



SAMPLE

NONPROFIT COMPENSATION REPORT

14TH EDITION - SEPTEMBER 2014

FOREWORD

GuideStar's mission is to revolutionize philanthropy and nonprofit practice by providing information that advances transparency, enables users to make better decisions, and encourages charitable giving. At its Web site, www.guidestar.org, users access information on more than 1,600,000 United States nonprofit organizations.

The *2014 GuideStar Nonprofit Compensation Report* reviews key employee compensation practices at approximately 92,000 charitable nonprofit organizations. It relies exclusively upon data derived from the GuideStar database of digitized IRS Form 990 information.

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Welcome to the *2014 GuideStar Nonprofit Compensation Report*. This year's report, the 14th in our annual series, is derived from information on more than 129,000 individual positions at more than 91,000 tax-exempt organizations. The executive summary presents findings based not only on this report but also on data for previous years.

The *GuideStar Nonprofit Compensation Report* remains the only large-scale analysis of its kind based entirely on data reported to the IRS. It also continues to be the most comprehensive nonprofit compensation study available.

Accurate, complete, and authoritative information on the nonprofit sector is more important than ever. The Pension Protection Act of 2006 increased the penalties for excessive benefit transactions, including overpayment of nonprofit executives. Meanwhile, Congress, donors, and the media continue to scrutinize nonprofit salaries.

Nonprofits must demonstrate to oversight agencies, grantmakers of all types (government, corporations, and private foundations), and individual donors that the salaries and benefits they offer are justified. They must document their compensation practices and be prepared to help their supporters understand why these practices are appropriate. The *GuideStar Nonprofit Compensation Report* is a valuable tool for achieving these goals.

This volume was conceived, designed, and compiled by Chuck McLean, GuideStar's vice president for research. We welcome your comments and suggestions. Please e-mail your thoughts to cmclean@guidestar.org.

Thank you for acquiring the *2014 GuideStar Nonprofit Compensation Report*. We look forward to hearing your comments as we plan for the 2015 edition.

Chuck McLean
Vice President, Research
August 26, 2014

Compensation by Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
\$250 thousand or less							
CEO/Executive Director	8,494	\$48,647	\$23,172	\$32,296	\$44,806	\$60,000	\$77,881
Top Administrative Position	335	\$35,116	\$18,339	\$24,497	\$31,526	\$41,995	\$56,788
Top Business Position	80	\$63,202	\$28,444	\$39,401	\$63,227	\$87,705	\$95,585
Top Development Position	18	\$52,728		\$33,301	\$48,430	\$65,348	
Top Education Position	23	\$50,161	\$19,480	\$24,491	\$41,800	\$71,890	\$98,185
Top Facilities Position	15	\$32,823		\$23,085	\$33,305	\$39,679	
Top Finance Position	358	\$38,083	\$18,080	\$24,000	\$33,485	\$46,515	\$61,694
Top Legal Position	5	\$73,256			\$78,500		
Top Marketing Position	7	\$53,133			\$37,861		
Top Operations Position	92	\$44,383	\$21,344	\$30,186	\$37,350	\$50,567	\$79,555
Top Program Position	158	\$39,178	\$22,893	\$27,937	\$37,625	\$45,586	\$58,593
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	13,669	\$65,485	\$32,717	\$44,862	\$59,763	\$78,483	\$104,574
Top Administrative Position	541	\$43,967	\$22,732	\$28,947	\$40,000	\$52,977	\$67,589
Top Business Position	221	\$84,244	\$35,551	\$55,597	\$78,010	\$107,511	\$138,635
Top Development Position	43	\$53,798	\$28,254	\$34,715	\$43,011	\$56,231	\$85,754
Top Education Position	66	\$66,859	\$29,187	\$40,574	\$62,359	\$87,099	\$113,161
Top Facilities Position	24	\$40,525	\$27,405	\$29,595	\$35,831	\$48,725	\$54,463
Top Finance Position	733	\$50,858	\$22,811	\$30,492	\$42,188	\$62,029	\$91,466
Top Legal Position	7	\$88,329			\$90,483		
Top Marketing Position	7	\$37,795			\$38,010		
Top Operations Position	181	\$52,537	\$26,854	\$33,106	\$46,385	\$65,000	\$87,546
Top Program Position	176	\$47,905	\$27,241	\$33,732	\$44,538	\$58,227	\$72,390
Between \$500 thousand and \$1 million							
CEO/Executive Director	14,902	\$83,573	\$41,154	\$55,418	\$74,089	\$100,000	\$137,665
Top Administrative Position	587	\$61,509	\$29,440	\$38,915	\$53,957	\$74,589	\$101,100
Top Business Position	420	\$101,186	\$44,623	\$66,935	\$96,298	\$130,625	\$154,880

Compensation Data by Budget Size and Gender

	Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
\$250 thousand or less								
CEO/Executive Director								
	F	4,032	\$46,295	\$23,855	\$32,346	\$43,408	\$56,220	\$71,091
	M	2,790	\$52,535	\$22,622	\$32,928	\$48,000	\$65,000	\$87,297
Top Administrative Position								
	F	164	\$35,464	\$20,153	\$25,706	\$31,810	\$42,057	\$55,737
	M	109	\$35,067	\$17,552	\$22,111	\$31,200	\$42,000	\$58,940
Top Business Position								
	F	12	\$44,151		\$31,403	\$34,347	\$53,623	
	M	57	\$69,173	\$30,179	\$52,216	\$68,478	\$90,822	\$98,642
Top Development Position								
	F	9	\$54,038			\$53,942		
	M	6	\$51,613			\$38,012		
Top Education Position								
	F	6	\$36,873			\$26,674		
	M	11	\$61,057		\$30,725	\$61,915	\$96,584	
Top Facilities Position								
	M	11	\$31,315		\$20,137	\$27,582	\$37,037	
Top Finance Position								
	F	180	\$34,797	\$18,296	\$23,488	\$31,665	\$41,951	\$57,224
	M	107	\$44,393	\$18,213	\$25,945	\$39,955	\$57,124	\$67,563
Top Marketing Position								
	F	5	\$40,756			\$28,090		
Top Operations Position								
	F	46	\$44,913	\$21,140	\$30,666	\$36,750	\$48,752	\$80,000
	M	25	\$45,392	\$21,423	\$27,710	\$40,625	\$53,698	\$79,213

Compensation by NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
501(c) (4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees							
\$500 thousand or less							
CEO/Executive Director	416	\$73,587	\$29,000	\$42,117	\$64,417	\$95,399	\$131,175
Top Administrative Position	22	\$42,739	\$26,857	\$35,160	\$37,278	\$49,963	\$65,410
Top Finance Position	31	\$41,619	\$21,750	\$26,421	\$38,700	\$55,153	\$71,661
Top Operations Position	7	\$61,291			\$57,305		
Between \$500 thousand and \$1 million							
CEO/Executive Director	258	\$104,820	\$39,843	\$61,239	\$93,709	\$132,683	\$179,110
Top Administrative Position	17	\$65,443		\$44,084	\$60,582	\$79,568	
Top Finance Position	18	\$72,204		\$40,736	\$54,527	\$74,302	
Between \$1 million and \$5 million							
CEO/Executive Director	358	\$156,262	\$60,021	\$87,603	\$136,675	\$196,289	\$265,517
Top Administrative Position	45	\$98,742	\$50,289	\$60,030	\$84,985	\$116,810	\$150,841
Top Facilities Position	5	\$93,545			\$112,772		
Top Finance Position	48	\$111,085	\$36,746	\$55,355	\$103,303	\$136,567	\$187,304
Top Operations Position	25	\$144,815	\$52,569	\$67,874	\$122,899	\$218,359	\$272,710
Top Program Position	6	\$117,548			\$126,669		
Greater than \$5 million							
CEO/Executive Director	217	\$448,077	\$121,759	\$168,428	\$258,053	\$488,232	\$890,673
Top Administrative Position	27	\$170,594	\$112,421	\$119,719	\$146,338	\$173,547	\$212,218
Top Business Position	38	\$290,035	\$117,824	\$142,293	\$195,923	\$310,564	\$413,567
Top Development Position	8	\$140,862			\$129,674		
Top Finance Position	125	\$238,510	\$80,930	\$129,131	\$185,796	\$269,181	\$406,811
Top Human Resources Position	19	\$215,848		\$153,811	\$194,888	\$257,699	
Top Legal Position	37	\$278,367	\$130,036	\$165,128	\$219,003	\$302,228	\$535,057
Top Marketing Position	24	\$330,476	\$136,001	\$168,802	\$188,720	\$227,370	\$513,472
Top Operations Position	55	\$298,518	\$138,670	\$172,910	\$240,829	\$370,497	\$560,883
Top Program Position	9	\$191,178			\$148,518		

Compensation by NTEE Major Group, Budget Size and Gender

Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
501(c) (4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees							
\$500 thousand or less							
CEO/Executive Director							
F	145	\$63,822	\$27,504	\$37,831	\$55,200	\$83,546	\$109,210
M	197	\$80,184	\$30,010	\$46,350	\$71,411	\$108,037	\$140,334
Top Administrative Position							
F	8	\$37,049			\$37,278		
M	7	\$45,198			\$36,287		
Top Finance Position							
F	13	\$36,112		\$25,991	\$30,238	\$38,700	
M	12	\$49,681		\$41,357	\$49,050	\$59,557	
Top Operations Position							
M	5	\$64,664			\$57,305		
Between \$500 thousand and \$1 million							
CEO/Executive Director							
F	79	\$104,408	\$52,061	\$66,279	\$92,252	\$118,642	\$187,826
M	144	\$109,072	\$39,454	\$61,197	\$104,906	\$139,918	\$180,283
Top Administrative Position							
F	7	\$56,533			\$57,382		
M	7	\$60,113			\$65,813		
Top Finance Position							
F	10	\$76,977		\$31,638	\$64,266	\$74,302	
M	5	\$71,439			\$48,625		
Between \$1 million and \$5 million							
CEO/Executive Director							
F	81	\$148,699	\$62,096	\$86,000	\$116,753	\$173,341	\$241,853
M	229	\$154,345	\$60,000	\$90,464	\$140,640	\$193,500	\$257,209

Compensation by NTEE Centile Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Animal-Related: Alliances & Advocacy							
\$250 thousand or less							
CEO/Executive Director	6	\$50,226			\$46,275		
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	8	\$46,009			\$47,467		
Between \$500 thousand and \$1 million							
CEO/Executive Director	5	\$85,779			\$70,504		
Between \$1 million and \$2.5 million							
CEO/Executive Director	11	\$98,851		\$69,033	\$87,310	\$121,719	
Between \$5 million and \$10 million							
CEO/Executive Director	5	\$140,675			\$128,445		
Animal-Related: Animal Protection & Welfare							
\$250 thousand or less							
CEO/Executive Director	94	\$36,905	\$19,766	\$25,905	\$32,393	\$44,043	\$54,115
Top Finance Position	5	\$22,369			\$19,616		

Compensation by State and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
\$250 thousand or less							
CEO/Executive Director	143	\$45,216	\$23,598	\$31,745	\$40,540	\$53,898	\$69,849
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	166	\$66,398	\$35,244	\$42,083	\$58,029	\$83,227	\$116,911
Top Administrative Position	8	\$45,343			\$47,398		
Top Finance Position	13	\$52,670		\$31,500	\$37,999	\$68,135	
Between \$500 thousand and \$1 million							
CEO/Executive Director	149	\$84,438	\$44,269	\$57,751	\$75,759	\$96,239	\$121,002
Top Administrative Position	7	\$51,258			\$53,640		
Top Business Position	13	\$89,879		\$65,499	\$88,888	\$100,179	
Top Finance Position	19	\$58,012		\$29,977	\$64,547	\$73,044	
Between \$1 million and \$2.5 million							
CEO/Executive Director	143	\$96,629	\$49,685	\$62,991	\$81,151	\$113,358	\$160,978
Top Administrative Position	12	\$68,627		\$54,644	\$76,311	\$79,204	
Top Finance Position	21	\$62,901	\$25,267	\$34,934	\$48,985	\$69,279	\$119,741
Top Operations Position	8	\$59,532			\$61,693		
Between \$2.5 million and \$5 million							
CEO/Executive Director	76	\$126,665	\$60,115	\$80,320	\$106,853	\$144,480	\$212,857
Top Administrative Position	6	\$94,053			\$87,096		
Top Finance Position	23	\$77,658	\$38,051	\$54,988	\$66,819	\$83,085	\$153,970
Top Operations Position	9	\$84,561			\$78,965		
Between \$5 million and \$10 million							
CEO/Executive Director	67	\$154,636	\$87,697	\$104,554	\$129,846	\$184,637	\$261,387
Top Administrative Position	8	\$147,516			\$129,315		
Top Finance Position	23	\$100,503	\$57,692	\$65,917	\$84,490	\$106,250	\$155,734
Top Operations Position	13	\$125,431		\$90,300	\$117,902	\$136,436	

Compensation by State, Budget Size and Gender

	Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama								
\$500 thousand or less								
CEO/Executive Director								
	F	137	\$50,288	\$26,464	\$33,136	\$45,000	\$60,629	\$82,968
	M	116	\$68,055	\$35,730	\$43,200	\$58,315	\$85,631	\$122,527
Top Administrative Position								
	F	5	\$39,198			\$39,600		
Top Finance Position								
	M	9	\$61,129			\$57,532		
Between \$500 thousand and \$1 million								
CEO/Executive Director								
	F	57	\$71,000	\$34,274	\$51,946	\$66,730	\$84,425	\$96,429
	M	63	\$95,852	\$50,872	\$59,782	\$85,000	\$112,596	\$140,779
Top Business Position								
	M	10	\$95,446		\$72,048	\$93,585	\$112,832	
Top Finance Position								
	F	6	\$38,010			\$35,155		
	M	9	\$71,853			\$72,431		
Between \$1 million and \$5 million								
CEO/Executive Director								
	F	61	\$88,334	\$55,000	\$63,531	\$78,544	\$106,000	\$138,819
	M	112	\$115,888	\$51,274	\$70,461	\$96,244	\$141,876	\$184,220
Top Administrative Position								
	F	5	\$65,361			\$71,955		
	M	9	\$74,943			\$79,052		

Compensation by State, NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
501(c) (5) - Labor, Agricultural, and Horticultural Organizations							
\$500 thousand or less							
CEO/Executive Director	5	\$49,261			\$37,500		
Between \$500 thousand and \$1 million							
Top Business Position	13	\$89,879		\$65,499	\$88,888	\$100,179	
Top Finance Position	9	\$68,484			\$72,431		
Between \$1 million and \$5 million							
CEO/Executive Director	6	\$153,083			\$126,221		
Top Business Position	5	\$100,492			\$115,968		
501(c) (6) - Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.							
\$500 thousand or less							
CEO/Executive Director	54	\$79,976	\$35,237	\$48,851	\$72,098	\$99,889	\$139,710
Between \$500 thousand and \$1 million							
CEO/Executive Director	33	\$129,171	\$74,461	\$89,106	\$110,176	\$142,165	\$218,510
Between \$1 million and \$5 million							
CEO/Executive Director	17	\$241,889		\$166,678	\$198,039	\$304,046	
Greater than \$5 million							
CEO/Executive Director	7	\$214,342			\$198,271		
501(c)(12) - Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or							
Greater than \$5 million							
CEO/Executive Director	24	\$245,276	\$124,538	\$154,917	\$213,415	\$276,324	\$323,084
Top Administrative Position	15	\$192,100		\$154,232	\$194,092	\$239,220	
Top Finance Position	10	\$158,379		\$125,330	\$154,516	\$186,891	
Top Operations Position	5	\$180,936			\$168,220		

Compensation by State and NTEE Decile Group

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
Arts, Culture and Humanities: Arts & Culture							
CEO/Executive Director	8	\$53,399			\$51,674		
Arts, Culture and Humanities: Historical Organizations							
CEO/Executive Director	5	\$46,420			\$38,428		
Arts, Culture and Humanities: Museums							
CEO/Executive Director	7	\$93,225			\$90,000		
Arts, Culture and Humanities: Performing Arts							
CEO/Executive Director	10	\$83,353		\$56,365	\$69,638	\$87,376	
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	65	\$115,250	\$44,315	\$66,415	\$90,000	\$136,496	\$210,811
Community Improvement, Capacity Building: Community & Neighborhood Development							
CEO/Executive Director	9	\$81,489			\$80,427		
Community Improvement, Capacity Building: Economic Development							
CEO/Executive Director	11	\$96,865		\$72,991	\$92,143	\$123,233	
Crime, Legal-Related: Legal Services							
CEO/Executive Director	5	\$162,866			\$113,495		
Crime, Legal-Related: Protection Against Abuse							
CEO/Executive Director	14	\$57,192		\$46,045	\$51,094	\$61,375	
Educational Institutions and Related Activities: Education N.E.C.							
CEO/Executive Director	7	\$104,880			\$112,118		
Educational Institutions and Related Activities: Educational Services							
CEO/Executive Director	9	\$55,354			\$36,000		

Compensation by MSA, NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Abilene, TX							
Arts, Culture and Humanities							
\$500 thousand or less							
CEO/Executive Director	5	\$46,328			\$38,030		
Human Services – Multipurpose and Other							
Between \$1 million and \$5 million							
CEO/Executive Director	5	\$88,949			\$97,415		
Akron, OH							
Educational Institutions and Related Activities							
Between \$1 million and \$5 million							
CEO/Executive Director	5	\$86,330			\$77,336		
Greater than \$5 million							
CEO/Executive Director	6	\$240,618			\$256,605		
Top Finance Position	5	\$123,834			\$104,731		
Employment, Job-Related							
Between \$1 million and \$5 million							
CEO/Executive Director	5	\$95,580			\$88,904		
Human Services – Multipurpose and Other							
\$500 thousand or less							
CEO/Executive Director	10	\$40,196		\$25,945	\$38,319	\$53,478	
Between \$500 thousand and \$1 million							
CEO/Executive Director	7	\$62,141			\$58,905		
Between \$1 million and \$5 million							
CEO/Executive Director	7	\$109,226			\$117,437		

Compensation by MSA and NTEE Decile Group

	Count	Average	10th Percentile	25th Percentile	50th Percentile	75th Percentile	90th Percentile
Akron, OH							
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	10	\$162,077		\$52,393	\$90,702	\$123,507	
Community Improvement, Capacity Building: Community & Neighborhood Development							
CEO/Executive Director	5	\$96,105			\$94,972		
Educational Institutions and Related Activities: Elementary & Secondary Schools							
CEO/Executive Director	9	\$149,188			\$115,501		
Human Services – Multipurpose and Other: Centers to Support the Independence of Specific Population							
CEO/Executive Director	9	\$101,862			\$70,189		
Human Services – Multipurpose and Other: Human Services							
CEO/Executive Director	10	\$93,882		\$38,048	\$73,792	\$131,938	
Human Services – Multipurpose and Other: Residential Care & Adult Day Programs							
CEO/Executive Director	6	\$130,034			\$101,235		
Recreation, Sports, Leisure, Athletics: Amateur Sports							
CEO/Executive Director	6	\$59,332			\$60,500		
Albany-Schenectady-Troy, NY							
Arts, Culture and Humanities: Historical Organizations							
CEO/Executive Director	5	\$77,708			\$53,010		
Arts, Culture and Humanities: Museums							
CEO/Executive Director	6	\$43,202			\$40,091		
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	40	\$161,602	\$55,698	\$89,801	\$124,708	\$167,602	\$244,890

Incumbent Compensation Increases by Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
\$250 thousand or less							
CEO/Executive Director	4,203	1.7%	-8.3%	-0.8%	0.9%	5.4%	12.5%
Top Administrative Position	145	2.1%	-7.1%	-0.1%	1.2%	5.0%	12.0%
Top Business Position	52	0.4%	-11.9%	-0.8%	1.7%	4.2%	7.0%
Top Development Position	7	1.0%			2.4%		
Top Education Position	12	-1.2%		-4.4%	0.2%	2.8%	
Top Finance Position	171	0.3%	-11.7%	-1.2%	0.0%	3.8%	9.4%
Top Operations Position	36	3.3%	-1.1%	0.0%	2.7%	5.8%	10.4%
Top Program Position	61	-0.5%	-16.9%	-0.9%	0.0%	4.3%	8.7%
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	8,757	2.2%	-6.9%	-0.3%	1.6%	5.8%	12.2%
Top Administrative Position	302	2.3%	-4.8%	0.0%	2.1%	5.5%	10.4%
Top Business Position	135	2.2%	-3.9%	0.0%	2.0%	4.7%	8.0%
Top Development Position	22	0.6%	-5.7%	-2.1%	0.0%	3.5%	9.4%
Top Education Position	38	0.8%	-9.3%	-0.1%	1.9%	3.4%	8.6%
Top Facilities Position	12	5.2%		-0.2%	1.4%	10.7%	
Top Finance Position	412	1.4%	-6.9%	-1.3%	0.5%	4.9%	11.4%
Top Legal Position	6	-1.7%			0.0%		
Top Operations Position	90	3.2%	-4.0%	0.0%	1.8%	6.4%	14.7%
Top Program Position	101	2.7%	-10.8%	0.0%	2.0%	7.2%	13.4%
Between \$500 thousand and \$1 million							
CEO/Executive Director	10,224	2.4%	-6.4%	-0.5%	1.8%	6.0%	12.1%
Top Administrative Position	359	2.1%	-7.8%	0.0%	2.3%	5.8%	10.9%
Top Business Position	269	3.0%	-2.2%	0.0%	2.2%	5.2%	10.7%
Top Development Position	38	3.3%	-8.1%	-0.3%	2.0%	9.5%	16.1%
Top Education Position	44	3.0%	-3.7%	-0.9%	2.4%	7.3%	11.7%
Top Facilities Position	14	0.0%		-1.6%	2.2%	3.3%	
Top Finance Position	694	2.0%	-6.2%	-0.4%	1.8%	5.4%	10.5%

Incumbent Compensation Increases by Budget Size and Gender

	Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
\$250 thousand or less								
CEO/Executive Director								
	F	2,080	1.9%	-7.4%	-0.3%	1.0%	5.3%	12.0%
	M	1,378	1.5%	-9.5%	-1.0%	0.8%	5.4%	12.7%
Top Administrative Position								
	F	79	1.7%	-9.2%	-0.2%	1.9%	5.4%	11.4%
	M	40	2.4%	-4.2%	0.0%	0.4%	4.0%	12.1%
Top Business Position								
	F	5	-1.1%			-0.9%		
	M	39	1.5%	-2.8%	1.0%	2.4%	4.1%	5.4%
Top Development Position								
	F	6	2.7%			2.9%		
Top Education Position								
	M	6	0.5%			1.2%		
Top Finance Position								
	F	92	-0.1%	-13.6%	-1.1%	0.0%	3.7%	8.6%
	M	51	1.6%	-9.3%	-1.9%	0.6%	4.8%	16.1%
Top Operations Position								
	F	16	1.2%		-0.1%	0.2%	5.4%	
	M	9	8.7%			5.6%		
Top Program Position								
	F	40	0.0%	-11.0%	-1.3%	0.2%	5.0%	8.5%
	M	12	-1.2%		-4.7%	0.9%	6.4%	

Incumbent Compensation Increases by NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
501(c) (4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees							
\$500 thousand or less							
CEO/Executive Director	229	2.1%	-5.7%	0.0%	1.3%	5.4%	12.5%
Top Administrative Position	11	7.2%		1.9%	7.7%	10.5%	
Top Finance Position	20	0.6%	-5.9%	-0.9%	0.0%	3.2%	8.0%
Between \$500 thousand and \$1 million							
CEO/Executive Director	175	2.2%	-5.4%	-0.5%	1.3%	5.3%	12.6%
Top Administrative Position	9	1.5%			4.3%		
Top Finance Position	11	2.7%		0.0%	0.3%	4.3%	
Between \$1 million and \$5 million							
CEO/Executive Director	262	2.5%	-6.0%	-0.2%	2.3%	6.4%	11.6%
Top Administrative Position	25	3.1%	-1.5%	0.1%	2.6%	7.5%	9.1%
Top Finance Position	32	3.2%	-7.1%	0.0%	4.0%	7.2%	9.9%
Top Operations Position	15	2.2%		-0.1%	2.1%	4.9%	
Greater than \$5 million							
CEO/Executive Director	154	3.0%	-8.3%	-1.0%	3.4%	7.7%	11.8%
Top Administrative Position	15	2.8%		-1.0%	2.5%	4.8%	
Top Business Position	17	4.8%		0.6%	4.8%	12.1%	
Top Finance Position	86	5.4%	-1.6%	1.5%	4.6%	8.2%	15.8%
Top Human Resources Position	13	8.5%		4.0%	7.9%	14.2%	
Top Legal Position	27	3.1%	-5.8%	-1.1%	3.5%	7.4%	11.9%
Top Marketing Position	14	3.9%		-4.8%	2.4%	13.0%	
Top Operations Position	31	6.2%	-2.9%	2.4%	5.8%	11.1%	16.8%
Top Program Position	6	-2.7%			1.4%		
Top Technology Position	26	6.0%	-5.1%	1.6%	7.0%	10.0%	18.9%

Incumbent Compensation Increases by NTEE Major Group, Budget Size and Gender

Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
501(c) (4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees							
\$500 thousand or less							
CEO/Executive Director							
F	78	0.7%	-10.2%	-0.6%	0.5%	3.0%	9.6%
M	111	2.5%	-4.3%	0.0%	1.6%	5.4%	13.1%
Top Finance Position							
F	8	0.8%			1.3%		
M	8	0.6%			-0.1%		
Between \$500 thousand and \$1 million							
CEO/Executive Director							
F	61	3.1%	-2.8%	0.0%	2.2%	5.4%	10.7%
M	95	1.2%	-6.7%	-1.8%	0.5%	4.4%	10.9%
Top Finance Position							
F	6	2.3%			0.4%		
Between \$1 million and \$5 million							
CEO/Executive Director							
F	61	3.3%	-2.2%	0.0%	2.7%	8.2%	9.9%
M	164	2.4%	-6.8%	-0.7%	2.3%	6.3%	12.7%
Top Administrative Position							
F	8	4.9%			4.5%		
M	14	1.8%		0.1%	0.9%	7.3%	
Top Finance Position							
F	14	0.6%		-1.5%	2.0%	4.5%	
M	13	4.2%		1.6%	5.4%	8.3%	
Top Operations Position							
F	7	0.2%			-0.1%		
M	8	4.0%			4.2%		

Incumbent Compensation Increases by NTEE Centile Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Animal-Related: Alliances & Advocacy							
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	5	6.3%			9.7%		
Between \$1 million and \$2.5 million							
CEO/Executive Director	10	0.5%		0.0%	0.5%	2.2%	
Animal-Related: Animal Protection & Welfare							
\$250 thousand or less							
CEO/Executive Director	41	1.2%	-6.4%	0.0%	0.0%	3.3%	12.0%
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	90	2.3%	-2.7%	0.0%	0.5%	5.4%	10.9%
Top Finance Position	8	4.7%			2.6%		
Between \$500 thousand and \$1 million							
CEO/Executive Director	100	3.3%	-4.8%	-0.2%	2.2%	7.2%	15.1%
Top Finance Position	7	2.0%			1.9%		
Between \$1 million and \$2.5 million							
CEO/Executive Director	100	2.8%	-3.8%	0.0%	1.3%	6.5%	12.4%
Top Finance Position	5	-2.0%			-1.1%		
Between \$2.5 million and \$5 million							
CEO/Executive Director	47	3.4%	-3.2%	-0.9%	1.7%	6.4%	14.3%
Top Finance Position	5	2.7%			0.8%		
Between \$5 million and \$10 million							
CEO/Executive Director	24	4.9%	-4.1%	1.2%	5.9%	8.7%	13.5%
Top Finance Position	11	4.3%		1.2%	5.6%	8.6%	
Between \$10 million and \$25 million							
CEO/Executive Director	9	3.9%			3.0%		
Top Finance Position	6	9.3%			5.5%		

Incumbent Compensation Increases by State and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
\$250 thousand or less							
CEO/Executive Director	77	1.7%	-8.0%	-1.6%	0.0%	5.0%	13.0%
Between \$250 thousand and \$500 thousand							
CEO/Executive Director	109	2.3%	-4.1%	0.0%	2.0%	5.1%	12.1%
Top Administrative Position	7	1.2%			1.3%		
Top Finance Position	5	-1.9%			0.0%		
Between \$500 thousand and \$1 million							
CEO/Executive Director	113	4.6%	-0.6%	0.0%	3.5%	8.3%	13.7%
Top Business Position	9	3.7%			2.0%		
Top Finance Position	11	5.5%		2.0%	3.0%	7.3%	
Between \$1 million and \$2.5 million							
CEO/Executive Director	98	2.9%	-2.5%	0.0%	1.7%	4.6%	10.4%
Top Administrative Position	5	7.3%			5.1%		
Top Finance Position	12	3.5%		-0.4%	4.1%	7.4%	
Top Operations Position	6	1.9%			1.7%		
Between \$2.5 million and \$5 million							
CEO/Executive Director	57	1.4%	-8.3%	-0.7%	1.9%	5.5%	8.5%
Top Finance Position	15	1.5%		0.0%	2.0%	3.1%	
Top Operations Position	6	6.1%			3.6%		
Between \$5 million and \$10 million							
CEO/Executive Director	55	3.9%	-4.3%	0.1%	3.9%	7.3%	15.1%
Top Finance Position	16	6.0%		0.2%	4.3%	13.5%	
Top Operations Position	8	3.4%			2.5%		
Between \$10 million and \$25 million							
CEO/Executive Director	42	2.7%	-7.5%	-0.1%	2.4%	7.7%	10.6%
Top Administrative Position	5	4.9%			4.0%		

Incumbent Compensation Increases by State, Budget Size and Gender

	Gender	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama								
\$500 thousand or less								
	CEO/Executive Director							
	F	89	2.6%	-3.9%	0.0%	0.9%	5.0%	15.2%
	M	67	1.1%	-8.8%	-1.7%	0.0%	4.7%	11.2%
	Top Administrative Position							
	F	5	2.2%			3.1%		
Between \$500 thousand and \$1 million								
	CEO/Executive Director							
	F	40	6.5%	0.0%	0.6%	4.3%	11.1%	14.4%
	M	49	3.7%	-1.1%	0.0%	3.0%	6.0%	12.5%
	Top Business Position							
	M	7	4.4%			3.2%		
	Top Finance Position							
	M	5	6.5%			3.6%		
Between \$1 million and \$5 million								
	CEO/Executive Director							
	F	45	3.3%	-2.7%	0.0%	1.4%	4.0%	12.4%
	M	79	1.8%	-5.1%	-0.1%	1.9%	5.2%	8.4%
	Top Administrative Position							
	M	6	3.0%			3.6%		
	Top Finance Position							
	F	14	3.3%		0.2%	2.5%	5.8%	
	M	6	-1.2%			1.1%		
	Top Operations Position							
	F	6	5.7%			2.2%		

Incumbent Compensation Increases by State, NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
501(c) (5) - Labor, Agricultural, and Horticultural Organizations							
Between \$500 thousand and \$1 million							
Top Business Position	9	3.7%			2.0%		
Top Finance Position	6	7.5%			3.3%		
Between \$1 million and \$5 million							
CEO/Executive Director	5	-0.1%			0.1%		
501(c) (6) - Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.							
\$500 thousand or less							
CEO/Executive Director	39	2.6%	-1.4%	-0.1%	0.8%	5.2%	8.4%
Between \$500 thousand and \$1 million							
CEO/Executive Director	24	4.1%	-0.2%	0.1%	2.7%	5.0%	13.6%
Between \$1 million and \$5 million							
CEO/Executive Director	13	4.0%		1.2%	3.7%	10.0%	
Greater than \$5 million							
CEO/Executive Director	6	-0.8%			0.7%		
501(c)(12) - Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.							
Greater than \$5 million							
CEO/Executive Director	19	6.4%		1.2%	6.0%	10.2%	
Top Administrative Position	11	3.4%		-1.5%	1.5%	7.4%	
Top Finance Position	8	5.2%			3.8%		
501(c)(14) - State Chartered Credit Unions, Mutual Reserve Funds							
\$500 thousand or less							
CEO/Executive Director	5	8.9%			8.8%		
Between \$500 thousand and \$1 million							
CEO/Executive Director	9	10.6%			11.6%		

Incumbent Compensation Increases by State and NTEE Decile Group

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Alabama							
Arts, Culture and Humanities: Arts & Culture							
CEO/Executive Director	5	1.3%			0.0%		
Arts, Culture and Humanities: Museums							
CEO/Executive Director	5	1.2%			0.0%		
Arts, Culture and Humanities: Performing Arts							
CEO/Executive Director	6	5.0%			4.2%		
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	47	2.7%	-3.2%	-0.1%	2.2%	5.2%	10.1%
Community Improvement, Capacity Building: Community & Neighborhood Development							
CEO/Executive Director	6	5.2%			4.0%		
Community Improvement, Capacity Building: Economic Development							
CEO/Executive Director	7	2.3%			1.5%		
Crime, Legal-Related: Legal Services							
CEO/Executive Director	5	6.4%			3.7%		
Crime, Legal-Related: Protection Against Abuse							
CEO/Executive Director	10	6.8%		0.0%	2.9%	11.8%	
Educational Institutions and Related Activities: Education N.E.C.							
CEO/Executive Director	6	3.0%			0.3%		
Educational Institutions and Related Activities: Educational Services							
CEO/Executive Director	6	4.3%			2.7%		
Educational Institutions and Related Activities: Elementary & Secondary Schools							
CEO/Executive Director	23	1.3%	-0.7%	0.0%	0.0%	6.0%	8.5%

Incumbent Compensation Increases by MSA, NTEE Major Group and Budget Size

	Count	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Abilene, TX							
Human Services – Multipurpose and Other							
Between \$1 million and \$5 million							
CEO/Executive Director	5	0.0%			0.0%		
Akron, OH							
Educational Institutions and Related Activities							
Greater than \$5 million							
CEO/Executive Director	6	5.0%			3.4%		
Human Services – Multipurpose and Other							
\$500 thousand or less							
CEO/Executive Director	6	0.7%			1.0%		
Between \$1 million and \$5 million							
CEO/Executive Director	5	3.9%			2.7%		
Greater than \$5 million							
CEO/Executive Director	9	2.6%			3.6%		
Top Finance Position	8	5.5%			4.7%		
Mental Health, Crisis Intervention							
Greater than \$5 million							
CEO/Executive Director	5	1.6%			1.8%		
Albany-Schenectady-Troy, NY							
501(c) (5) - Labor, Agricultural, and Horticultural Organizations							
Between \$1 million and \$5 million							
CEO/Executive Director	5	3.7%			3.0%		

Incumbent Compensation Increases by MSA and NTEE Decile Group

	Count	Average	10th Percentile	25th Percentile	50th Percentile	75th Percentile	90th Percentile
Akron, OH							
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	7	5.2%				3.2%	
Educational Institutions and Related Activities: Elementary & Secondary Schools							
CEO/Executive Director	7	6.4%				3.6%	
Human Services – Multipurpose and Other: Centers to Support the Independence of Specific Populations							
CEO/Executive Director	5	4.5%				4.9%	
Human Services – Multipurpose and Other: Human Services							
CEO/Executive Director	6	-0.7%				1.4%	
Human Services – Multipurpose and Other: Residential Care & Adult Day Programs							
CEO/Executive Director	6	2.3%				0.6%	
Albany-Schenectady-Troy, NY							
Community Improvement, Capacity Building: Business & Industry							
CEO/Executive Director	27	6.2%	0.2%	1.2%	4.8%	9.8%	18.3%
Community Improvement, Capacity Building: Community & Neighborhood Development							
CEO/Executive Director	5	1.2%			0.0%		
Community Improvement, Capacity Building: Economic Development							
CEO/Executive Director	5	6.3%			5.3%		
Educational Institutions and Related Activities: Education N.E.C.							
CEO/Executive Director	7	1.8%			1.5%		
Educational Institutions and Related Activities: Educational Services							
CEO/Executive Director	5	4.8%			3.0%		