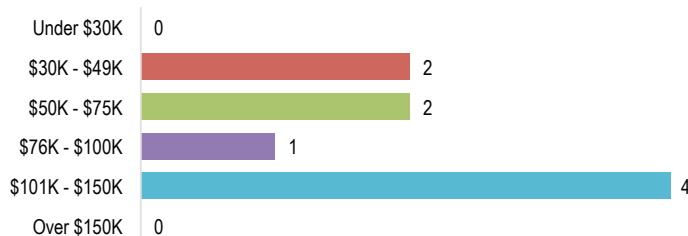
18.6% of respondents (28 of 150) have a Chief Operations Officer

Chief Development Officer



14.6% of respondents (22 of 150) have a Chief Development Officer

Chief Human Resources Officer

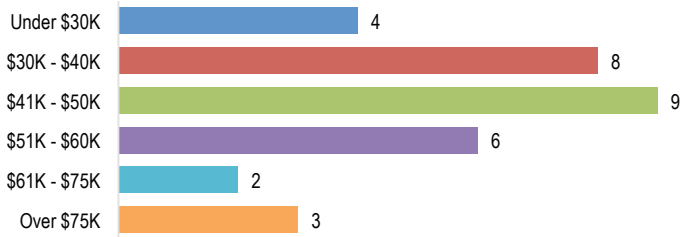


6% of respondents (9 of 150) have a Chief Human Resources Officer

COMPENSATION

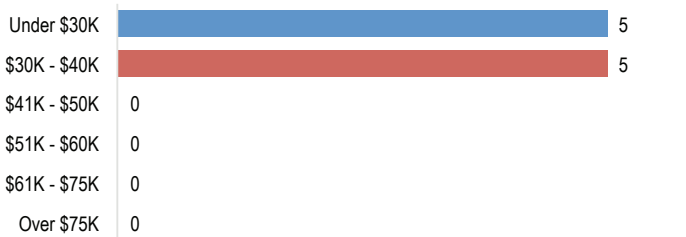
Facilities/Maintenance

Facilities Manager



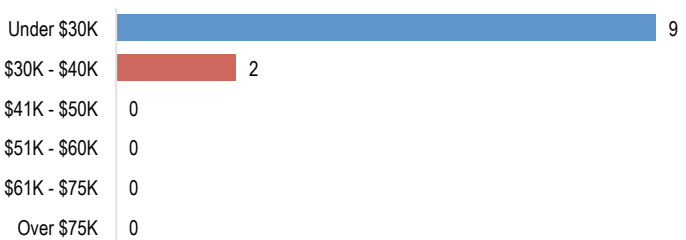
21.3% of respondents (32 of 150) have a Facilities Manager

Groundskeeper



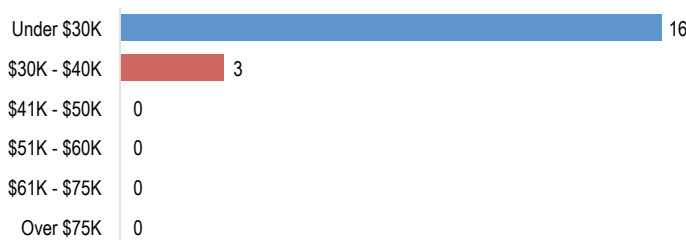
6.6% of respondents (10 of 150) have a Groundskeeper

Driver



7.3% of respondents (11 of 150) have a Driver

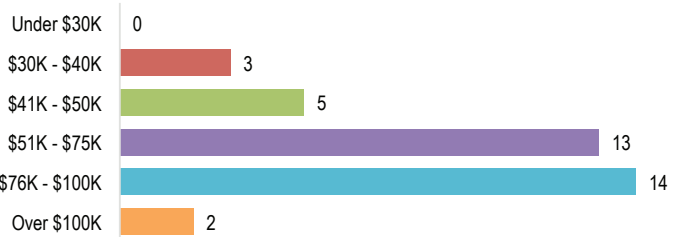
Custodian



12.6% of respondents (19 of 150) have a Custodian

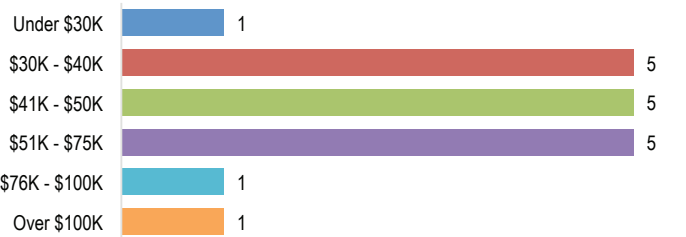
Finance

Director of Finance/Controller



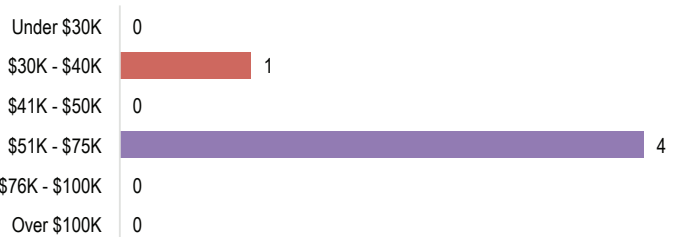
24.6% of respondents (37 of 150) have a Director of Finance/Controller

Accounting Manager



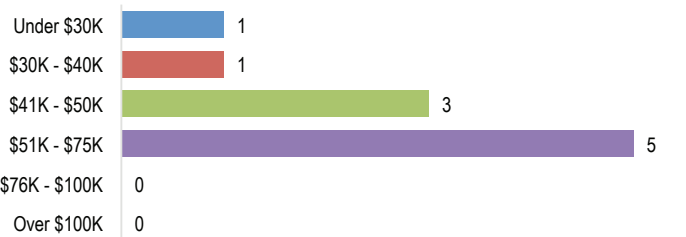
12% of respondents (18 of 150) have an Accounting Manager

Accounting Supervisor



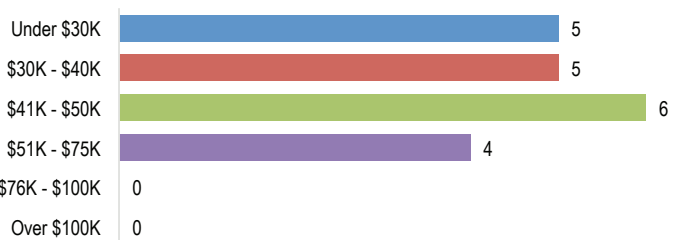
3.3% of respondents (5 of 150) have an Accounting Supervisor

Senior Accountant



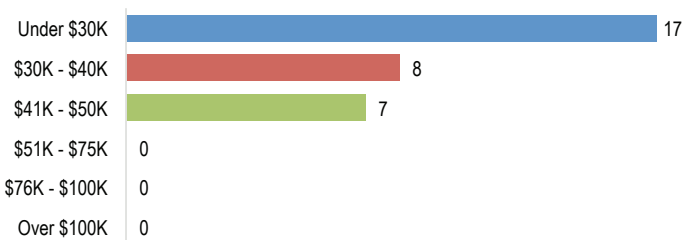
6.6% of respondents (10 of 150) have a Senior Accountant

Accountant



13.3% of respondents (20 of 150) have an Accountant

Bookkeeper

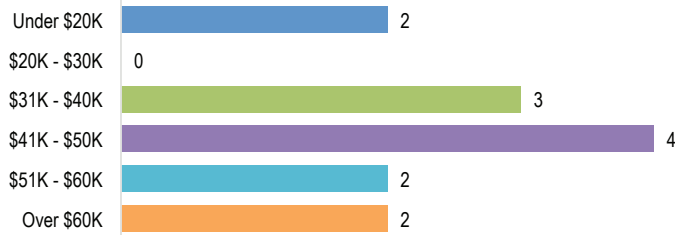


21.3% of respondents (32 of 150) have a Bookkeeper

COMPENSATION

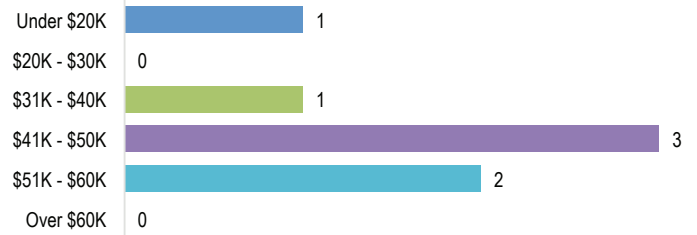
Graphics/Design

Graphic Artist/Designer



8.6% of respondents (13 of 150) have a Graphic Artist/Designer

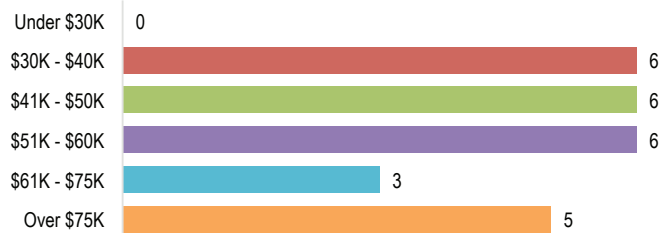
Web Designer



4.6% of respondents (7 of 150) have a Web Designer

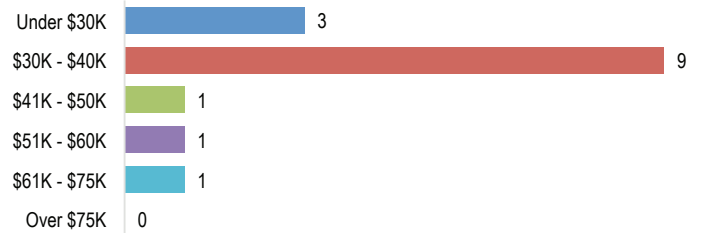
Human Resources

Human Resources Manager



17.3% of respondents (26 of 150) have a Human Resources Manager

Human Resources Assistant



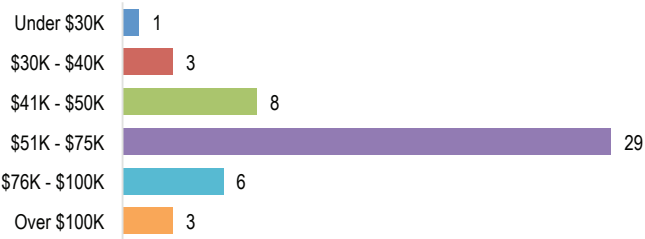
10% of respondents (15 of 150) have a Human Resources Assistant



COMPENSATION

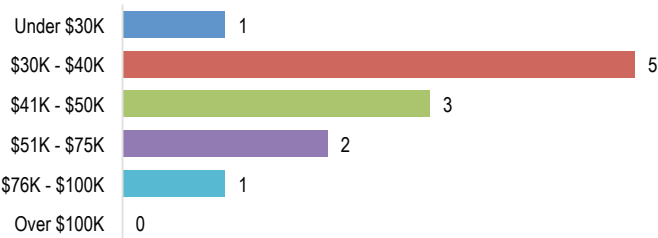
Income Generation/Fundraising

Director of Development



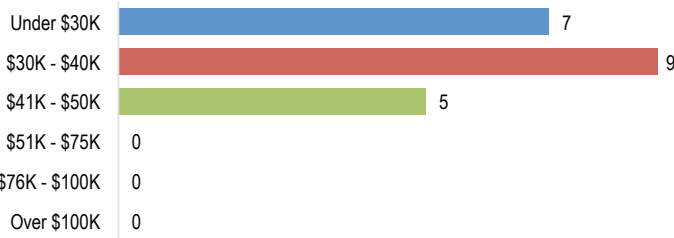
33.3% of respondents (50 of 150) have a Director of Development

Development Manager



8% of respondents (12 of 150) have a Development Manager

Development Associate



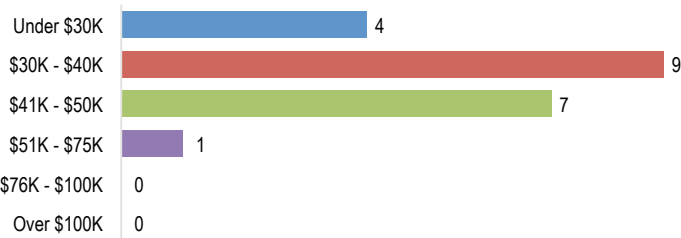
14% of respondents (21 of 150) have a Development Associate

Director of Alumni Engagement



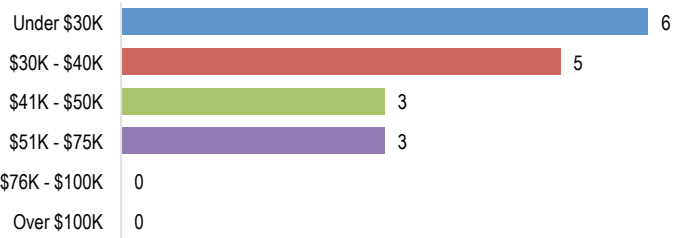
0.7% of respondents (1 of 150) have a Director of Alumni Engagement

Special Events Manager



14% of respondents (21 of 150) have a Special Events Manager

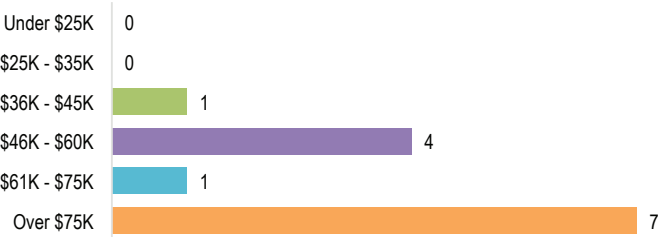
Grant Writer/Administrator



11.3% of respondents (17 of 150) have a Grant Writer/Administrator

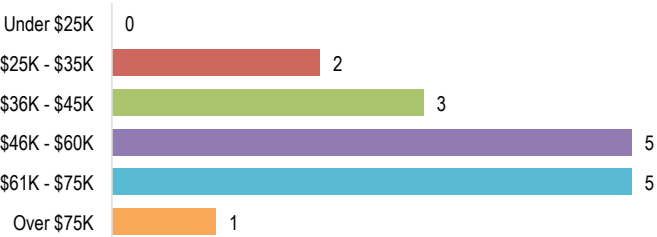
Information Technology

Director of Information Technology



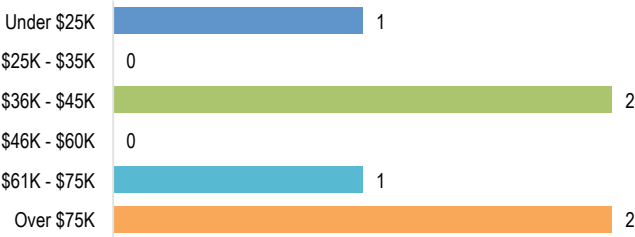
8.6% of respondents (13 of 150) have a Director of Information Technology

Systems Administrator



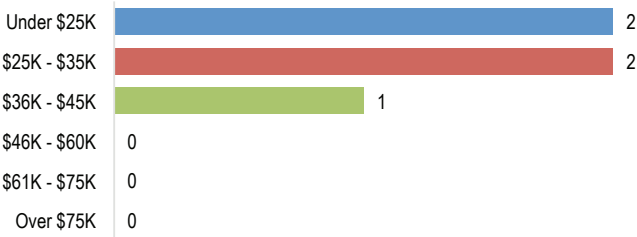
10.6% of respondents (16 of 150) have a Systems Administrator

Web Developer/Administrator



4% of respondents (6 of 150) have a Web Developer/Administrator

Accidental Techie

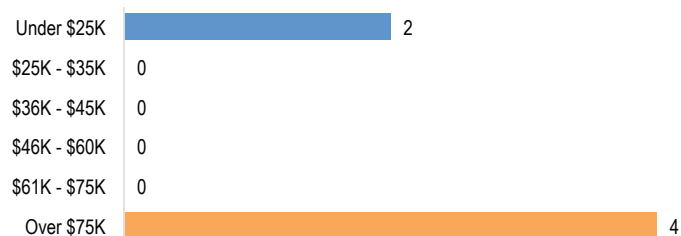


3.3% of respondents (5 of 150) have an Accidental Techie

COMPENSATION

Legal Services

Managing Attorney



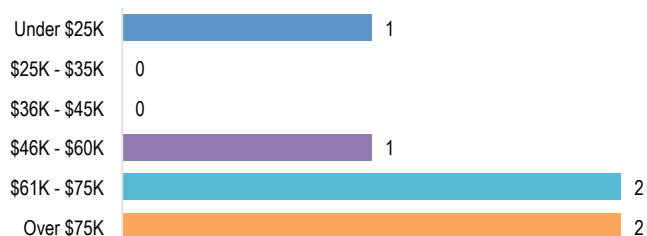
4% of respondents (6 of 150) have a Managing Attorney

Paralegal



0.7% of respondents (1 of 150) have a Paralegal

Staff Attorney



4% of respondents (6 of 150) have a Staff Attorney

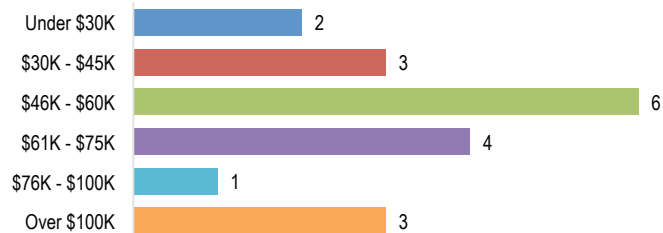
Legal Secretary



1.3% of respondents (2 of 150) have a Legal Secretary

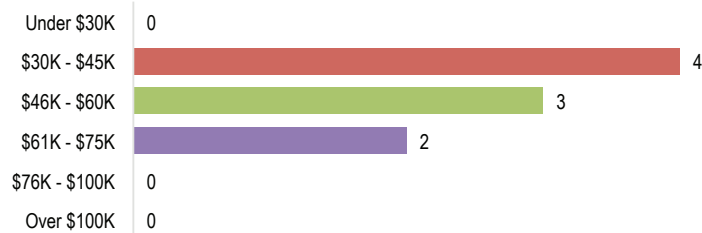
Marketing

Director of Marketing



12.6% of respondents (19 of 150) have a Director of Marketing

Marketing Manager



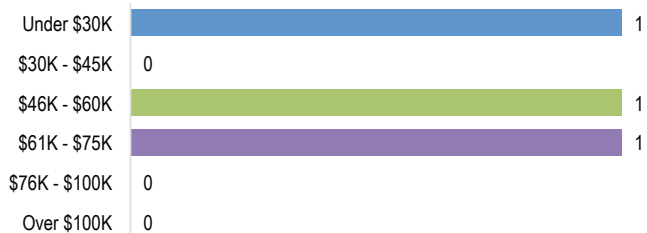
6% of respondents (9 of 150) have a Marketing Manager

Social Media Coordinator



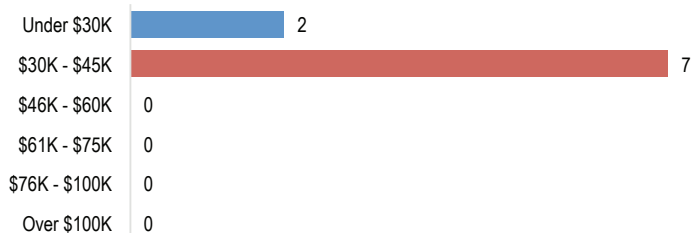
2% of respondents (3 of 150) have a Social Media Coordinator

Assistant Director of Marketing



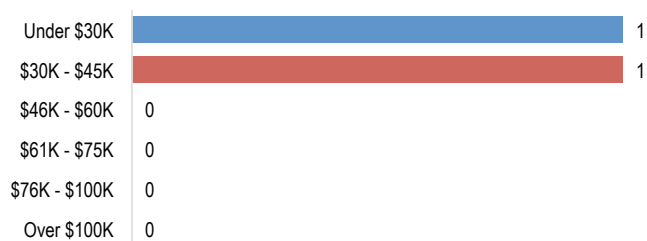
2% of respondents (3 of 150) have an Assistant Director of Marketing

Marketing Coordinator



6% of respondents (9 of 150) have a Marketing Coordinator

Marketing Researcher

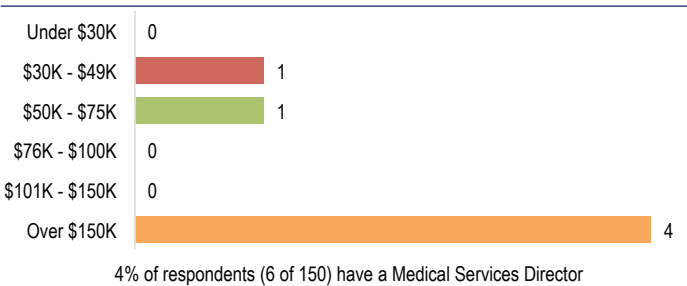


1.3% of respondents (2 of 150) have a Marketing Researcher

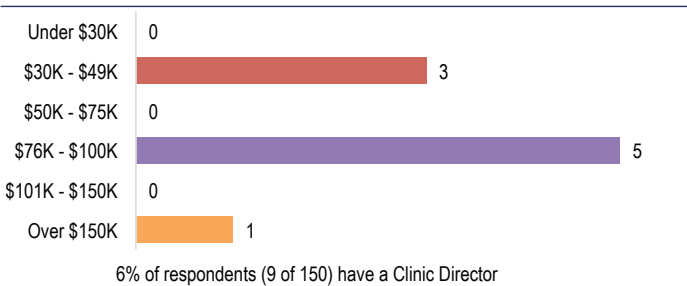
COMPENSATION

Medical Services

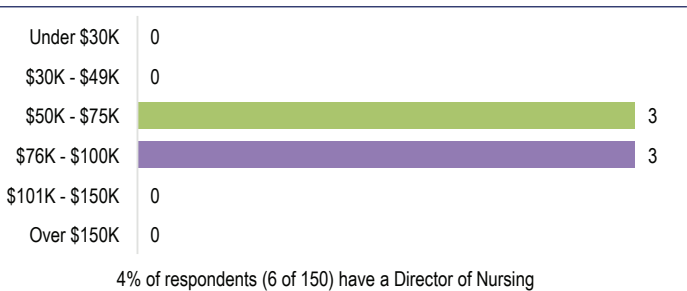
Medical Services Director



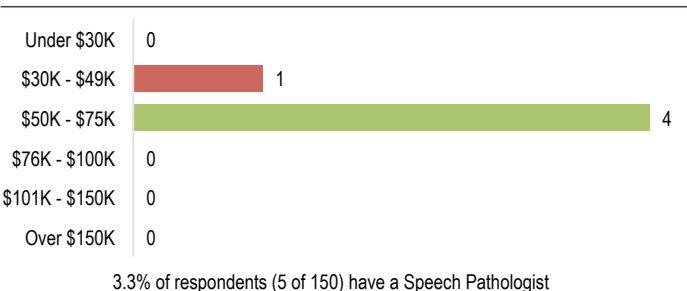
Clinic Director



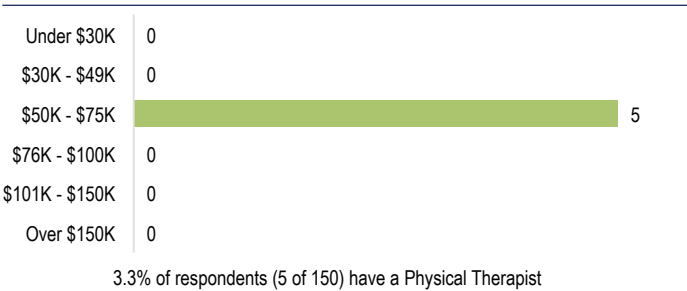
Director of Nursing



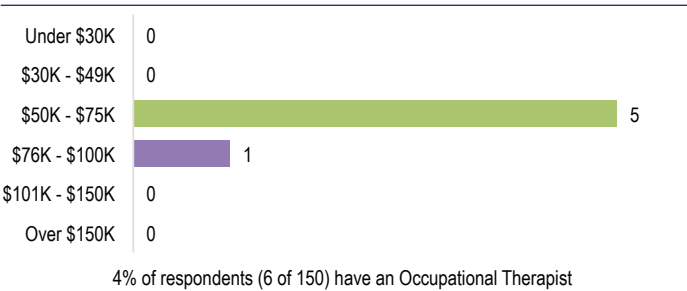
Speech Pathologist



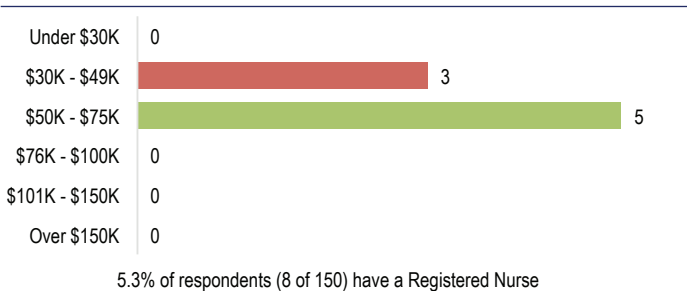
Physical Therapist



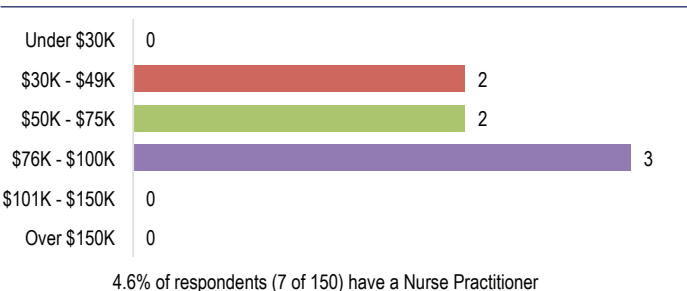
Occupational Therapist



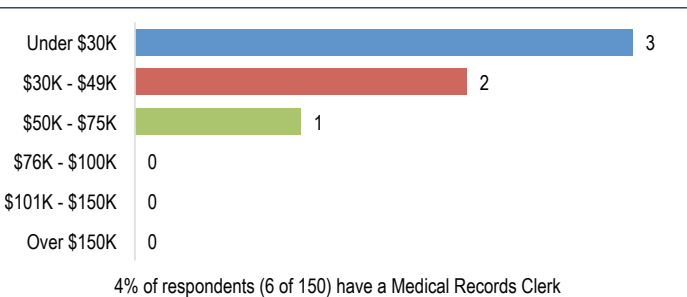
Registered Nurse



Nurse Practitioner



Medical Records Clerk



COMPENSATION

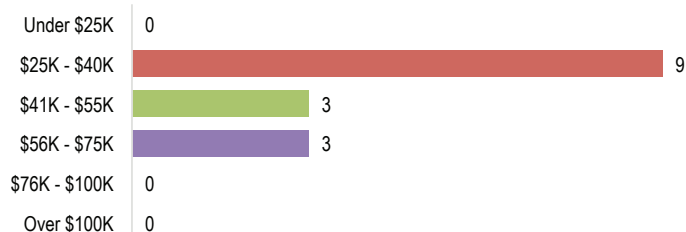
Mental Health

Psychiatrist



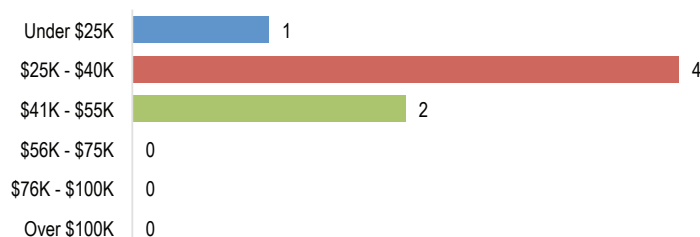
1.3% of respondents (2 of 150) have a Psychiatrist

Counselor



10% of respondents (15 of 150) have a Counselor

Outreach and Prevention Worker



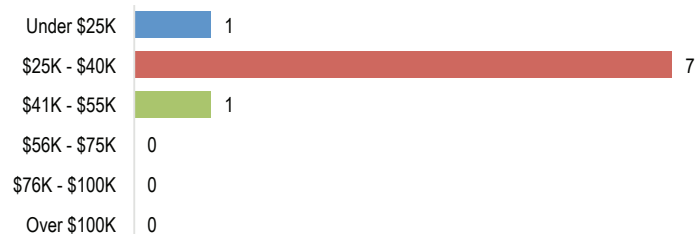
4.6% of respondents (7 of 150) have an Outreach and Prevention Worker

Eligibility Specialist



0.7% of respondents (1 of 150) have an Eligibility Specialist

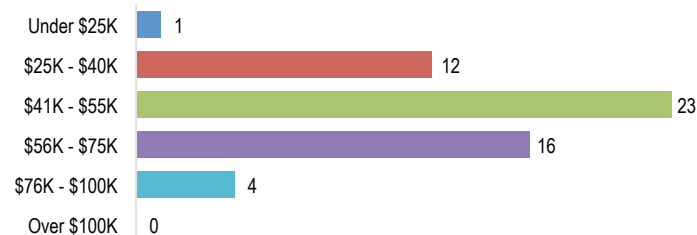
Case Manager



6% of respondents (9 of 150) have a Case Manager

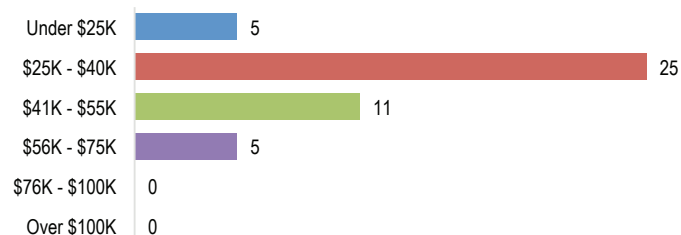
Program Administration

Program Director



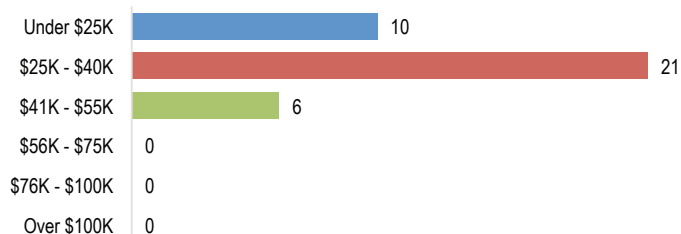
37.3% of respondents (56 of 150) have a Program Director

Program Manager



30.6% of respondents (46 of 150) have a Program Manager

Program Assistant/Associate

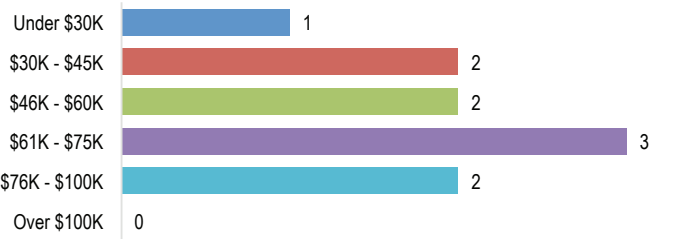


24.6% of respondents (37 of 150) have a Program Assistant/Associate

COMPENSATION

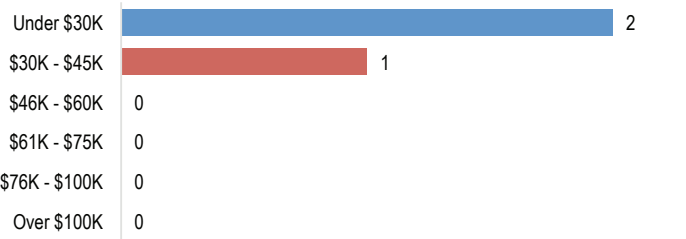
Public Relations

Director of Public Relations



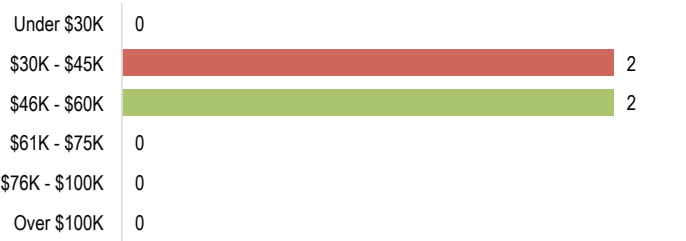
6.6% of respondents (10 of 150) have a Director of Public Relations

Assistant Director of Public Relations



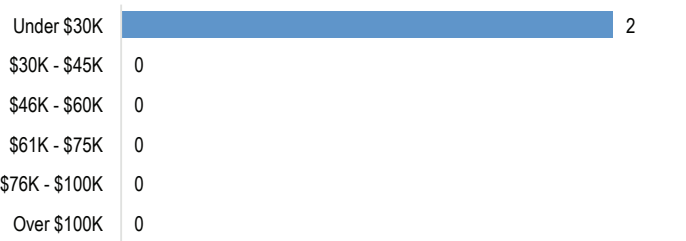
2% of respondents (3 of 150) have an Assistant Director of Public Relations

Public Relations Manager



2.6% of respondents (4 of 150) have a Public Relations Manager

Coordinator of Public Relations



1.3% of respondents (2 of 150) have a Coordinator of Public Relations

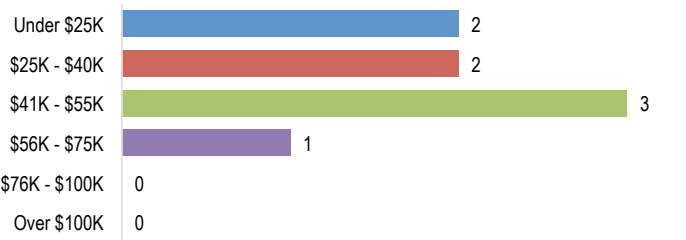
Social Media Coordinator



1.3% of respondents (2 of 150) have a Social Media Coordinator

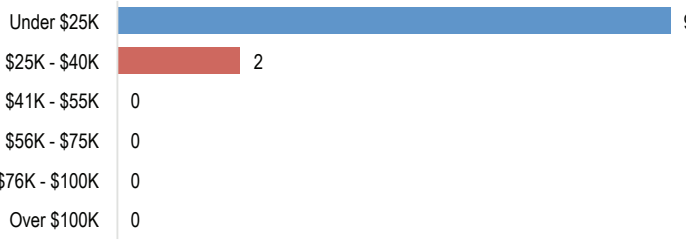
Retail Gift/Thrift Shop

Shop Manager



5.3% of respondents (8 of 150) have a Shop Manager

Retail Sales Clerk



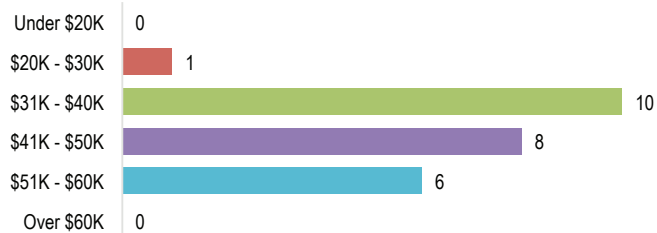
7.3% of respondents (11 of 150) have a Retail Sales Clerk



COMPENSATION

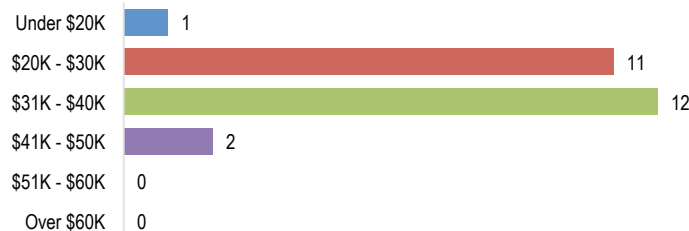
Social Work/Social Services

Licensed Social Worker



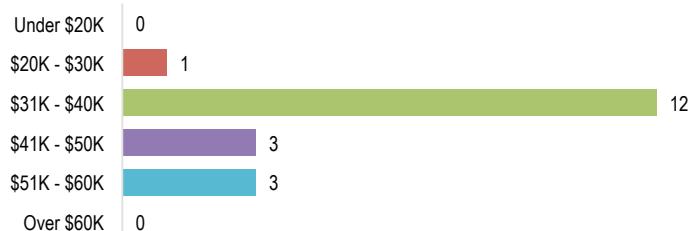
16.6% of respondents (25 of 150) have a Licensed Social Worker

Case Manager



17.3% of respondents (26 of 150) have a Case Manager

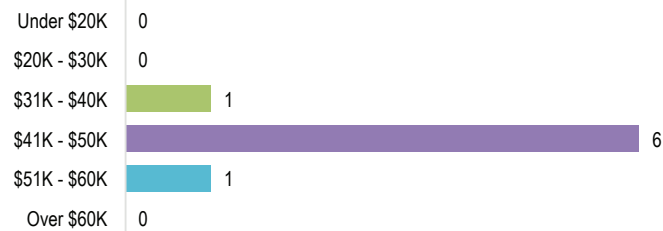
Social Worker



12.6% of respondents (19 of 150) have a Social Worker

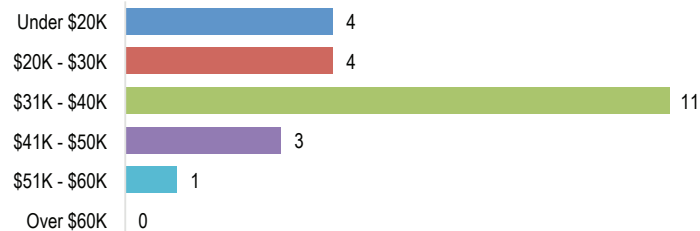
Volunteerism

Volunteer Director



5.3% of respondents (8 of 150) have a Volunteer Director

Volunteer Coordinator



15.3% of respondents (23 of 150) have a Volunteer Coordinator



COMPENSATION

National and regional comparative salary data shown on the following pages is drawn from GuideStar's 2016 Nonprofit Compensation Report, which is based on GuideStar's analysis of Forms 990 filed with the IRS in 2014 by more than 96,000 nonprofit organizations.

National Average Compensation by Organization Type and Job Title

Organization Type, Job Title	Organization Revenue			
	Less than \$500,000	\$500,000 - \$1 Million	\$1 Million - \$5 Million	More than \$5 Million
Arts, Culture, Humanities				
CEO/Executive Director	\$52,153	\$75,837	\$116,849	\$288,354
Top Administrative Position	\$42,236	\$66,418	\$95,145	\$186,660
Top Business Position	\$37,064	\$41,033	\$84,475	\$176,642
Top Development Position	\$35,782	\$56,179	\$108,731	\$170,853
Top Finance Position	\$43,614	\$56,267	\$83,648	\$152,948
Top Human Resources Position	NA	NA	NA	\$152,656
Top Marketing Position	NA	NA	\$60,227	\$171,608
Top Operations Position	\$51,272	\$67,532	\$109,286	\$189,307
Top Program Position	\$44,273	\$50,771	\$123,522	\$163,907
Top Technology Position			\$130,889	\$162,330
Community Improvement, Capacity Building				
CEO/Executive Director	\$74,907	\$117,144	\$182,901	\$399,823
Top Administrative Position	\$52,599	\$67,158	\$135,458	\$205,414
Top Business Position	\$48,580	NA	\$135,825	\$191,242
Top Development Position	NA	NA	\$73,752	\$191,204
Top Finance Position	\$56,273	\$70,351	\$105,405	\$170,930
Top Human Resources Position	NA	NA	NA	\$202,441
Top Marketing Position	NA	NA	\$145,091	\$186,807
Top Operations Position	\$58,088	\$86,461	\$138,934	\$229,070
Top Program Position	\$47,306	\$84,399	\$134,073	\$156,750
Top Technology Position	NA	NA	\$150,887	\$189,868
Education				
CEO/Executive Director	\$58,985	\$79,900	\$120,333	\$287,847
Top Administrative Position	\$40,772	\$56,891	\$84,607	\$170,204
Top Business Position	\$42,640	\$47,869	\$72,450	\$149,460
Top Development Position	NA	\$64,907	\$105,776	\$176,621
Top Finance Position	\$45,158	\$56,610	\$82,658	\$165,690
Top Human Resources Position	NA	NA	\$104,847	\$181,569
Top Marketing Position	NA	NA	\$142,295	\$186,897
Top Operations Position	\$43,728	\$71,696	\$106,126	\$174,288
Top Program Position	\$45,583	\$76,584	\$117,730	\$154,560
Top Technology Position	NA	NA	\$118,467	\$179,822
Health – General and Rehabilitative				
CEO/Executive Director	\$62,208	\$87,207	\$136,804	\$452,765
Top Administrative Position	\$43,034	\$64,324	\$89,481	\$190,375
Top Business Position	NA	\$48,642	\$69,714	\$234,750
Top Development Position	NA	\$128,788	\$139,293	\$205,075
Top Finance Position	\$76,978	\$61,693	NA	\$246,110
Top Human Resources Position	NA	NA	\$132,909	\$263,011
Top Marketing Position	NA	NA	\$181,438	\$261,203
Top Operations Position	\$54,117	\$69,558	\$126,376	\$312,069
Top Program Position	\$46,691	\$67,232	\$114,831	\$174,830
Top Technology Position	NA	NA	\$145,786	\$250,590

COMPENSATION

National Average Compensation by Organization Type and Job Title (Continued)

Organization Type, Job Title	Organization Revenue			
	Less than \$500,000	\$500,000 - \$1 Million	\$1 Million - \$5 Million	More than \$5 Million
Housing, Shelter				
CEO/Executive Director	\$55,604	\$72,880	\$106,376	\$189,824
Top Administrative Position	\$37,901	\$60,417	\$91,169	\$139,588
Top Business Position	NA	NA	\$92,224	\$152,485
Top Development Position	NA	NA	\$106,230	\$151,305
Top Finance Position	\$45,470	\$63,221	\$91,756	\$134,556
Top Human Resources Position	NA	NA	\$85,982	\$146,973
Top Marketing Position	NA	NA	NA	\$131,714
Top Operations Position	\$59,305	NA	\$98,656	\$150,516
Top Program Position	\$43,651	\$58,765	\$94,237	\$136,277
Top Technology Position	NA	NA	NA	\$161,516
Human Services				
CEO/Executive Director	\$55,604	\$72,880	\$106,376	\$189,824
Top Administrative Position	\$37,901	\$60,417	\$91,169	\$139,588
Top Business Position	NA	NA	\$92,224	\$152,485
Top Development Position	NA	NA	\$106,230	\$151,305
Top Finance Position	\$45,470	\$63,221	\$91,756	\$134,556
Top Human Resources Position	NA	NA	\$85,982	\$146,973
Top Marketing Position	NA	NA	NA	\$131,714
Top Operations Position	\$59,305	NA	\$98,656	\$150,516
Top Program Position	\$43,651	\$58,765	\$94,237	\$136,277
Top Technology Position	NA	NA	NA	\$161,516
Religion				
CEO/Executive Director	\$58,693	\$78,668	\$108,215	\$206,436
Top Administrative Position	\$38,212	\$49,081	\$69,149	\$124,029
Top Business Position	NA	NA	\$116,892	\$138,155
Top Development Position	NA	NA	\$123,854	\$165,995
Top Finance Position	\$38,685	\$47,958	\$77,991	\$142,492
Top Human Resources Position	NA	NA	NA	\$228,753
Top Marketing Position	NA	NA	NA	\$168,265
Top Operations Position	\$44,448	\$73,202	\$90,814	\$168,068
Top Program Position	\$38,883	NA	\$115,463	\$131,393
Top Technology Position	NA	NA	\$90,910	\$236,434
Youth Development				
CEO/Executive Director	\$55,901	\$76,213	\$122,774	\$219,444
Top Administrative Position	\$40,971	\$51,290	\$81,710	\$142,785
Top Business Position	NA	NA	\$52,757	NA
Top Development Position	NA	NA	\$97,507	\$147,628
Top Finance Position	\$41,145	\$47,345	\$73,472	\$125,678
Top Human Resources Position	NA	NA	NA	\$132,172
Top Marketing Position	NA	NA	NA	NA
Top Operations Position	\$52,667	\$57,659	\$91,308	\$134,188
Top Program Position	\$42,035	\$33,103	\$86,341	\$146,701
Top Technology Position	NA	NA	NA	\$149,324

Source: GuideStar Nonprofit Compensation Report, 16th edition, September, 2016.

COMPENSATION

Average CEO/Executive Director Compensation by Organization Type and Location

Organization Type, Location	Organization Revenue			
	Less than \$500,000	\$500,000 - \$1 Million	\$1 Million - \$5 Million	More than \$5 Million
Arts, Culture, Humanities				
Chattanooga, TN-GA	\$44,725	NA	\$125,642	NA
Knoxville, TN	\$53,774	\$81,791	\$100,407	NA
Memphis, TN-AR-MS	\$60,430	NA	\$156,690	NA
Nashville, TN	\$60,635	NA	\$138,558	\$325,762
Tennessee	\$50,196	\$83,625	\$128,364	\$255,247
United States	\$52,153	\$75,837	\$116,849	\$288,354
Community Improvement, Capacity Building				
Chattanooga, TN-GA	\$54,708	NA	NA	NA
Knoxville, TN	\$56,741	NA	NA	NA
Memphis, TN-AR-MS	\$62,402	NA	\$162,177	NA
Nashville, TN	\$86,162	\$139,675	\$167,343	NA
Tennessee	\$145,371	\$126,343	\$147,127	\$293,047
United States	\$74,907	\$117,144	\$182,901	\$399,823
Education				
Chattanooga, TN-GA	NA	NA	\$114,298	\$211,976
Knoxville, TN	\$42,760	\$135,848	NA	\$438,810
Memphis, TN-AR-MS	\$66,060	NA	\$111,139	\$236,570
Nashville, TN	\$48,437	\$83,941	\$142,799	\$273,172
Tennessee	\$48,456	\$90,362	\$123,264	\$257,910
United States	\$58,985	\$79,900	\$120,333	\$287,847
Health – General and Rehabilitative				
Chattanooga, TN-GA	NA	NA	NA	NA
Knoxville, TN	NA	NA	\$133,575	\$671,101
Memphis, TN-AR-MS	NA	NA	\$153,512	\$682,868
Nashville, TN	\$57,609	\$80,476	\$131,884	\$401,215
Tennessee	\$53,241	\$70,033	\$128,412	\$484,183
United States	\$62,208	\$87,207	\$136,804	\$452,765
Housing, Shelter				
Chattanooga, TN-GA	NA	NA	NA	NA
Knoxville, TN	NA	NA	NA	NA
Memphis, TN-AR-MS	NA	NA	NA	NA
Nashville, TN	\$56,835	NA	\$83,497	\$124,657
Tennessee	\$49,560	\$67,645	\$96,123	\$131,212
United States	\$55,604	\$72,880	\$106,376	\$189,824
Human Services				
Chattanooga, TN-GA	\$45,481	NA	\$84,067	NA
Knoxville, TN	\$47,616	\$83,936	\$85,915	\$163,344
Memphis, TN-AR-MS	\$47,257	\$63,651	\$104,309	\$202,625
Nashville, TN	\$61,249	\$72,638	\$102,809	\$152,167
Tennessee	\$49,292	\$65,344	\$93,119	\$149,715
United States	\$51,985	\$70,918	\$97,694	\$187,273

COMPENSATION

Average CEO/Executive Director Compensation by Organization Type and Location (Continued)

Organization Type, Location	Organization Revenue			
	Less than \$500,000	\$500,000 - \$1 Million	\$1 Million - \$5 Million	More than \$5 Million
Religion				
Chattanooga, TN-GA	\$74,188	NA	\$102,298	NA
Knoxville, TN	\$50,426	NA	NA	NA
Memphis, TN-AR-MS	\$67,749	NA	NA	NA
Nashville, TN	\$61,343	\$73,125	\$103,121	NA
Tennessee	\$56,618	\$78,996	\$112,820	\$163,358
United States	\$58,693	\$78,668	\$108,215	\$206,436
Youth Development				
Chattanooga, TN-GA	NA	NA	NA	NA
Knoxville, TN	NA	NA	NA	NA
Memphis, TN-AR-MS	NA	NA	\$108,382	NA
Nashville, TN	NA	NA	\$118,412	NA
Tennessee	\$60,835	\$76,139	\$120,974	NA
United States	\$55,901	\$76,213	\$122,774	\$219,444

Source: GuideStar Nonprofit Compensation Report, 16th edition, September, 2016.

Average Compensation by Location, Budget, and Gender

Location, Budget	CEO/Executive Director		Top Administrative Position		Top Finance Position		Top Operations Position	
	Female	Male	Female	Male	Female	Male	Female	Male
National								
Less than \$250,000	\$49,642	\$54,161	\$35,498	\$36,633	\$41,971	\$50,039	\$39,612	\$47,957
\$250,000 - \$500,000	\$62,355	\$73,115	\$42,397	\$49,296	\$43,687	\$61,631	\$52,199	\$51,979
\$500,000 - \$1 Million	\$79,201	\$94,814	\$60,093	\$70,049	\$54,459	\$81,818	\$67,195	\$76,795
\$1 - \$2.5 Million	\$103,460	\$125,429	\$81,403	\$101,538	\$72,100	\$99,929	\$95,767	\$106,110
\$2.5 - \$5 Million	\$133,139	\$165,906	\$109,118	\$136,701	\$91,467	\$110,656	\$114,539	\$125,199
\$5 - \$10 Million	\$171,038	\$208,031	\$125,433	\$185,255	\$106,072	\$126,891	\$134,424	\$146,914
\$10 - \$25 Million	\$210,081	\$268,751	\$148,799	\$209,993	\$129,514	\$154,545	\$154,273	\$174,619
\$25 - \$50 Million	\$295,505	\$363,630	\$176,917	\$232,615	\$161,787	\$185,811	\$194,639	\$211,047
More than \$50 Million	\$533,092	\$739,582	\$254,787	\$314,275	\$268,677	\$339,446	\$343,158	\$394,839
Tennessee								
Less than \$500,000	\$67,243	\$65,722	\$34,485	\$39,052	\$40,278	\$40,259	NA	NA
\$500,000 - \$1 Million	\$75,184	\$86,256	\$69,719	NA	NA	\$46,199	NA	NA
\$1 - \$5 Million	\$102,632	\$126,213	\$99,411	\$112,107	\$74,524	\$82,366	\$103,845	\$88,391
More than \$5 Million	\$200,206	\$316,906	\$186,676	\$184,462	\$137,916	\$202,999	\$174,214	\$213,664

Source: GuideStar Nonprofit Compensation Report, 16th edition, September, 2016.

SUPPORTING ORGANIZATIONS

Alliance for Better Nonprofits - Knoxville

The Alliance for Better Nonprofits (ABN) is a membership-based organization that serves nonprofits in 25 East Tennessee counties by helping them achieve their missions; therefore making a bigger impact in their communities. Our goal is to walk with the region's nonprofits on their journey toward efficiency and effectiveness through training, consulting, and resources, including the nationally recognized Standards for Excellence®. ABN has a relational approach of assisting nonprofits by providing the tools they need to increase their capacity and their impact. Collaborating makes our communities stronger and creates the opportunity for organizations to thrive.

Jerry Askew, President – jaskew@betternonprofits.org

The Regas Building • 318 N. Gay Street, Suite 203 • Knoxville, TN 37917 • T: 865-313-2077 • www.betternonprofits.org



Alliance for Nonprofit Excellence – Memphis

Founded in 1992, the Alliance equips nonprofit leaders with the skills and abilities to make an effective difference in Memphis and the Mid-South. Their educational programs, consulting services and nationally recognized Program for Nonprofit Excellence transform board and staff member's passion into know how and provide organizations a clear way to move their mission and goals forward.

Kevin Dean, Interim CEO – kdean@npexcellence.org

1919 Lynnfield Rd., Suite 200 • Memphis, TN 38119 • T: 901.684.6605 • F: 901.684.6616 • www.npexcellence.org



Center for Nonprofit Management – Nashville

Since 1986, the Center for Nonprofit Management has been a home to Middle Tennessee's nonprofit leaders offering a place to relax, share triumphs and find solutions to problems. At CNM, nonprofit board members, executives and staff have the opportunity to learn how to enhance their services through their comprehensive calendar of skill-building workshops and annual Bridge to Excellence conference.

Tari Hughes, President & CEO – tari@cnm.org

37 Peabody St., Suite 201 • Nashville, TN 37210 • T: 615.259.0100 • F: 615.259.0400 • www.cnm.org



Center for Nonprofits – Chattanooga

The United Way of Greater Chattanooga opened the doors of the Center for Nonprofits in 1999 to help nonprofit organizations operate more efficiently and effectively in achieving their missions. As a management service organization, they offer workshops, tailored training sessions, consultation services, planning and facilitation, board development, online resources and a library dedicated to excellence in nonprofit management.

Laura McCann, Vice President – lauramccann@cnpchatt.org

630 Market Street • P.O. Box 4027 • Chattanooga, TN 37405 • T: 423.752.0300 • F: 423.267.8060 • www.cnpchatt.org



East Tennessee Foundation - Knoxville

The East Tennessee Foundation is a public, nonprofit, community foundation created by and for the people of East Tennessee where many donors join together to make the region they love a better place, today and for future generations. A wide variety of assets in any amount can be accepted to serve almost any charitable purpose. ETF is a collection of hundreds of individual charitable funds and supporting foundations established by individuals, families, businesses, and other nonprofits and foundations.

Michael McClamroch, President & CEO – mmclamroch@etf.org

625 Market Street • Knoxville, TN 37902 • T: 865.524.1223 • F: 865.637.6039 • www.easttennesseefoundation.org





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