

2023 Compensation Survey Report of Not-For-Profit Organizations

August 2023

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I. About Compensation Resources

EA Compensation Resources LLC, an EisnerAmper Company (“Compensation Resources”), provides compensation and human resources consulting services to mid- and small-cap public companies, private, family-owned, and closely-held firms, as well as not-for-profit organizations. Compensation Resources specializes in executive compensation, sales compensation, pay-for-performance and incentive compensation, and performance management programs.

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II. Study Background

Compensation Resources is pleased to present the *2023 Compensation Survey Report of Not-For-Profit Organizations*. This survey, targeted exclusively to tax-exempt organizations, was designed to capture compensation data of positions within a broad range of not-for-profit classifications. Data was collected between April and August 2023, and results were compiled from survey questions that were developed by Compensation Resources and distributed to organizations in all not-for-profit classifications. There were 116 organizations that participated in this study.

Compensation data is reported as of **March 1, 2023** in the following dimensions:

- Base Salary (Weighted Average, Average, Median, and 25th and 75th percentiles)
- Bonus & Incentive
- Other Compensation (executive positions)

This survey also reports the prevalence of various programs and practices relative to compensation, covering annual incentives, long-term incentives, various perquisites, and supplemental benefits.

Compensation Resources is dedicated to providing accurate results of this survey to participants; therefore, should you have any questions or need clarification regarding any aspect of the survey's results, please contact Sean Gimpel, Senior Manager, at (201) 710-6483 or sgimpel@compensationresources.com.

We thank you for your participation.

III. Definitions and Reporting

Data effective date: March 1, 2023.

Executive compensation reporting tables

of Incs: The number of incumbents reported by participants for the position.

Avg Base Salary: The sum of all base salaries reported divided by the number of reported inputs.

25th: The point below which 25% of the data falls.

Median: The middle number in the data array.

75th: The point below which 75% of the data falls.

Avg Annual Bonus & Incentive: The sum of all annual bonuses/incentives reported divided by the number of reported inputs.

Avg Other Compensation: The sum of all other compensation (deferred compensation, nontaxable benefits, and other compensation) reported divided by the number of reported inputs.

Non-executive compensation reporting tables

of Incs: The number of incumbents reported by participants for the position.

Weighted Avg Base Salary: The sum of all reported base salaries divided by the number of incumbents. Where one organization dominated the results by 25% or greater, no weighted average is reported; indicated with a double asterisk (**).

Avg Base Salary: The sum of all base salaries reported divided by the number of reporting organizations.

25th: The point below which 25% of the data falls.

Median: The middle number in the data array.

75th: The point below which 75% of the data falls.

Avg Bonus & Incentive: The sum of all annual bonuses/incentives reported divided by the number of reported inputs.

Insufficient data is reported with an asterisk (*). For positions with insufficient data in the revenue, industry classification, size, and/or region cuts, only the overall data is reported (see Table of Contents for page number).

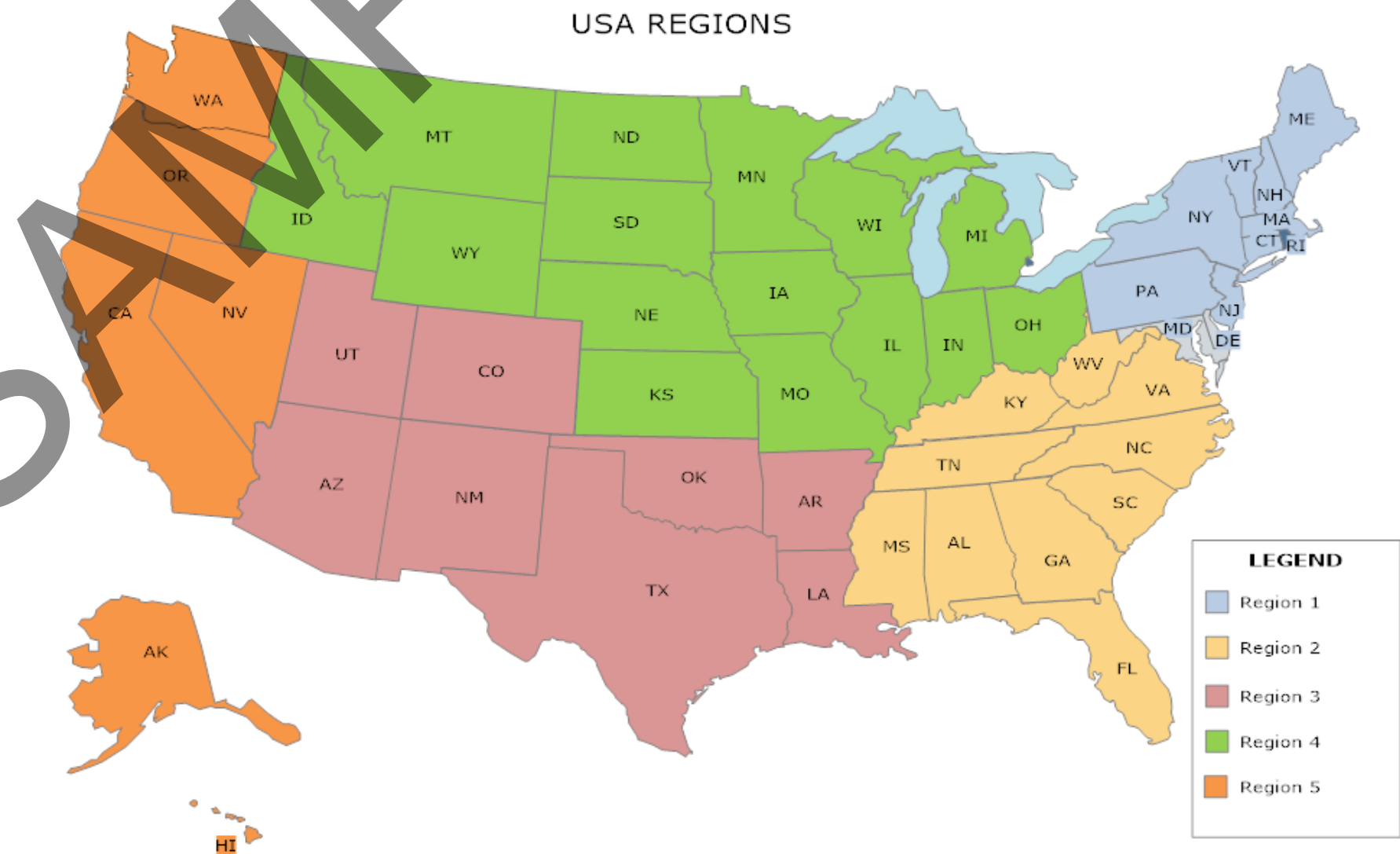
IV. Participant Demographics

Classification	Percent
Arts, Culture, and Humanities	2.6%
Education	9.5%
Environment and Animals	0.0%
Health	6.0%
Human Services	16.4%
International, Foreign Affairs, National Security	3.4%
Public, Societal Benefit	5.2%
Religion Related	48.3%
Mutual/Membership Benefit Organizations	2.6%
Unknown, Unclassified	6.0%

Revenue Category	Percent
Less than \$10.0 million	54.3%
\$10.0 million - \$49.9 million	37.1%
\$50.0 million - \$99.9 million	6.0%
\$100.0 million or more	2.6%

Employee Size	Percent
Less than 50 employees	50.9%
51 - 99 employees	12.9%
100 - 499 employees	25.0%
More than 500 employees	11.2%

Region	Percent
Region 1	26.1%
Region 2	20.9%
Region 3	18.3%
Region 4	20.0%
Region 5	14.7%



Top Communications Executive

Defines the organization's strategy regarding its communications programs that effectively describe and promote the organization and its products/services. Approves promotional campaign ideas in various types of media. Advises top management on development of communications policies and advertising programs, and the management of public relations issues.

	# of Incs	Base Salary				Annual Bonus & Incentive	Other Compensation
		Avg	25th	Median	75th	Avg	Avg
Overall							
Revenue							
Less than \$10.0 million							
\$10.0 million - \$49.9 million							
\$50.0 million - \$99.9 million							
\$100.0 million - \$499.9 million							
\$500.0 million - or more							
Classification							
Education							
Health							
Human Services							
Religion Related							
All Others							
Size							
Less than 50 ees							
51 - 99 ees							
100 - 499 ees							
500 or more ees							
Region							
Region 1							
Region 2							
Region 3							
Region 4							
Region 5							

Accountant

Maintains all financial records, including payroll information, accounts payable, accounts receivable, retail sales, and information regarding investments held by the organization. Performs internal audits to ensure that the financial records of the organization are accurate. Prepares annual reports and financial statements for planning and decision making and advises on tax laws and investment opportunities.

		Base Salary					Bonus & Incentive
	# of Incs	Weighted Avg	Avg	25th	Median	75th	Avg
Overall							
Revenue							
Less than \$10.0 million							
\$10.0 million - \$49.9 million							
\$50.0 million - \$99.9 million							
\$100.0 million - \$499.9 million							
\$500.0 million or more							
Classification							
Education							
Health							
Human Services							
Religion Related							
All Others							
Size							
Less than 50 ees							
51 - 99 ees							
100 - 499 ees							
500 or more ees							
Region							
Region 1							
Region 2							
Region 3							
Region 4							
Region 5							

VII. Survey Participants

List contains only organizations that gave permission to identify their name

127 Worldwide	Modern Language Association of America
4KIDS	Multiplication Network
ABWE	Nevada HAND
Avant Ministries	Newton and Rochelle Becker Charitable Trust
Barnabas Foundation	Northwell Health
Boston Debate League, Inc.	Northwest Maritime Center
Branch Alliance for Educator Diversity	OC International, Inc
California IT in Education	Oklahoma State University Foundation
Charitable Adult Rides & Services	Omnitrans
Chosen People Ministries	Open Door Mission
Christ Church of Oak Brook	Plan USA
Echoing Hills	Plant With Purpose
EE International	REACH Ministries
Encompass World Partners	Reaching Souls International, Inc.
EPCOR	Region V Services
Evangelical Presbyterian Church	Reliant Mission
Faith Church	She Is Safe, Inc.
Faith Comes By Hearing	The Association for Frontotemporal Degeneration
Family & Children's Services	The Brookwood Community, Inc.
Family Life Communications, Inc.	The Evangelical Alliance Mission
Feed the Hunger	The Friends of Israel Gospel Ministry Inc.
Global Press Institute	The Joshua Fund
Global Scholars	The McAuley Corporation
Grace Financial	The Pocket Testament League
Greater Europe Mission	The Port Authority of NY & NJ
IFES/USA	unfoldingWord
Institute for Creation Research	VISIONS/Services for the Blind and Visually Impaired
James Dobson Family Institute	Vista Community Clinic
Jazz Forum	Water Street Mission
Kessler Foundation	Woodstock School of Art
LeMay - America's Car Museum/America's Automotive Trust	World Gospel Mission
Lionheart Children's Academy	YMCA of Greater Rochester
Mission Aviation Fellowship	Youth for Christ International Ministries
Mission India	