



CERTIFIED PUBLIC ACCOUNTANTS  
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# 2012

## NONPROFIT COMPENSATION SURVEY



Supported by:



center for nonprofit management





Watkins Uiberall, PLLC  
 Certified Public Accountants & Financial Advisors  
 Independent Member of BKR International

1661 Aaron Brenner Drive • Suite 300  
 Memphis, Tennessee 38120  
 901.761.2720 • Fax: 901.683.1120

210 East Main Street • Suite 2C  
 Tupelo, Mississippi 38804  
 662.269.4014 • Fax: 662.269.4016

1941 Citrona Drive  
 Fernandina Beach, Florida 32034  
 904.432.2028 • Fax: 901.683.1120

[www.wucpas.com](http://www.wucpas.com)

## Dear survey participant,

Thank you for your participation in Watkins Uiberall's 2012 Nonprofit Compensation Survey. We have enclosed 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 areas of staff, boards and volunteers, compensation and benefits.
- Cross-tabulated data to compare many of the graphs to organizations' budget size.
- Excerpts of compensation data comparing the Memphis, Nashville and Chattanooga Metro Statistical Areas (MSAs) with national averages from the 2012 GuideStar Compensation Report, based on 2010 data.

We would like to extend a special thanks to our supporting organizations: Alliance for Nonprofit Excellence in Memphis, Center for Nonprofit Management in Nashville, and the United Way of Greater Chattanooga's Center for Nonprofits. 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, Audit Manager of Nonprofit Services, at 901.761.2720 or [dmoore@wucpas.com](mailto:dmoore@wucpas.com).

For more information about Watkins Uiberall, please see our Firm Profile following the survey results. You can also visit our website at [www.wucpas.com](http://www.wucpas.com).

Thanks again for your participation,

*Watkins Uiberall, PLLC*

## Executive Summary

For nonprofits as for all organizations, attracting, retaining, developing, and motivating talented staff is essential for accomplishing the organizational mission and maximizing its impact. In any economic environment, nonprofits are challenged to design total compensation packages that enable them to “get the right people on the bus,” as management expert Jim Collins puts it, and to compete for staff with government jobs which typically offer excellent benefits and job security and private employers which may offer higher salaries.

In recent years, the economic downturn has left nonprofits facing a challenging funding environment even as many organizations are meeting increased needs in their communities. Now more than ever, good information and strategic choices about compensation can help organizations maximize the strength of one of their most important levers, if not the very most important, for organizational impact: their staff.

This survey aims to support organizations in this effort, while also assisting nonprofit professionals and students in planning their careers and providing a record and analysis of trends in the field. This survey provides information about staffing, salaries, and benefits for nonprofit organizations based in Tennessee and in neighboring counties in Arkansas, Georgia, and Mississippi.

Participating organizations are each served by a regional nonprofit management support center: the Alliance for Nonprofit Excellence in Memphis, the Center for Nonprofit Management in Nashville, or the United Way of Chattanooga's Center for Nonprofits. Leaders of 328 organizations participated in this survey, representing organizations across the size, scope, and location of the nonprofit sector in Tennessee.

## Key Findings

### Trends in Salaries/Wages and Bonuses

- The median salary for executive directors/CEOs is between \$50,000 and \$75,000. CEO salaries correlate with organizational budget size. For small organizations, the median salary is between \$30,000 and \$50,000. Among medium-sized organizations, 36% of CEOs have salaries between \$50,000 and \$75,000, while 50.5% earn more than \$75,000 and 13.5% earn less than \$50,000. Among large organizations, 14.2% pay salaries of \$100,000 or less; 38.1% pay between \$101,000 and \$150,000; and 47.7% pay more than \$150,000.
- 34.4% of respondents anticipated raises of 3-4% in 2012; 26.7% anticipated raises of 1-2%; and 28.9% did not anticipate offering any raises.
- Only 8.2% of organizations reported decreasing salaries since the recession began.
- 31.6% of organizations offer a bonus program. Of these organizations, 66.3% offer the program for all employees, while 16.8% reserve it for senior management and 28.4% for the CEO/executive director.

### Trends in Insurance and other Benefits

- 76.2% of respondents offer health insurance to employees. Likelihood of offering health insurance increases with organizational budget, with 100% of large organizations, 82.1% of medium-sized organizations, and 30.4% of small organizations offering insurance.

- Of organizations offering health insurance, 30.7% pay the full cost of individual coverage, while 34.6% pay 76-99% of the cost of coverage.
- 54.4% of organizations did not know whether they qualify for the Small Business Health Care Tax Credit. Of those reporting they do qualify, 25% reported that they took advantage of it.
- 63.8% of respondents provide dental insurance. 95.5% of large organizations offer dental insurance, while 68.6% of medium-sized and 10.8% of small organizations do.
- 49% of respondents provide vision insurance, including 88.4% of large organizations, 50.3% of medium-sized organizations, and 6.7% of small organizations.
- Tax-advantage programs are offered by 7.1% of small organizations, 54.9% of medium-sized organizations, and 85.2% of large organizations. The most popular are Flexible Spending Accounts (20.2%), Cafeteria Plans (19.9%), and Health Savings Accounts (15.7%).
- The majority of organizations offer some type of retirement plan for employees. The most popular are 401(k) plans, offered by 27.3% of respondents, and 403(b) plans, offered by 26.9% of respondents. Likelihood of offering a retirement plan increases with organizational size.
- 22.5% of respondents indicated that they had eliminated or decreased fringe benefits since the recession began.
- For organizations offering a set amount of paid time off (PTO), rather than separate vacation and sick days, the median range of days offered was 11-20 for employees with up to 10 years of service and more than 20 days for employees with more than 10 years of service.
- For organizations providing distinct vacation days, the median range was six to 10 days per year for employees with up to five years of service and 11 to 20 days per year for employees with more than five years of service.
- Organizations providing separate sick days offered a median range of 6 to 10 sick days per year for employees with up to five years of service and 11 to 20 days per year to employees with more than five years of service.

### Staffing Patterns

- While 14.6% of respondents have no part-time staff, 61% have between 1 and 10 part-time employees.
- Staff paid on an hourly basis comprise 20% or less of the workforce of 51.6% of respondents; this includes 20.8% that have no hourly staff. Hourly staff constitutes 40-60% of the workforce of 30.5% of organizations and more than 60% of staff for 19.5% of organizations.
- 64.9% of respondents use between 1 and 5 consultants each year, while 16.6% use none and 7.9% use 6 to 10. Consultants are used for a range of functions including bookkeeping (27.7%), marketing (15.9%), fundraising (8.8%), and grantwriting (7.3%).
- 61.4% of organizations responding to the survey are led by a female CEO. Among small organizations, 78% have a female CEO, while only 35.3% of large organizations do.

### Methodology

The 2012 Nonprofit Compensation Survey was developed and administered in October 2012. The survey included 65 multiple-choice questions related to organizational size and scope, staffing, and compensation. The link to the online survey was distributed by e-mail to nonprofit leaders whose organizations are located in the Memphis, Nashville, and Chattanooga areas, including both Tennessee counties and neighboring counties in Arkansas, Mississippi, and/or Georgia. There were 328 responses to the survey. One representative of each organization completed the survey, typically the Executive Director or CEO.

The survey also includes national and regional comparative salary data drawn from GuideStar's 2012 Compensation Report, which is based on GuideStar's analysis of Forms 990 of more than 77,000 nonprofits for the 2010 fiscal year.

The survey can be used by nonprofit Boards and staff leaders to design competitive compensation packages to help them attract and retain employees, by nonprofit employees to benchmark salaries in positions like their own, and for philanthropists, civic leaders, and others interested in the nonprofit sector for understanding trends and challenges in the field.

Especially as nonprofits face constrained budgets at a time of great needs in the communities they serve, well-informed, strategic human resource management is vital for their sustainability and impact.

We invite you to explore this report to learn more about compensation in the nonprofit community in our area, and we welcome your feedback and questions.

### Introduction

The 2012 Nonprofit Compensation Study was designed to collect, analyze, and disseminate useful information about nonprofit salaries and benefits in Tennessee and surrounding counties, noting differences in organizations' size, field of work, and location. Compiled by the accounting firm Watkins Uiberall in partnership with three regional nonprofit support centers, the study provides a detailed look at compensation in the nonprofit sector in Tennessee and surrounding areas, together with comparative national salary data.





## Participant Profile

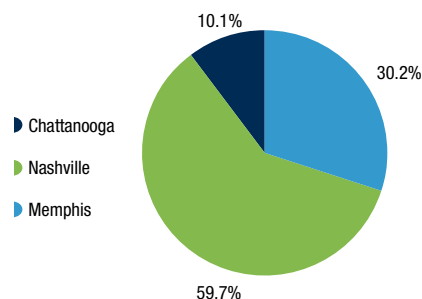
Respondents to the 2012 Compensation Survey included nonprofit organizations reflecting the diversity of the sector in terms of field of work, budget size, years in operation, and operational structures.

### Geography

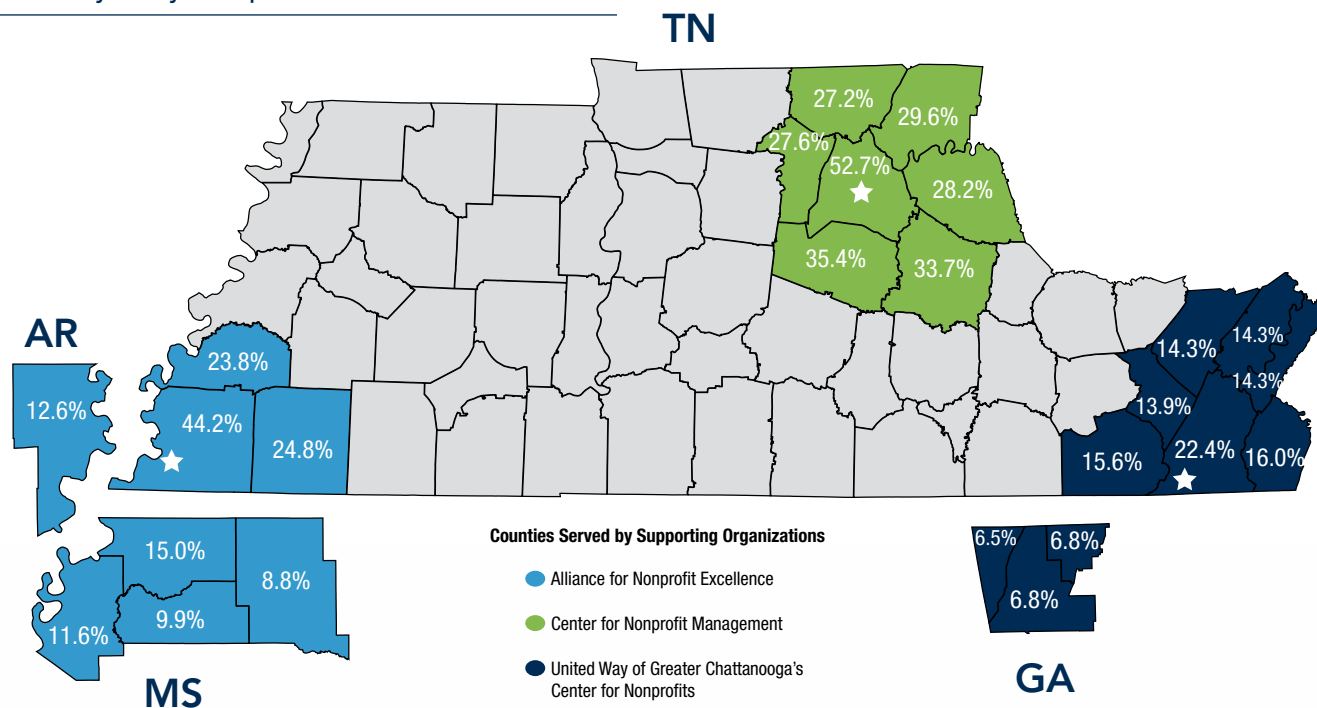
318 respondents provided information about their location, including:

- 32 organizations (10.1%) from the Chattanooga region, served by the United Way of Greater Chattanooga
- 96 organizations (30.2%) from the Memphis metro region, served by the Alliance for Nonprofit Excellence
- 190 organizations (59.7%) from the Nashville metro region, served by the Center for Nonprofit Management

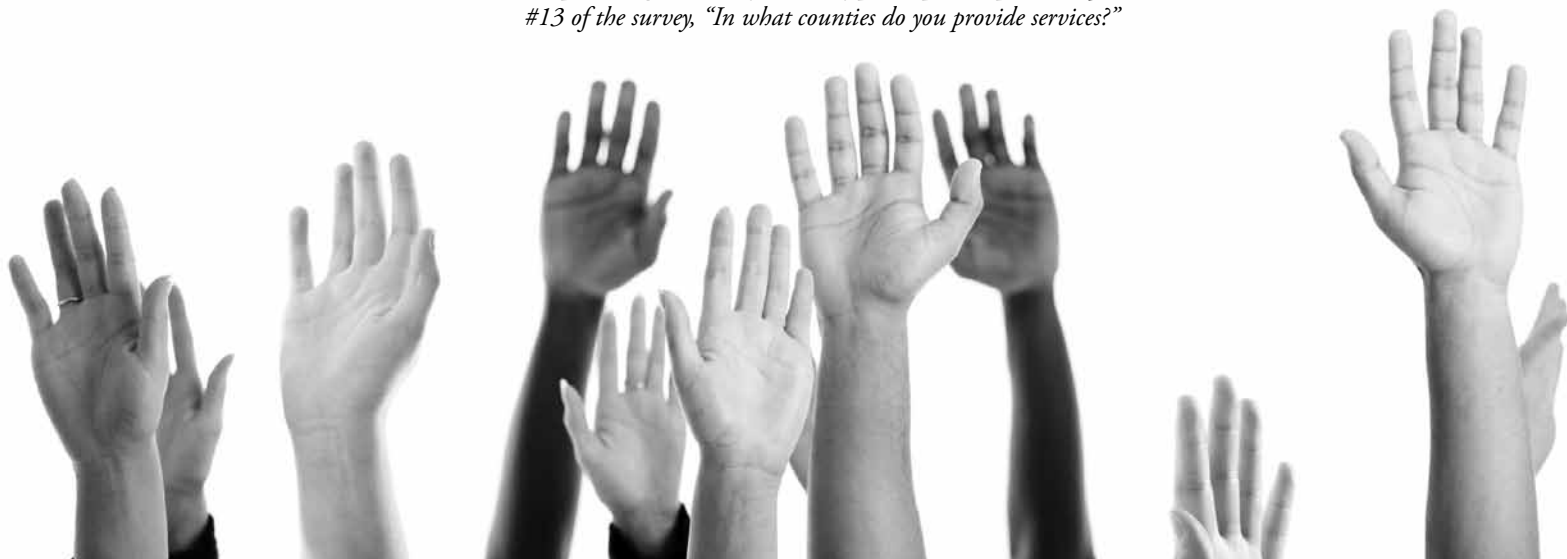
### Survey Participants by Region



### Counties Served by Survey Participants



*The percentages above reflect survey participant responses to question #13 of the survey, "In what counties do you provide services?"*



## Participant Profile

### Field of Work

Respondents work in a range of fields, and more than one-fifth of organizations work in Human services & social welfare (35.5%), Children & youth (31.1%), Education & training (24.7%), and Advocacy (22.3%). *Please note that respondents were able to indicate multiple fields of work for their organizations.*

### Years in Operation

More than 85% of respondents have been in operation more than 10 years, and just 2.5% have opened within the last 3 years.

### Budget Size

Just over two-thirds of respondents represent organizations with annual gross revenues between \$250,000 and \$5 million, with one-third of all organizations (33.0%) having budgets between a \$250,000 and \$1 million, and just over one-third (34.6%) having budgets between \$1 million and \$5 million. Of the remaining organizations, 16.4% have budgets of \$5 million or more, and 16% have budgets of less than \$250,000.

For the purposes of this survey, organizations are classified as follows:

Small: Under \$250,000 in gross annual revenues

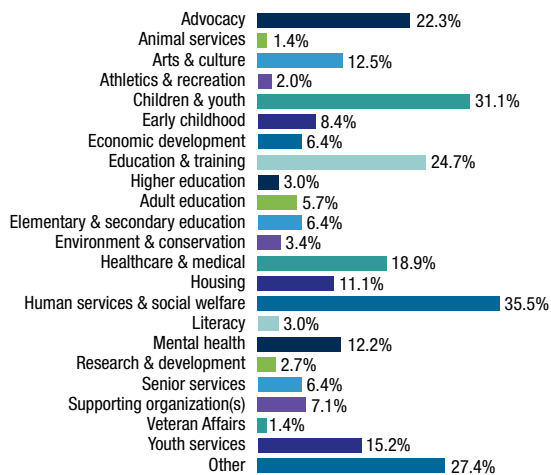
Medium: Between \$250,000 and \$5 million

Large: More than \$5 million

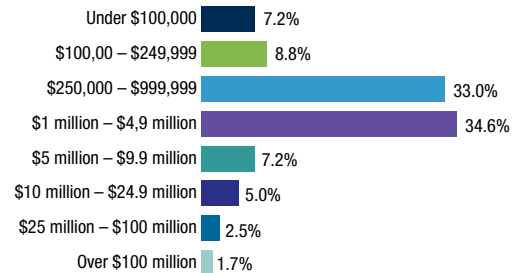
### Public Funding

Nearly one-third of respondents receive no government funding, while 16.0% cover 1-10% of their budgets through government grants and/or contracts. Government funding constitutes more than 60% of the budgets of nearly one-fifth of respondents.

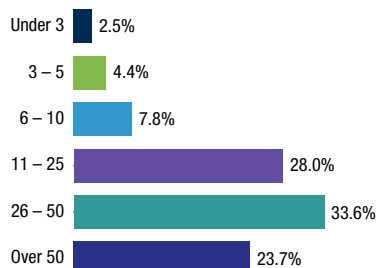
#### Field of Work



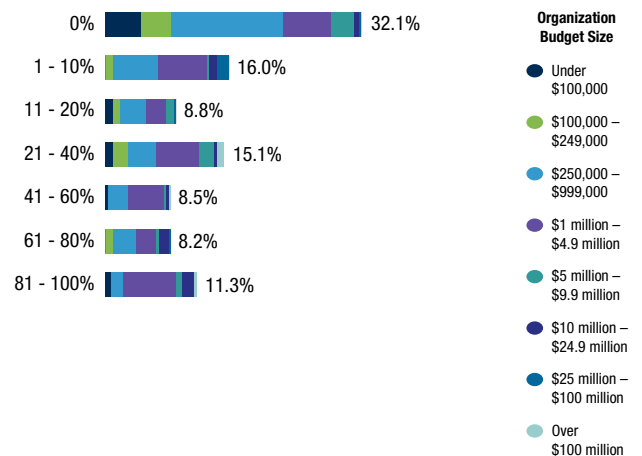
#### Gross Revenues



#### Years in Operation



#### Public Funding



## Staffing and Salaries

Nonprofits engage people in a variety of ways to perform the work of the organization: full-time and part-time employees, who may be salaried or paid hourly; independent contractors; and volunteers. Respondents provided information about the composition of their workforce and the compensation of staff, as well as about changes in their workforce since the recession began.

### Full-time Employees

There is a strong correlation between the organizational budget and staff size. This is not surprising, since payroll is among the largest expenses any staffed nonprofit incurs so having more staff generally means having a larger budget.

All the smallest organizations—that is, those with budgets of under \$250,000—had fewer than 10 full-time employees, and all organizations with budgets of over \$25 million had more than 100 full-time employees. The majority of the Tennessee area nonprofits fall in the middle of the spectrum in terms of both budget size and staff size. All respondents with budgets of \$250,000 to \$1 million have 25 or fewer full-time employees. Nearly two-thirds (63.9%) of respondents with budgets between \$1 million and \$5 million have 25 or fewer full-time employees. Of organizations with budgets between \$5 million and \$25 million, two-thirds have 26 to 200 employees.

### Part-time Employees

The majority of nonprofits of all size ranges hire part-time staff. For many nonprofits, hiring part-time staff is a way to avoid paying for more staff capacity than is needed consistently, while also controlling benefits costs since part-time staff typically receive fewer benefits than full-time staff. Part-time status is also appealing to some potential staff members who prefer for personal reasons not to work full-time. While nonprofits use part-time status because of the advantages it affords to them and to their employees, there can also be inefficiencies in operations and costs that result from using part-time staff.

While 14.6% of respondents have no part-time staff, 61% have between one and ten part-time employees.

### Changes in Full-time v. Part-time Status

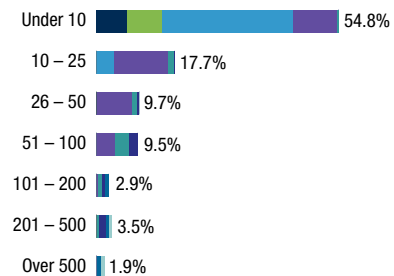
As nonprofits tightened their belts during the recession, a significant number changed the status of one or more employees from full-time to part-time as a way of cutting costs. Indeed, for mid-range organizations in particular, this strategy was particularly pronounced, with nearly one-third of respondents with budgets between \$250,000 and \$10 million (32.3%) reporting that they had changed at least one employee from full-time to part-time status. Some organizations see changes in status as a way of containing costs while maximizing human resources continuity.

### Hourly Staff

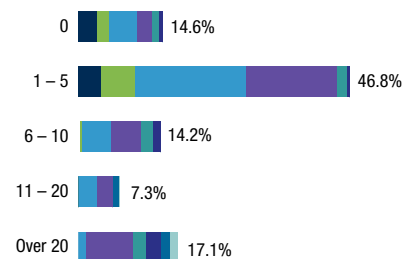
For approximately one-half of respondents, hourly staff comprise one-fifth or less of their workforce. This includes 20.8% of respondents that do not have hourly staff at all. Of small organizations, 54.9% have no hourly staff.

For 30.5% of all respondents, hourly staff constitute 40-60% of their workforce, while 19.5% of respondents pay more than 60% of staff on an hourly basis.

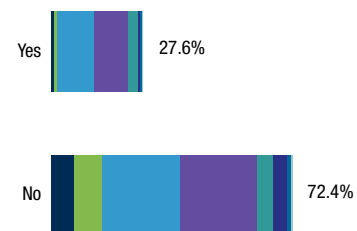
### Number of Full-time Employees



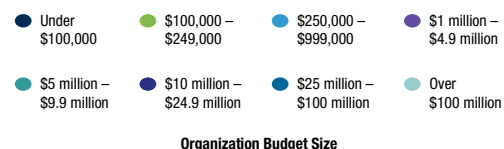
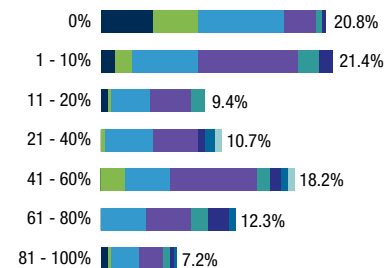
### Number of Part-time Employees



### Since the recession began, has your organization changed the status of any employees from full- to part-time?



### Percent of Staff Paid on Hourly Basis





## Staffing and Salaries

### Contractors

Independent contractors provide nonprofits with a way to get the expertise they need for specific, often time-defined projects or tasks. While 16.6% of respondents reported that they do not use contractors, nearly two-thirds reported using one to five consultants, and 7.9% of respondents reported using six to ten.

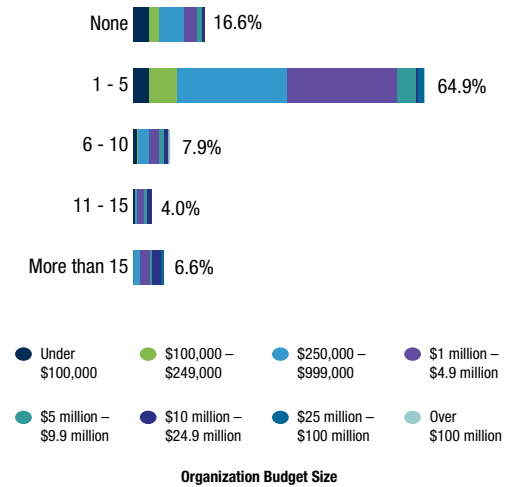
Some organizations provide specific programmatic services by engaging consultants such as veterinarians, speech pathologists, social workers, teachers, and artists. More commonly, organizations use contractors for functions such as bookkeeping (27.7%), fundraising (8.8%), grantwriting (7.3%), and/or marketing (15.9%).

About three-quarters of respondents reported that the number of services provided to their organization by contractors has remained the same since the recession began.

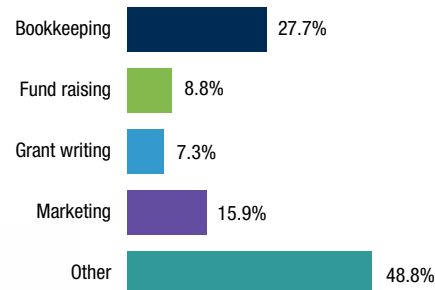
One in six respondents indicated that they had increased their use of contractors. Some organizations that reduce staff for budgetary reasons are able to maintain a consistent level of services by using contractors for services that had been provided previously by full-time staff receiving salaries and benefits. Organizations may also engage contractors to assist with building capacity in such areas as strategic planning, organizational leadership development, fundraising, or financial management.

On the other hand, 9.2% of respondents had decreased their use of contractors since the recession began. These organizations likely shifted work that had been done by consultants to existing staff or reduced their programmatic and/or administrative functions in areas that had previously involved contractors.

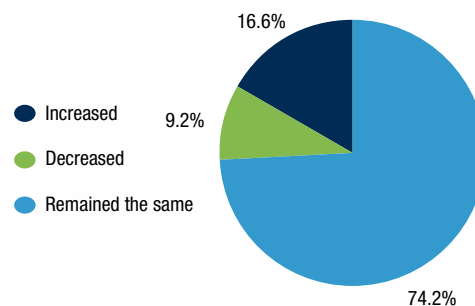
### Number of Independent Contractors



### Contractor Services



### Change in Contracted Services Since Recession Began



## Staffing and Salaries

The tables on pages 15-24 provide comparative salary data for key positions at nonprofits participating in this survey. This data can be useful for boards and staff leadership in determining appropriate compensation for different positions, as well as for nonprofit staff for benchmarking the pay offered by other organizations, as well as by those interested in trends in the field.

It is important to note that this data is based upon the responses of survey participants, not data on all nonprofits in surrounding states. Salaries tend to be higher in urban areas, where the majority of survey respondents are located. In addition, salary tends to have a positive correlation with organizational budget size, so it is important to note that nearly half of survey respondents have annual revenues of less than \$1 million.

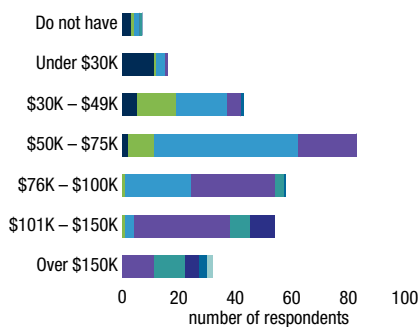
### Chief Executive Salary

The median salary reported for executive directors/CEOs was between \$50,000 and \$75,000, and 28.3% of organizations paid salaries in this range. About one-half of organizations (50.3%) pay salaries of more than \$75,000, and 20.6% pay salaries less than \$50,000.

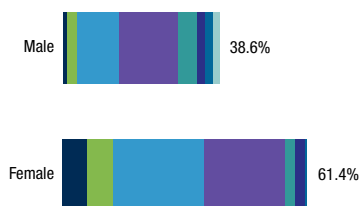
### CEO Salary and Organizational Size

CEO salaries are correlated with organizational budget size. For small organizations, the median annual salary for CEOs is between \$30,000 and \$50,000. For medium sized organizations, 36% of CEOs have salaries between \$50,000 and \$75,000, while one-half pay more than \$75,000 and 13.5% pay less than \$50,000. Of large organizations responding to the survey, only 14.2% pay salaries of \$100,000 or less; 38.1% pay between \$101,000 and \$150,000; and one-half pay more than \$150,000.

#### Chief Executive Salary



#### Gender of Executive Director/CEO



### CEO Gender

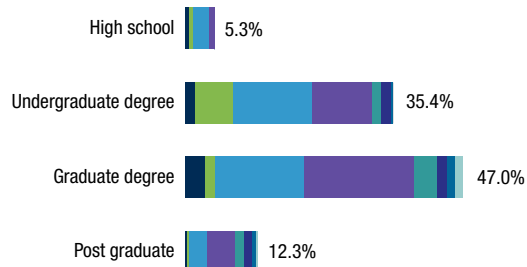
61.4% of respondents are led by a female CEO, while 38.6% are led by a male. Likelihood of male leadership increases with organizational budget size. More than three-quarters (78%) of small organizations had women CEOs, and 63.1% of medium organizations, as compared to 35.3% of large organizations. According to GuideStar's September 2012 Compensation Report, women are more likely to lead small organizations while men are more likely to lead large organizations at the national level as well. Indeed, GuideStar found that the majority of organizations with annual budgets of \$1 million or less have women CEOs, while only 17% of organizations with budgets of more than \$50 million do.

### CEO Salary and Education Level

Nearly 60% of respondents indicated that their CEO has a graduate degree or higher, while an additional 35.4% have an undergraduate degree, and 5.3% are high school graduates without college degrees.

Likelihood of having a CEO with a graduate degree or higher increases with organization budget size. 37.8% of small organizations, 60.3% of medium-sized organizations, and 77.1% of large organizations reported having a CEO with a graduate degree. No organizations with budgets of \$5 million or more reported having a CEO without an undergraduate degree.

#### Chief Executive Salary and Education Level



Salary Ranges	High School	Undergraduate Degree	Graduate Degree	Post Graduate
Under \$30K	3	5	5	0
\$30K - \$49K	5	17	13	6
\$50K - \$75K	1	38	40	5
\$76K - \$100K	2	20	23	7
\$101K - \$150K	1	11	34	7
Over \$150K	1	7	13	9

## Staffing and Salaries

### Salary Determination

Respondents identified factors that their organizations use to determine salaries for employees. More than two-thirds of organizations (68.4%) reported reviewing national or local salary surveys, and 42.5% reported talking to other organizations. A number of respondents also articulated additional factors that affect salary determinations, with multiple people indicating that their internal budgetary constraints or consistency/fairness of salaries within the organization also affected salary decisions.

### Salary Increases

Most respondents (66.2%) indicated that their organizations consider employee merit—either alone or along with other factors—in determining salary increases. Factors not personal to the employee also affect salaries for some organizations: automatic annual increases for 11.3% of organizations, and cost of living increases for 32.3% of organizations.

### Effect of Recession on Salaries

Nonprofits working to contain payroll have multiple variables that they can adjust: staff size, full-time or part-time status, salaries, and benefits. Of these variables, relatively few nonprofits reported decreasing salaries. Indeed, more than 90% of respondents reported that they have not decreased salaries since the recession began, with roughly the same rates across all organization sizes.

### 2012 Salary Change Expectations

More than one-quarter of organizations reported that they would not give raises at all in 2012. For small organizations, the results were much more stark: 61.7% of respondents indicated that there would be no raises in 2012. Still, the overall results show improvement relative to recent years: in 2011, 30.7% of organizations did not anticipate raises, and in 2010 37% did not anticipate raises.

This year, 26.7% of respondents reported that they would give average staff raises of 1-2% in 2012, and 34.4% reported raises of 3-4%. While nearly one-third of organizations reported that cost of living increases influenced salary increases, these 2012 reported raises are in comparison to the 3.6% cost of living adjustment in 2012 for recipients of Social Security and SSI, according to the Social Security Administration's website.

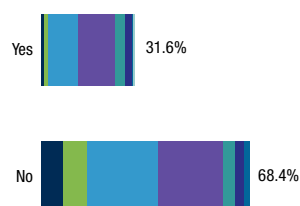
### 2012 Staff Size Change Expectations

58.3% of respondents anticipated that their staff size would remain the same in 2012, while 33.5% anticipated an increase and 8.2% anticipated a decrease. Larger organizations were more likely to anticipate an increase, with 43.2% of large organizations anticipating an increase, as compared to 33.8% of medium-sized organizations and 28% of small organizations.

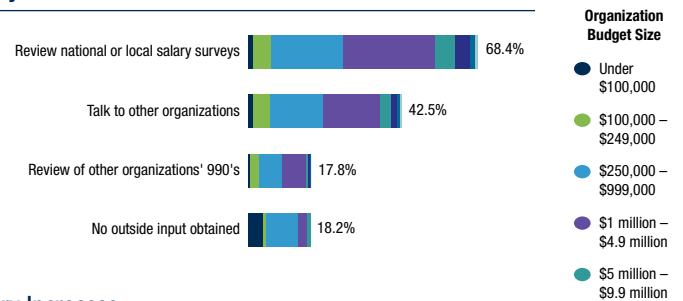
### Employee Bonuses

Nearly one-third of respondents offer an employee bonus program, and of these organizations two-thirds offer the program to all employees. Prevalence of bonus programs varies with size, with just 12% of small organizations, 33% of medium-sized organizations, and 42.2% of large organizations offering a bonus program.

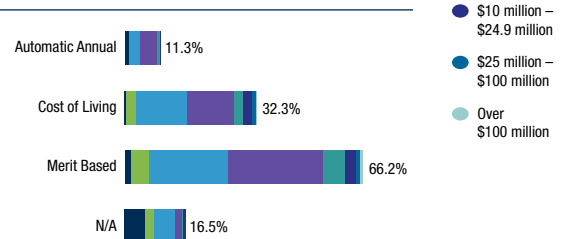
### Bonus Program Offered



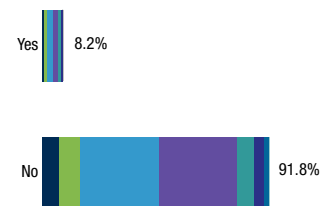
### Salary Determination



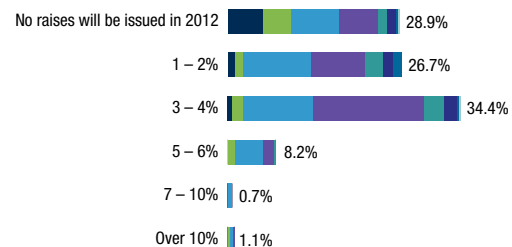
### Salary Increases



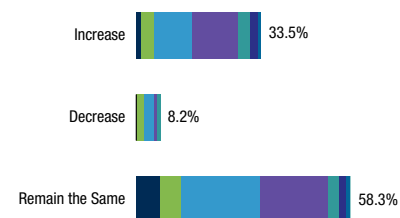
### Has your organization decreased salaries since the recession began?



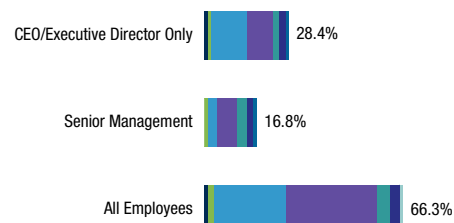
### 2012 Salary Change Expectations



### 2012 Staff Size Change Expectations



### Staff Eligible for Bonuses



## Boards and Volunteers

In addition to staff and contractors, many nonprofits also rely upon their board members and other volunteers to help them accomplish their work.

### Volunteers

Respondents indicated what proportion of their organizations' labor-hours is provided by unpaid volunteers. 38.7% of respondents reported that 1-10% of their labor-hours are provided by volunteers, while 23.2% reported 11-20%. One in eight organizations reported that they do not use volunteers.

Smaller organizations were more likely to use volunteers than larger organizations, with 97.9% of small organizations using volunteers, as compared to 86.9% of medium-sized organizations and 81.4% of large organizations. Smaller organizations were also more likely to have more of their labor-hours provided by volunteers: 22.9% of small organizations had more than 60% of labor-hours provided by volunteers, as compared to 6.5% of medium-sized organizations and 2.3% of large organizations.

Just over one-half of organizations reported that their volunteer involvement had not changed in the past 12 months, while one-third reported that it had increased.

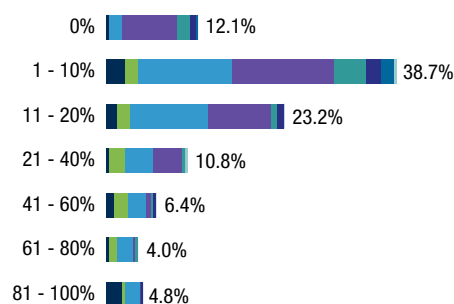
### Boards of Directors

Boards of directors represent important human resources available to nonprofit organizations, especially in tough times. Usually unpaid, nonprofit board members are critical to ensuring the organization is focused on the mission, well managed and has sufficient resources for the services delivered. They bring an array of talents to their organizations and are an important resource in addressing challenges, setting policy, providing strategic direction, raising funds, and acting as ambassadors to enhance the organization's image.

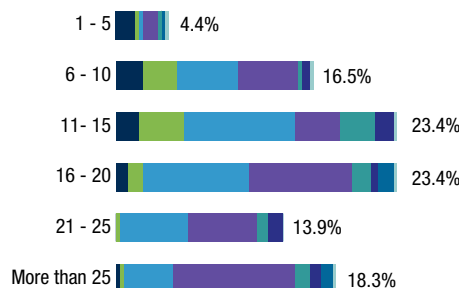
Nonprofit boards come in a range of sizes, and size does not necessarily correlate with board strength. Still, it is of possible interest to note that 46.8% of respondents indicated that they had between 11 and 20 board members (up from 39.7% of respondents to last year's Nonprofit Compensation Study), while 20.9% had fewer than this (23.3% last year) and 32.2% had more (37.0% last year).

In keeping with national trends, larger organizations tend to have larger boards. Of organizations with annual budgets of \$5 million or more, only 13.5% have boards of 10 or fewer, while 51.9% have boards of 11 to 20, and 34.6% have boards of more than 20. For organizations with budgets of less than \$250,000, on the other hand, 44% have boards of 10 or fewer, 50% have boards of 11 to 20, and only 6% have boards of more than 20.

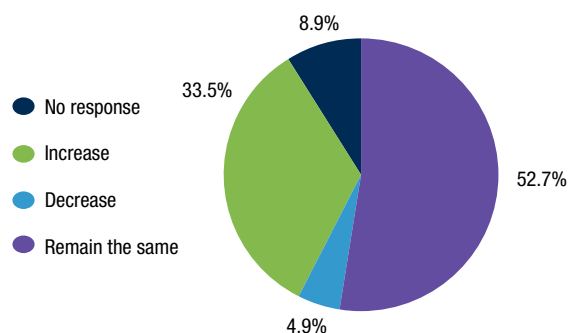
### Labor Hours Provided by Volunteers



### Number of Board Members



### Change in Volunteer Involvement



## Employee Benefits

Offering competitive benefits packages enables employers—nonprofit and otherwise—to attract and retain staff. However, many nonprofits are struggling to maintain these packages given the rising costs. A September 2012 report by the Kaiser Family Foundation and the Health Research & Educational Trust found that between 2002 and 2012, average annual health insurance premiums increased by 97% to \$15,745 for family coverage, with workers' contributions increasing by 102% to an average of \$4,316. According to the report, this growth significantly exceeds inflation (28% between 2002 and 2012) and the increase in wages (33% over the same period). In Kaiser/HRET's complementary November 2012 Snapshot of healthcare costs by employer type, they found that nonprofits on average have plans with higher premiums than either private or public employers and that covered nonprofit workers on average pay less of their premium for family coverage than employees of private firms but more than public employees.

### Health Insurance

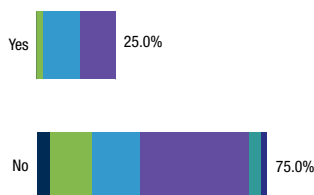
Just over three-quarters of respondents (76.2%) offer health insurance coverage to their employees. This is down slightly from 79.1% in 2011, and in line with 76% in 2010. Likelihood of offering health insurance increases with organizational budget size. Indeed, 100% of organizations with budgets of \$5 million or more reported offering health insurance, as compared to 82.1% of medium-sized organizations and 30.4% of small organizations.

Of those organizations that provide individual health insurance, 30.7% pay 100% of the cost of coverage, 34.6% pay 76-99% of costs, and 20.5% pay 50-75%, while 14.2% pay less than one-half of the cost of coverage. Of organizations providing family coverage, over one-half (55.1%) pay at least some of the cost of coverage.

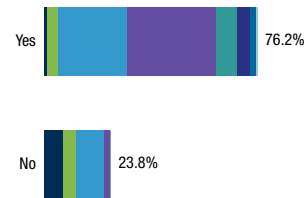
### Health Reform Tax Credit

The Small Business Health Care Tax Credit, part of the Patient Protection and Affordable Care Act, is designed to enable small employers to begin or continue to provide health insurance by offering a tax credit to organizations paying at least one-half the cost of individual coverage. The majority (54.4%) of respondents indicated that they did not know whether they were eligible for the credit while 39.0% reported that they were not eligible and 6.6% reported that they were eligible. Only a quarter of those indicating that they were eligible took advantage of the credit. Of those using the tax credit, 41.4% had not offered health insurance prior to the tax credit, indicating that the credit is indeed serving its intended purpose of extending health coverage to more people. However, the fact that a majority of respondents did not know whether their organizations were eligible suggests that the credit could have a larger impact still.

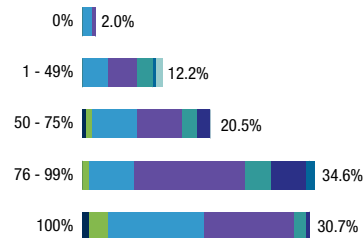
### Use of Health Reform Tax Credit



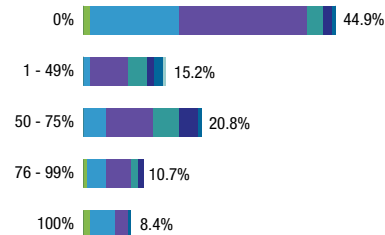
### Health Insurance Coverage for Employees



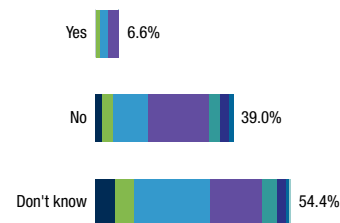
### Individual % Paid by Organization



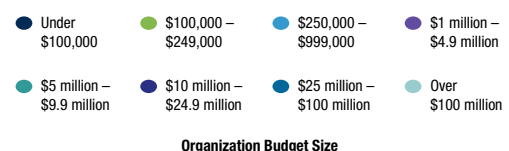
### Family % Paid by Organization



### Eligible for Health Reform Tax Credit



### Insurance Provided Prior to Health Reform Tax Credit





## Employee Benefits

### Dental Insurance

Almost two-thirds of organizations (63.8%) reported that they provide dental insurance for employees, with large organizations much more likely to do so than small organizations. While 95.5% of large organizations provided dental insurance, 68.6% of medium-sized organizations and only 10.8% of small organizations did so.

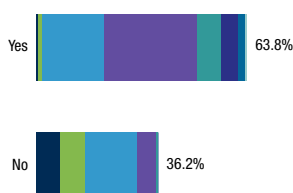
Of organizations offering dental insurance, 29.1% of organizations cover the full cost of individual dental insurance, while 34.1% do not contribute to its costs at all. Of organizations providing family dental insurance coverage, 60.9% do not cover the costs.

### Vision Insurance

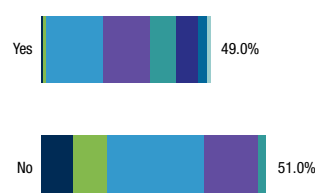
49.0% of respondents provided vision insurance coverage for employees. Just 6.7% of small organizations provide vision coverage, as compared to 50.3% of medium-sized organizations and 88.4% of large organizations.

Of these, 19.6% paid the full costs of individual coverage, while 43.5% do not contribute to its costs at all. This reflects a shift from 2011, when 31.6% of organizations providing vision coverage paid its full costs and only 27.2% did not contribute to its costs. Most (65%) organizations offering family vision coverage do not contribute to its costs, while 7.7% cover its full costs.

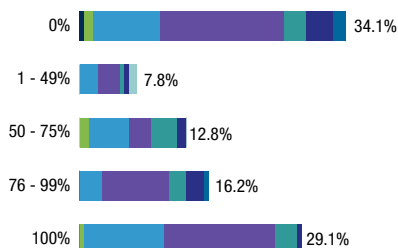
Dental Insurance Coverage for Employees



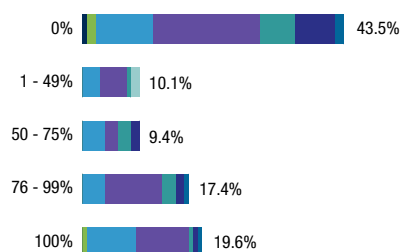
Vision Insurance Coverage for Employees



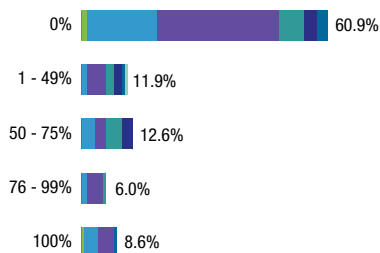
Dental Insurance Individual % Paid by Organization



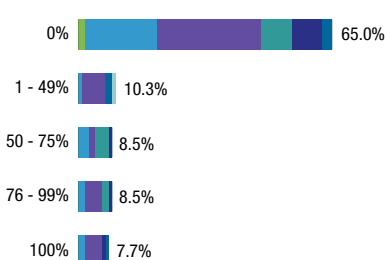
Vision Insurance Individual % Paid by Organization



Dental Insurance Family % Paid by Organization



Vision Insurance Family % Paid by Organization



## Employee Benefits

### Tax-advantage Programs

Some organizations offer tax advantage programs for employees, including 7.1% of small organizations, 54.9% of medium-sized organizations, and 85.2% of large organizations. The most common are Flexible Spending Accounts (FSA) (20.2%), Cafeteria Plans (19.9%), and Health Savings Accounts (HSA) (15.7%).

### Retirement Plans

The majority of organizations offer some type of retirement plan for employees. Most popular are 401(k) plans, offered by 27.3% of respondents, and 403(b) plans, offered by 26.9% of respondents. As with many benefits, the likelihood of an organization's offering a retirement plan increases with its size.

Just over one-half (53.4%) of respondents require that employees work for an organization for a year to qualify for retirement benefits, while 42.5% require employees to work three to six months, and 4.1% of respondents require employees to work for two years to qualify.

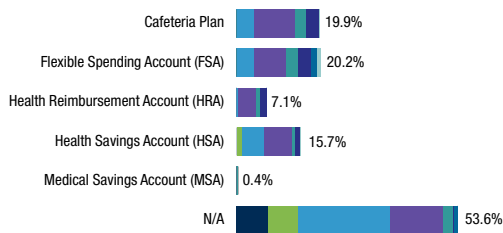
### Part-time Employee Benefits

Only 22.3% of respondents indicated that they provide benefits to part-time employees. Likelihood of providing benefits to part-time staff correlates with organizational budget size, with 6.4% of small organizations, 25.1% of medium-sized organizations, and 27.3% of large organizations doing so.

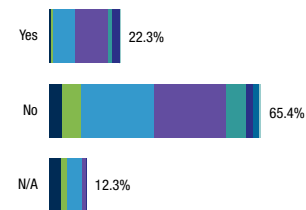
### Change in Benefits

22.5% of respondents indicated that their organization had eliminated or decreased fringe benefits since the recession began. This is fairly consistent with last year's 22.1% of organizations reporting a change in benefits since the recession began.

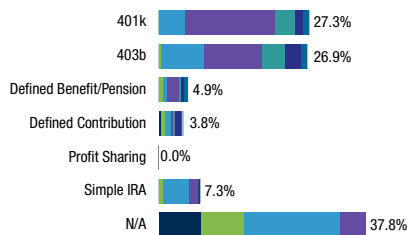
#### Tax-advantage Programs Offered to Employees



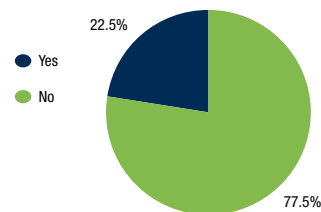
#### Part-time Employee Benefits



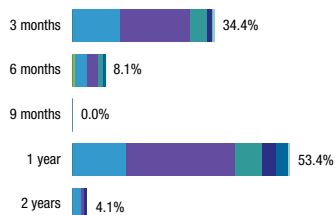
#### Retirement Plans Offered to Employees



#### Fringe Benefits Eliminated or Decreased (since recession began)



#### Required Time to Qualify for Retirement Benefits



## Employee Benefits

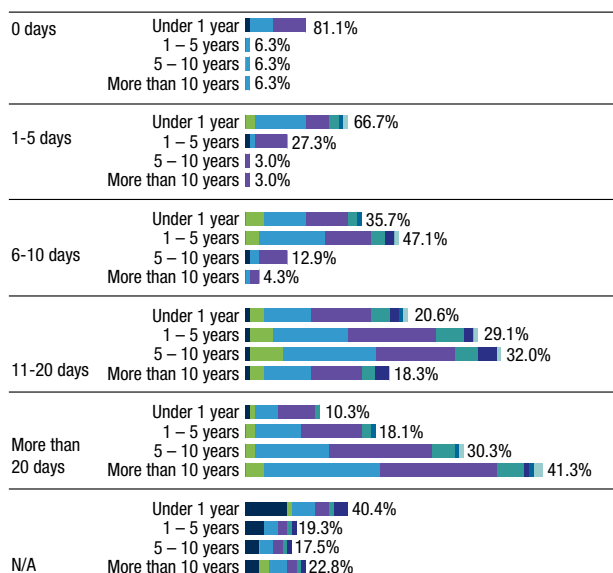
### Paid Time Off

Some organizations offer employees a set amount of paid time off (PTO), including both sick leave and vacation leave. The median range of combined days off was 11-20 days per year for employees with up to ten years' experience with the organizations and more than 20 days per year for employees with more than ten years of service.

### Vacation

Organizations providing distinct vacation days (as opposed to combined PTO) offered a median range of 6 to 10 vacation days per year for employees with up to five years of service with the organization and 11 to 20 days per year to employees with more than five years of service.

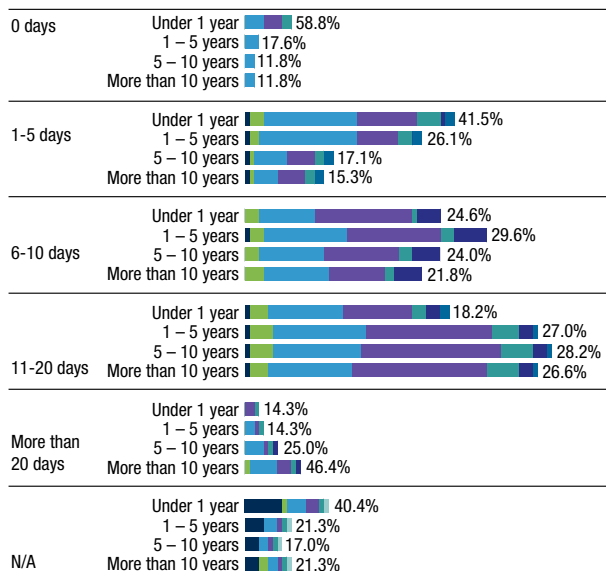
**Number of Paid Time Off (PTO) Days Received Per Year  
(based on years of service)**



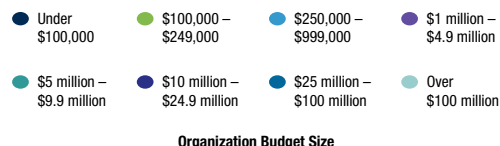
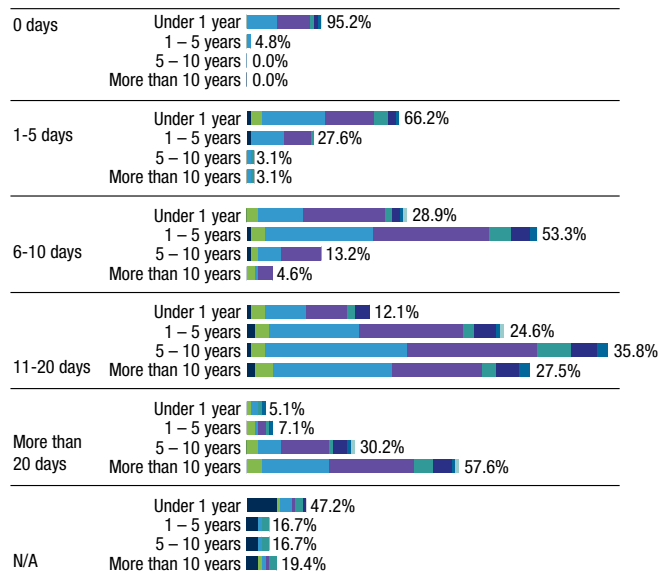
### Sick Leave

Organizations providing separate sick days (as opposed to combined PTO) offered a median range of six to 10 sick days per year for employees with up to 5 years of service with the organization and 11 to 20 days per year to employees with more than 5 years of service.

**Number of Sick Days Received Per Year  
(based on years of service)**



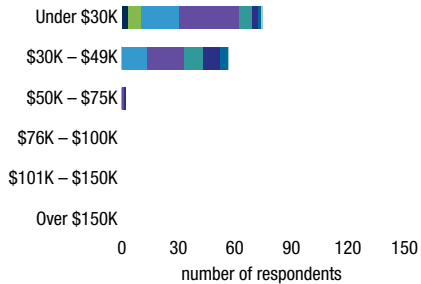
**Number of Vacation Days Received Per Year  
(based on years of service)**



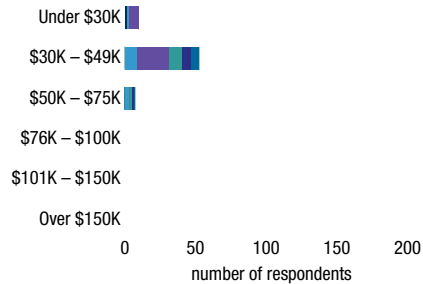
# Compensation

## Administrative/General Office

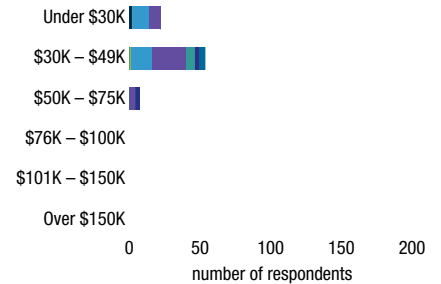
### Administrative Assistant



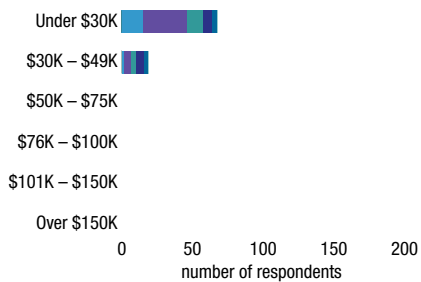
### Executive Assistant



### Office Manager

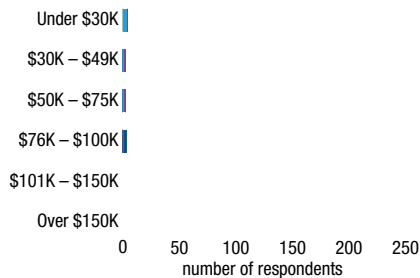


### Receptionist



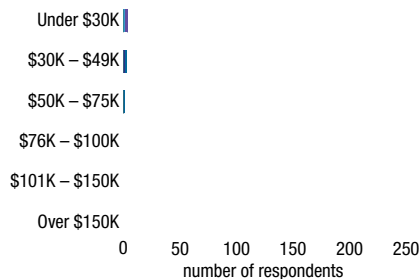
## Advocacy

### Lobbyist

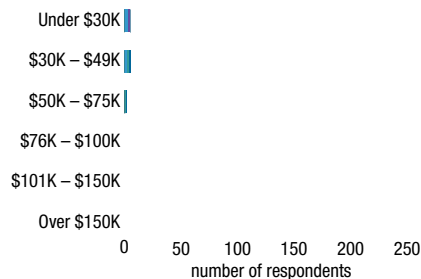


## Athletics/Recreation

### Fitness Instructor



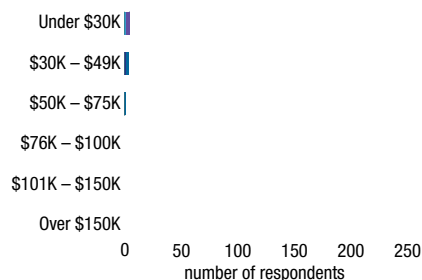
### Recreation/Activity Leader



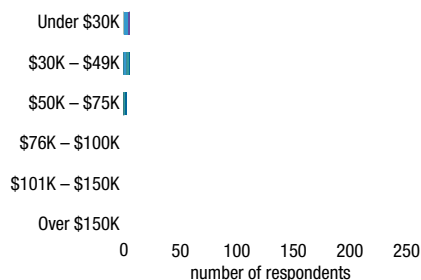
## Compensation

### Athletics/Recreation

#### Fitness Instructor

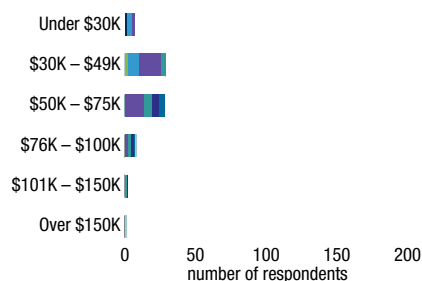


#### Recreation/Activity Leader

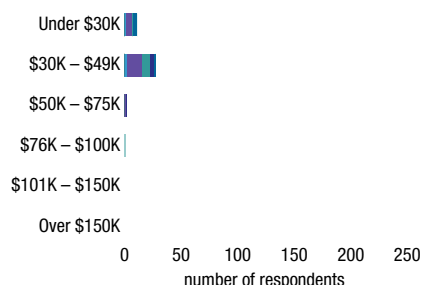


### Communications/Marketing

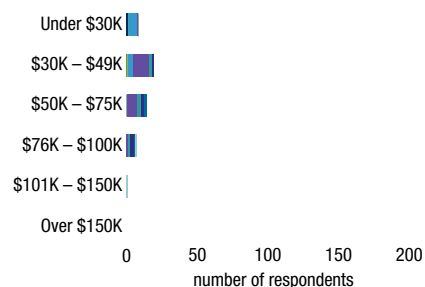
#### Director of Communications/Public Relations



#### Assistant Director of Communications/PR

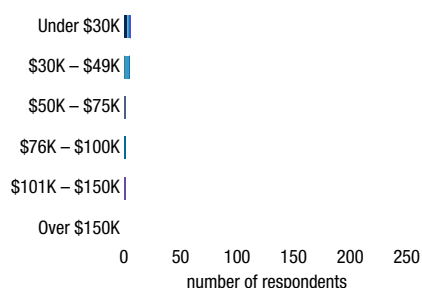


#### Director of Marketing

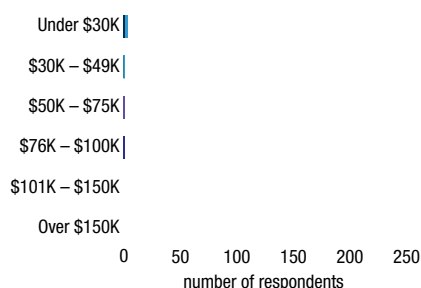


### Culture/Performing Arts

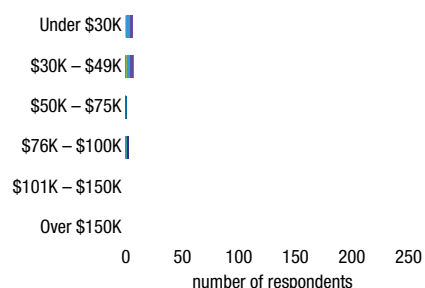
#### Artistic Director



#### Curator



#### Production Manager/Coordinator

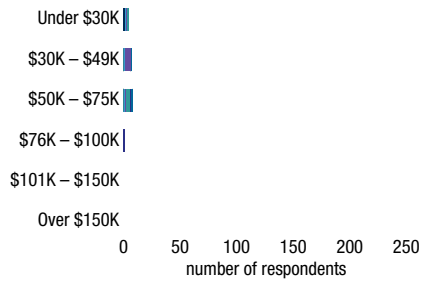




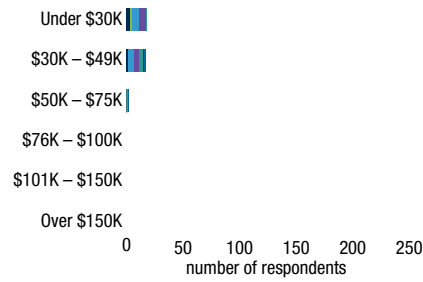
# Compensation

## Education

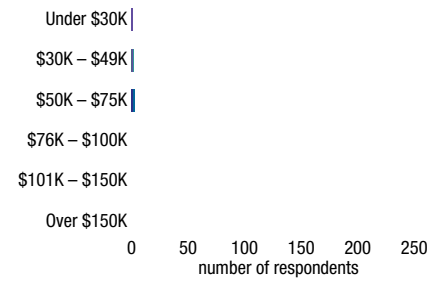
### Admissions Director



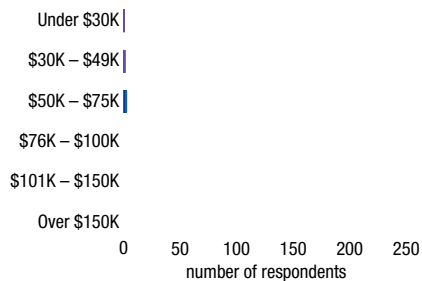
### Instructor



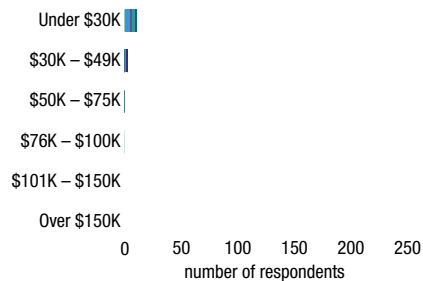
### Registrar



### Teacher, K-12

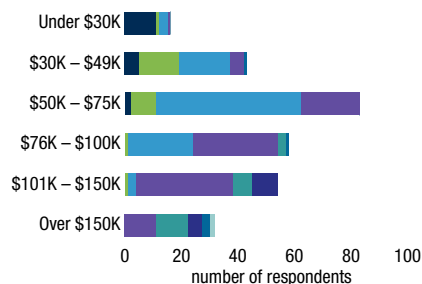


### Teaching Assistant, K-12

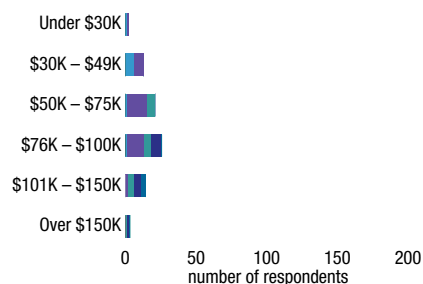


## Executive

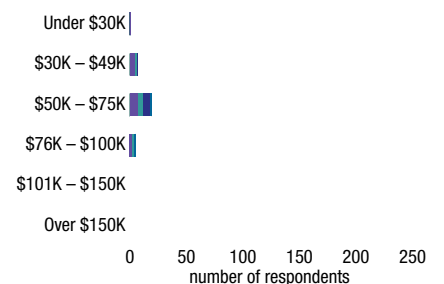
### CEO/Executive Director



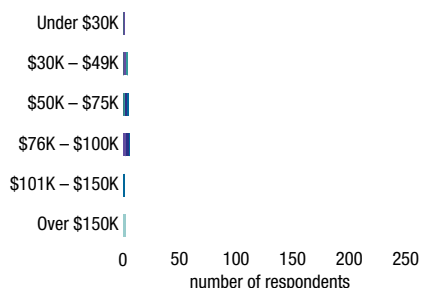
### Chief Financial Officer



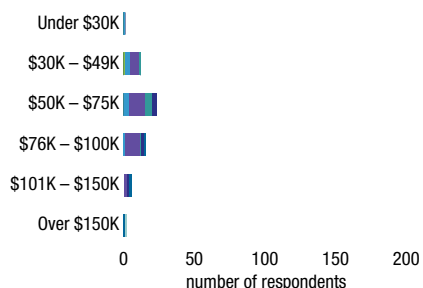
### Chief Human Resources Officer



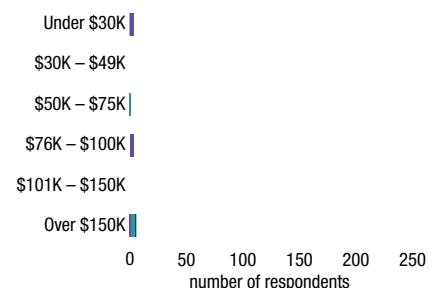
### Chief Information Officer



### Chief Development Officer



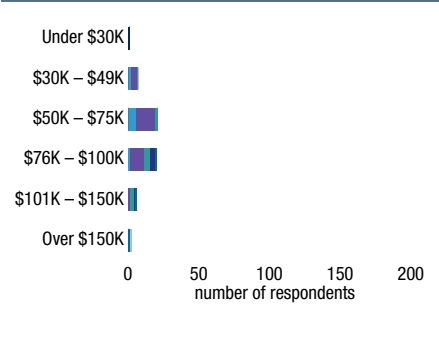
### Chief Medical Officer



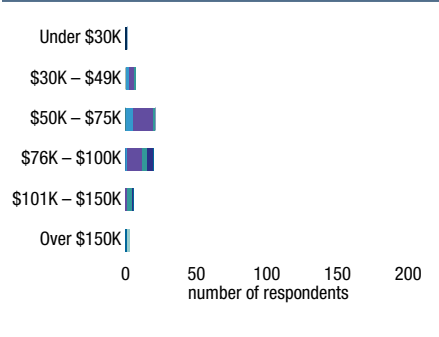
# Compensation

## Executive Continued

Chief Operations Officer

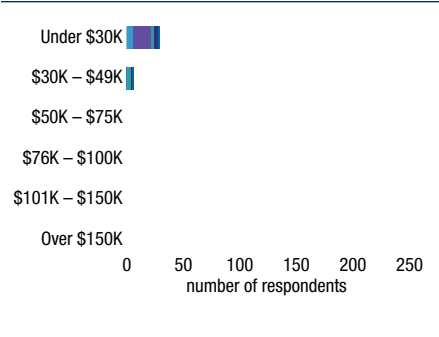


Executive Vice President

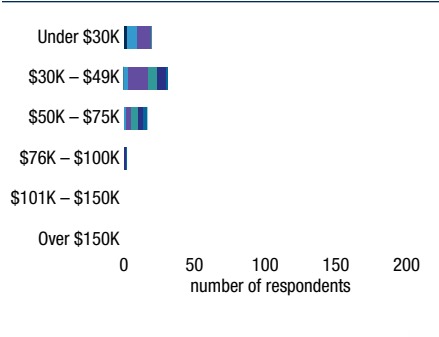


## Facilities/Maintenance

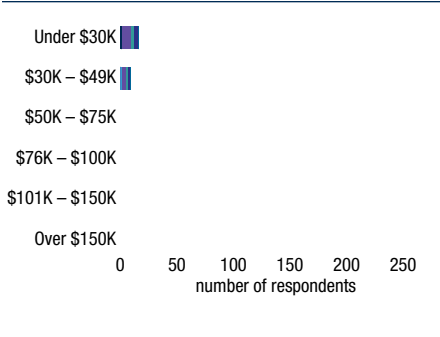
Driver



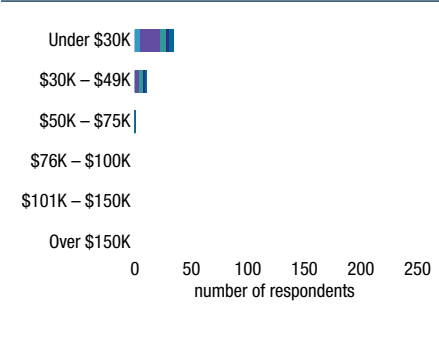
Facilities Manager



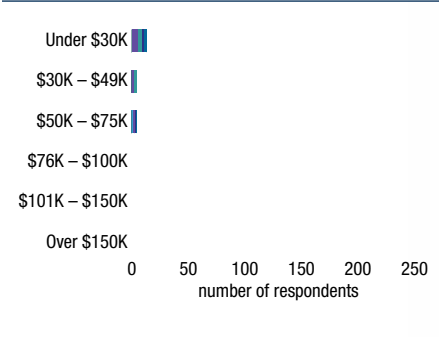
Groundskeeper



Custodian



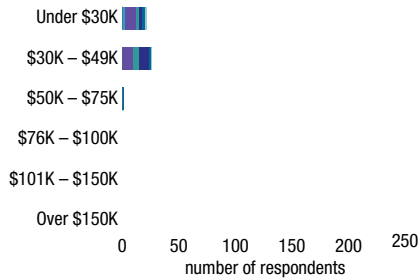
Security Guard/Officer



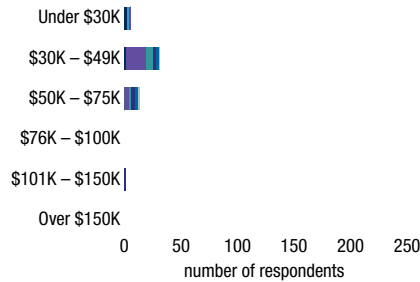
# Compensation

## Finance

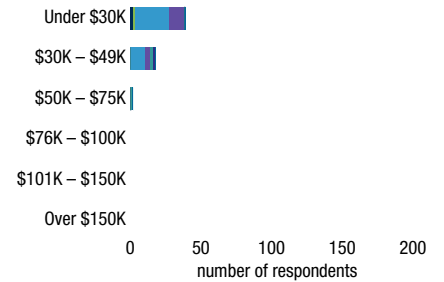
### Accounting Clerk



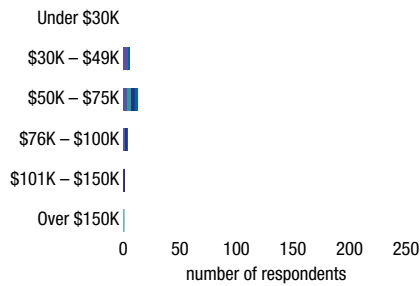
### Accounting Manager



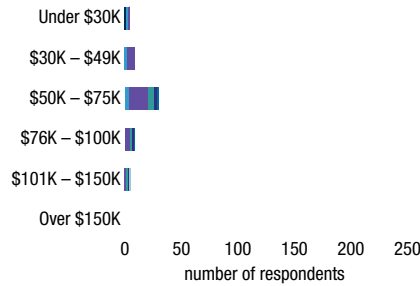
### Bookkeeper



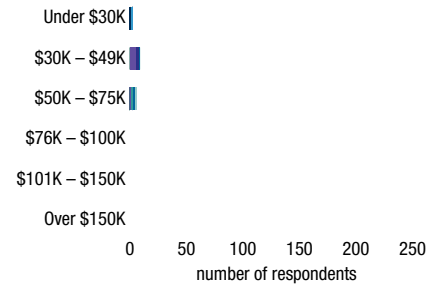
### Controller



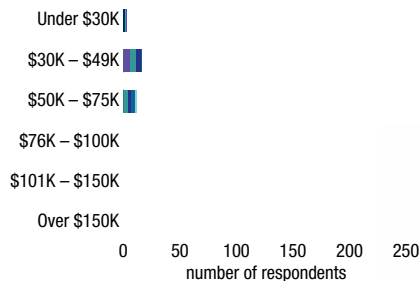
### Director of Finance



### Government Grants Administrator

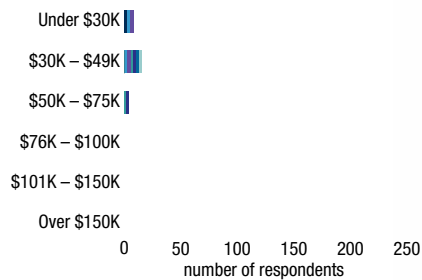


### Senior Accountant



## Graphics

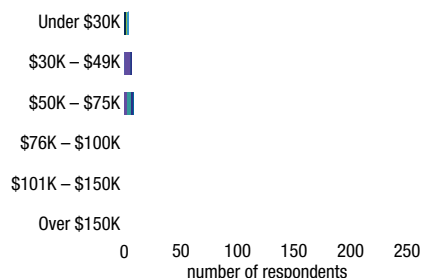
### Graphic Artists



## Compensation

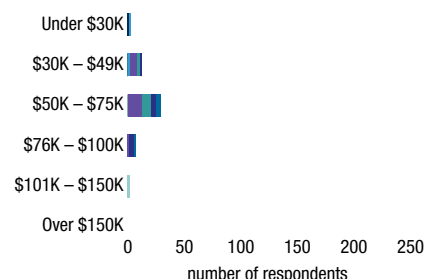
### Housing

#### Director of Property Management

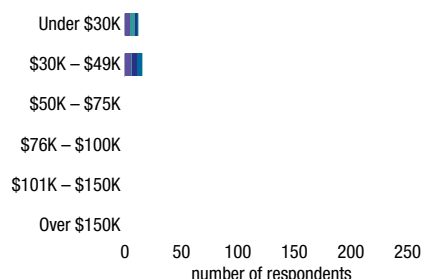


### Human Resources

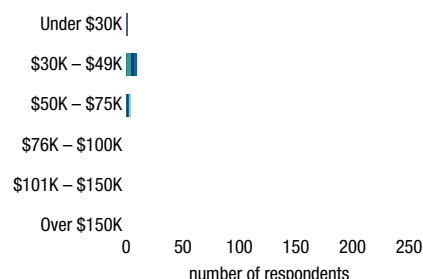
#### Director of Human Resources



#### Human Resources Assistant

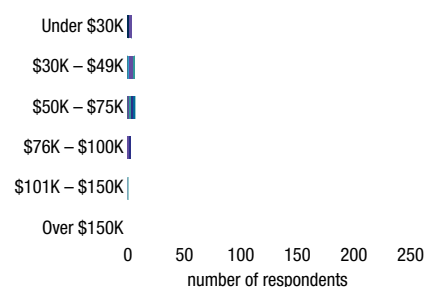


#### Compensation and Benefits Specialist

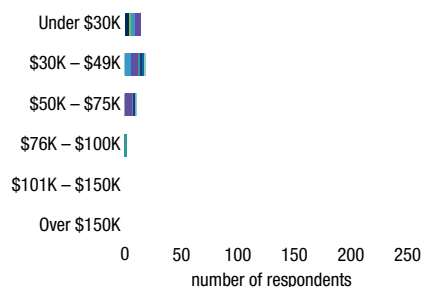


### Income Generation/Fundraising

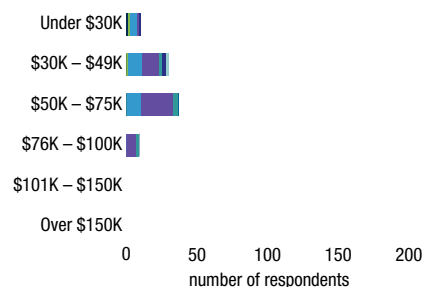
#### Annual Giving Director



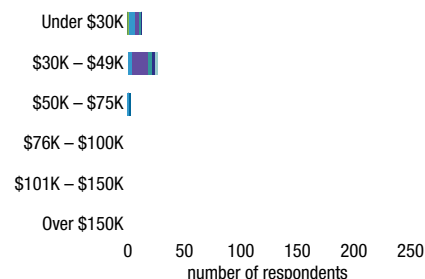
#### Grant Writer



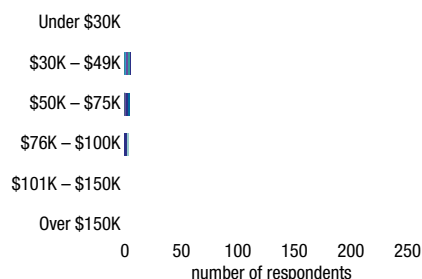
#### Director of Development



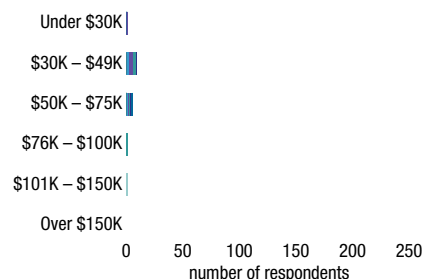
#### Development Associate



#### Major Gifts Officer



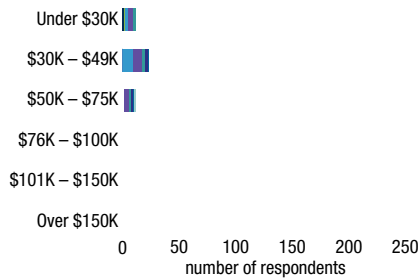
#### Director of Membership



## Compensation

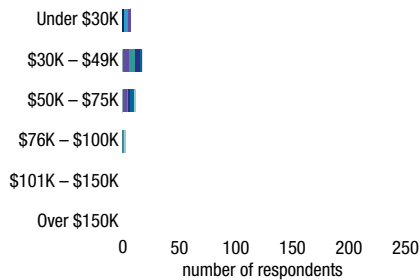
### Income Generation/Fundraising Continued

#### Special Events Manager

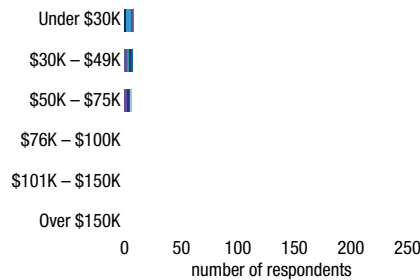


### Information Technology

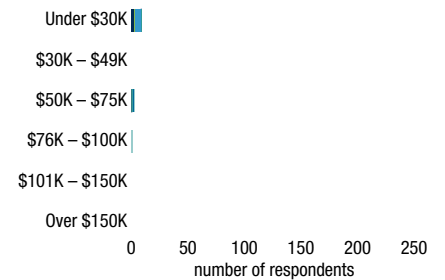
#### Database Administrator



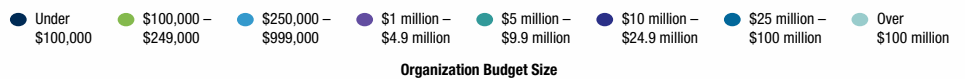
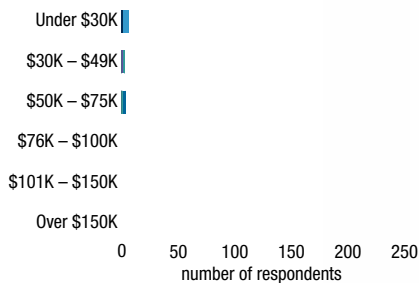
#### Web Administrator



#### Web Developer



#### Webmaster

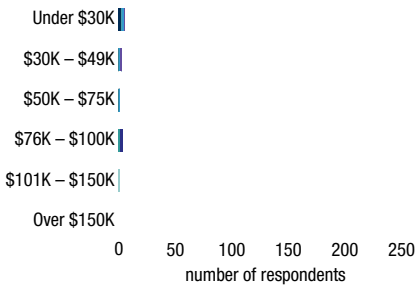




# Compensation

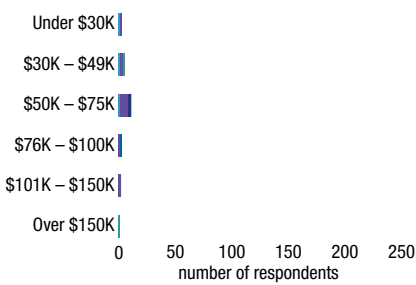
## Legal

### Attorney/Lawyer

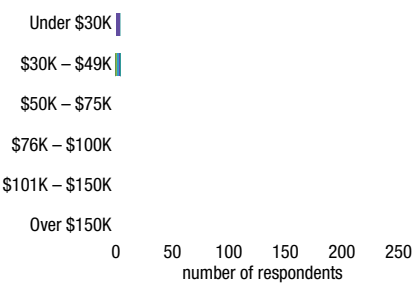


## Medical Services

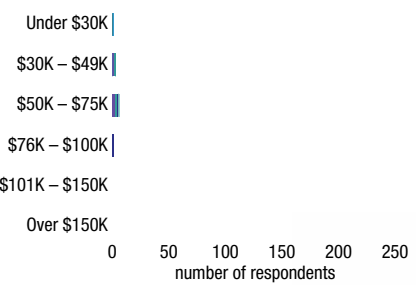
### Clinic Director



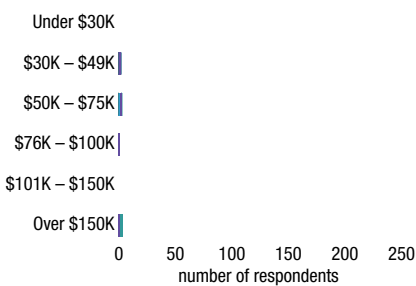
### Community Health Worker



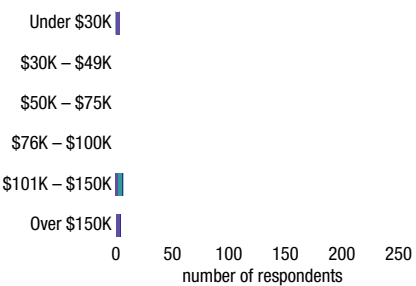
### Director of Nursing



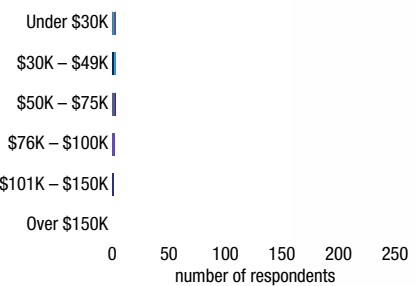
### Medical Services Director



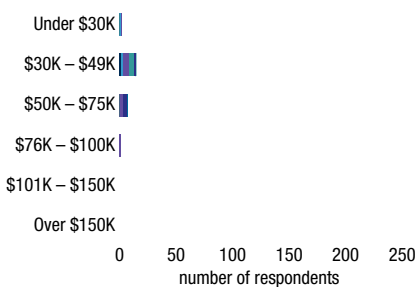
### Physician



### Physician's Assistant



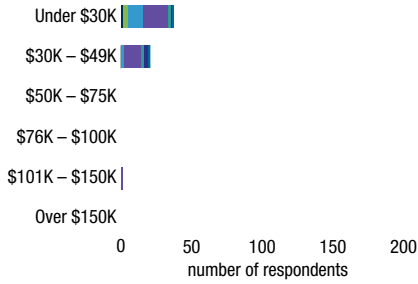
### Registered Nurse



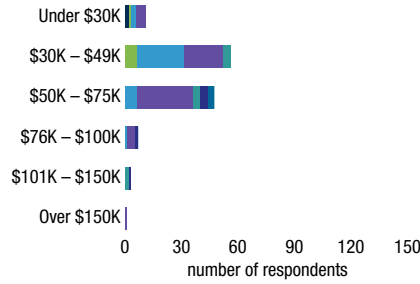
# Compensation

## Program Administration

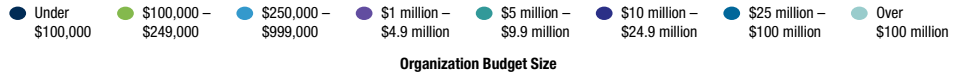
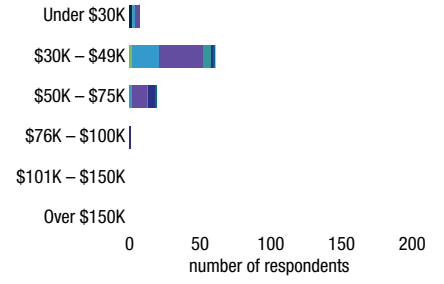
### Program Assistant



### Program Director



### Program Manager



## Program Delivery

Income Level	Number of Respondents
Under \$30K	25
\$30K - \$49K	20
\$50K - \$75K	10
\$76K - \$100K	10
\$101K - \$150K	10
Over \$150K	10

Income Level	Number of Respondents
Under \$30K	10
\$30K - \$49K	30
\$50K - \$75K	10
\$76K - \$100K	0
\$101K - \$150K	0
Over \$150K	0

Income Bracket	Number of Respondents
Under \$30K	~10
\$30K - \$49K	~40
\$50K - \$75K	~10
\$76K - \$100K	~10
\$101K - \$150K	~10
Over \$150K	~10

Income Bracket	Number of Respondents
Under \$30K	~10
\$30K – \$49K	~15
\$50K – \$75K	~20
\$76K – \$100K	~25
\$101K – \$150K	~250
Over \$150K	~250

Income Level	Number of Respondents
Under \$30K	~25
\$30K – \$49K	~15
\$50K – \$75K	~5
\$76K – \$100K	~5
\$101K – \$150K	~5
Over \$150K	~5

Income Level	Number of Respondents
Under \$30K	20
\$30K - \$49K	40
\$50K - \$75K	10
\$76K - \$100K	0
\$101K - \$150K	0
Over \$150K	0

Income Level	Number of Respondents
Under \$30K	10
\$30K - \$49K	20
\$50K - \$75K	10
\$76K - \$100K	10
\$101K - \$150K	10
Over \$150K	10

Income Level	Number of Respondents
Under \$30K	40
\$30K - \$49K	30
\$50K - \$75K	10
\$76K - \$100K	5
\$101K - \$150K	5
Over \$150K	5

Income Level	Number of Respondents
Under \$30K	10
\$30K - \$49K	15
\$50K - \$75K	10
\$76K - \$100K	0
\$101K - \$150K	0
Over \$150K	0



## Compensation

### Regional and National Comparisons

National comparative salary data shown on the following pages is drawn from GuideStar's 2012 Compensation Report, which is based on GuideStar's analysis of Forms 990 of more than 77,000 nonprofits for the 2010 fiscal year. GuideStar found that in 2010 as in 2009, salary increases of incumbent CEOs were lower than previous years, a change attributed to the economy. The report also finds that the median compensation for women CEOs continues to lag behind men in comparable positions, even as the percentage of women leaders continues to grow.

In addition to national comparative data, the tables that follow also include data for the Metropolitan Statistical Areas of Memphis, Nashville, and Chattanooga and for the state of Tennessee, which GuideStar also collected from 2010 Forms 990.

#### Organizations with Annual Revenue \$500,000 or Less (Regional)

Organization Type	Position	Memphis, TN-AR-MS	Nashville, TN	Chattanooga, TN-GA	Tennessee	National
Arts, Culture and Humanities	CEO/Executive Director	N/A	\$59,574	\$49,089	\$53,772	\$51,672
Education	CEO/Executive Director	N/A	\$54,348	N/A	\$54,427	\$57,262
Health – General and Rehabilitative	CEO/Executive Director	\$108,389	N/A	N/A	\$72,237	\$64,203
Human Services	CEO/Executive Director	\$108,389	\$55,640	N/A	\$52,765	\$51,800
Religion	CEO/Executive Director	N/A	\$56,555	N/A	\$56,131	\$62,540

#### Organizations with Annual Revenue Between \$500,000 and \$1 Million (Regional)

Organization Type	Position	Memphis, TN-AR-MS	Nashville, TN	Chattanooga, TN-GA	Tennessee	National
Arts, Culture and Humanities	CEO/Executive Director	\$68,440	N/A	N/A	\$67,091	N/A
Education	CEO/Executive Director	N/A	\$48,644	N/A	\$77,373	\$78,181
Health – General and Rehabilitative	CEO/Executive Director	N/A	N/A	N/A	\$60,849	\$81,434
Human Services	CEO/Executive Director	\$68,047	\$52,981	\$65,510	\$61,906	\$74,899
Religion	CEO/Executive Director	N/A	\$82,546	\$40,244	\$71,044	\$72,683

#### Organizations with Annual Revenue Between \$1 Million and \$5 Million (Regional)

Organization Type	Position	Memphis, TN-AR-MS	Nashville, TN	Chattanooga, TN-GA	Tennessee	National
Arts, Culture and Humanities	CEO/Executive Director	\$156,235	\$119,103	N/A	\$123,173	\$111,977
	Top Finance Position	N/A	N/A	N/A	\$82,877	\$74,050
Education	CEO/Executive Director	\$98,388	\$122,984	N/A	\$111,788	\$112,801
	Top Business Position	N/A	N/A	N/A	\$38,904	\$69,777
	Top Finance Position	N/A	\$68,867	N/A	\$73,866	\$76,736
Health – General and Rehabilitative	CEO/Executive Director	\$108,389	\$102,807	\$100,718	\$112,926	\$131,322
	Top Finance Person	N/A	N/A	N/A	\$69,679	\$93,420
Human Services	CEO/Executive Director	\$97,999	\$100,892	N/A	\$89,218	\$93,277
	Top Administrative Position	N/A	N/A	N/A	\$87,198	\$83,518
	Top Finance Position	N/A	N/A	N/A	\$67,874	\$68,166
	Top Operations Position	N/A	N/A	N/A	\$73,536	\$81,192
Religion	CEO/Executive Director	N/A	\$88,648	\$78,861	\$94,473	\$102,079

Source: September 2012 GuideStar Compensation Report



## Compensation

### Organizations with Annual Revenue Greater than \$5 Million (Regional)

Organization Type	Position	Memphis, TN-AR-MS	Nashville, TN	Chattanooga, TN-GA	Tennessee	National
Arts, Culture and Humanities	CEO/Executive Director	N/A	\$228,541	N/A	\$214,292	\$274,007
	Top Finance Position	N/A	N/A	N/A	\$108,600	\$142,717
Education	CEO/Executive Director	\$222,671	\$227,467	\$202,247	\$241,863	\$272,390
	Top Administrative Position	N/A	N/A	N/A	\$132,075	\$178,148
	Top Business Position	N/A	N/A	N/A	\$133,345	\$147,145
	Top Development Position	\$131,141	\$108,497	N/A	\$117,864	\$169,269
	Top Finance Position	\$117,264	\$116,459	N/A	\$127,085	\$161,400
	Top Human Resources Position	N/A	N/A	N/A	\$253,588	\$247,554
Health – General and Rehabilitative	CEO/Executive Director	\$544,283	\$376,495	N/A	\$434,883	\$414,783
	Top Administrative Position	\$293,050	N/A	N/A	\$272,996	\$211,602
	Top Development Position	N/A	N/A	N/A	\$170,248	\$207,562
	Top Finance Position	\$256,969	\$222,517	N/A	\$226,360	\$234,235
	Top Operations Position	\$608,922	\$341,264	N/A	\$391,599	\$292,690
Human Services	CEO/Executive Director	\$182,770	\$166,303	\$145,384	\$139,707	\$172,013
	Top Administrative Position	N/A	N/A	N/A	\$130,040	\$130,984
	Top Finance Position	\$152,271	\$125,880	N/A	\$102,147	\$116,092
	Top Operations Position	N/A	N/A	N/A	\$126,361	\$144,534
Religion	CEO/Executive Director	N/A	N/A	N/A	\$151,748	\$177,052
	Top Finance Position	N/A	N/A	N/A	\$80,166	\$114,895





## Compensation

### Organizations with Annual Revenue \$500,000 or Less (National)

Organization Type	Position	National
Arts, Culture and Humanities	CEO/Executive Director	\$51,672
	Top Administrative Position	\$38,103
	Top Business Position	\$29,101
	Top Development Position	\$38,151
	Top Education Position	\$32,207
	Top Finance Position	\$36,572
	Top Operations Position	\$34,801
	Top Program Position	\$36,850
	Top Technology Position	\$39,227
Education	CEO/Executive Director	\$57,262
	Top Administrative Position	\$36,929
	Top Business Position	\$39,893
	Top Development Position	\$48,799
	Top Education Position	\$55,327
	Top Finance Position	\$49,837
	Top Operations Position	\$45,819
	Top Program Position	\$44,351
Health – General and Rehabilitative	CEO/Executive Director	\$64,203
	Top Administrative Position	\$46,845
	Top Business Position	\$44,100
	Top Development Position	\$87,912
	Top Finance Position	\$46,819
	Top Operations Position	\$66,153
	Top Program Position	\$52,706
	Top Technology Position	\$52,706
Human Services	CEO/Executive Director	\$51,800
	Top Administrative Position	\$35,132
	Top Business Position	\$39,614
	Top Development Position	\$47,950
	Top Facilities Position	\$27,506
	Top Finance Position	\$34,550
	Top Operations Position	\$53,075
	Top Program Position	\$39,677
Religion	CEO/Executive Director	\$62,540
	Top Administrative Position	\$40,139
	Top Business Position	\$32,938
	Top Development Position	\$32,325
	Top Finance Position	\$35,285
	Top Operations Position	\$46,509
	Top Program Position	\$41,724

### Organizations with Annual Revenue Between \$500,000 and \$1 Million (National)

Organization Type	Position	National
Arts, Culture and Humanities	CEO/Executive Director	N/A
	Top Administrative Position	\$54,081
	Top Business Position	\$47,050
	Top Development Position	\$57,001
	Top Education Position	\$48,005
	Top Finance Position	\$49,023
	Top Operations Position	\$54,130
	Top Program Position	\$49,139
	Top Technology Position	\$44,679
Education	CEO/Executive Director	\$78,181
	Top Administrative Position	\$51,315
	Top Business Position	\$39,487
	Top Development Position	\$57,359
	Top Education Position	\$58,923
	Top Finance Position	\$50,737
	Top Operations Position	\$76,849
	Top Program Position	\$63,536
Health – General and Rehabilitative	CEO/Executive Director	\$81,434
	Top Administrative Position	\$62,161
	Top Business Position	\$108,575
	Top Development Position	\$56,312
	Top Finance Position	\$70,609
	Top Operations Position	\$56,777
	Top Program Position	\$52,706
	Top Technology Position	\$52,706
Human Services	CEO/Executive Director	\$74,899
	Top Administrative Position	\$51,470
	Top Business Position	\$42,259
	Top Development Position	\$60,935
	Top Facilities Position	\$52,210
	Top Finance Position	\$46,704
	Top Operations Position	\$53,864
	Top Program Position	\$52,849
Religion	CEO/Executive Director	\$72,683
	Top Administrative Position	\$49,182
	Top Business Position	\$29,908
	Top Development Position	\$56,644
	Top Finance Position	\$41,954
	Top Operations Position	\$59,478
	Top Program Position	\$52,789

## Compensation

### Organizations with Annual Revenue Between \$1 Million and \$5 Million (National)

Organization Type	Position	National	Organization Type	Position	National
Arts, Culture and Humanities	CEO/Executive Director	\$111,977	Human Services	CEO/Executive Director	\$93,277
	Top Administrative Position	\$85,028		Top Administrative Position	\$83,518
	Top Business Position	\$70,242		Top Business Position	\$61,734
	Top Development Position	\$100,715		Top Development Position	\$79,344
	Top Education Position	\$71,345		Top Education Position	\$71,486
	Top Finance Position	\$74,050		Top Facilities Position	\$56,731
	Top Marketing Position	\$72,358		Top Finance Position	\$68,166
	Top Operations Position	\$89,230		Top Human Resources Position	\$72,436
	Top Program Position	\$81,173		Top Legal Position	\$196,974
Education	CEO/Executive Director	\$112,801	Top Marketing Position	\$68,846	
	Top Administrative Position	\$79,104	Top Operations Position	\$81,192	
	Top Business Position	\$69,777	Top Program Position	\$68,292	
	Top Development Position	\$82,796	Top Public Relations/Communications Position	\$79,206	
	Top Education Position	\$101,252	Top Technology Position	\$118,859	
	Top Facilities Position	\$79,079	Religion	CEO/Executive Director	\$102,079
	Top Finance Position	\$76,736		Top Administrative Position	\$66,614
	Top Human Resources Position	\$82,215		Top Business Position	\$79,506
	Top Legal Position	\$130,850		Top Development Position	\$87,176
	Top Marketing Position	\$100,698		Top Education Position	\$74,382
	Top Operations Position	\$86,269		Top Finance Position	\$73,551
	Top Program Position	\$93,798		Top Legal Position	\$209,717
	Top Public Relations/Communications Position	\$106,061		Top Marketing Position	\$122,459
	Top Technology Position	\$121,763		Top Operations Position	\$99,703
Health – General and Rehabilitative	CEO/Executive Director	\$131,322		Top Program Position	\$94,181
	Top Administrative Position	\$86,298		Top Technology Position	\$95,343
	Top Business Position	\$80,554			
	Top Development Position	\$135,749			
	Top Facilities Position	\$120,324			
	Top Finance Person	\$93,420			
	Top Human Resources Position	\$121,046			
	Top Legal Position	\$164,236			
	Top Marketing Position	\$120,362			
	Top Operations Position	\$117,936			
	Top Program Position	\$95,378			
	Top Public Relations/Communications Position	\$133,488			
	Top Technology Position	\$129,508			

## Compensation

### Organizations with Annual Revenue Greater than \$5 Million (National)

Organization Type	Position	National	Organization Type	Position	National
Arts, Culture and Humanities	CEO/Executive Director	\$274,007	Human Services	CEO/Executive Director	\$172,013
	Top Administrative Position	\$162,178		Top Administrative Position	\$130,984
	Top Business Position	\$134,506		Top Business Position	\$131,940
	Top Development Position	\$161,219		Top Development Position	\$135,617
	Top Education Position	\$131,648		Top Education Position	\$121,571
	Top Facilities Position	\$143,365		Top Facilities Position	\$123,194
	Top Finance Position	\$142,717		Top Finance Position	\$116,092
	Top Human Resources Position	\$139,279		Top Human Resources Position	\$123,289
	Top Legal Position	\$206,906		Top Legal Position	\$186,322
	Top Marketing Position	\$149,120		Top Marketing Position	\$132,361
	Top Operations Position	\$181,710		Top Operations Position	\$144,534
	Top Program Position	\$143,228		Top Program Position	\$118,863
	Top Public Relations/Communications Position	\$156,294		Top Public Relations/Communications Position	\$117,787
	Top Technology Position	\$168,781		Top Technology Position	\$135,050
Education	CEO/Executive Director	\$272,390	Religion	CEO/Executive Director	\$177,052
	Top Administrative Position	\$178,148		Top Administrative Position	\$114,075
	Top Business Position	\$147,145		Top Business Position	\$149,163
	Top Development Position	\$169,269		Top Development Position	\$129,260
	Top Education Position	\$149,285		Top Education Position	\$116,985
	Top Facilities Position	\$179,111		Top Finance Position	\$114,895
	Top Finance Position	\$161,400		Top Human Resources Position	\$142,313
	Top Human Resources Position	\$155,561		Top Legal Position	\$257,091
	Top Legal Position	\$262,927		Top Marketing Position	\$165,626
	Top Marketing Position	\$151,269		Top Operations Position	\$150,465
	Top Operations Position	\$173,701		Top Program Position	\$121,855
	Top Program Position	\$139,503		Top Public Relations/Communications Position	\$152,561
	Top Public Relations/Communications Position	\$145,340		Top Technology Position	\$170,091
	Top Technology Position	\$165,915			
Health – General and Rehabilitative	CEO/Executive Director	\$414,783			
	Top Administrative Position	\$211,602			
	Top Business Position	\$245,842			
	Top Development Position	\$207,562			
	Top Education Position	\$312,416			
	Top Facilities Position	\$249,327			
	Top Finance Position	\$234,235			
	Top Human Resources Position	\$247,554			
	Top Legal Position	\$395,486			
	Top Marketing Position	\$227,296			
	Top Operations Position	\$292,690			
	Top Program Position	\$168,645			
	Top Public Relations/Communications Position	\$195,042			
	Top Technology Position	\$233,064			

## GuideStar Information

### Overall Median Compensation for 20 Largest MSAs (2012)

Metropolitan Statistical Area	Median Salary	Metropolitan Statistical Area	Median Salary
Washington, DC-MD-VA-WV	\$151,872	St. Louis, MO-IL	\$100,431
New York, NY	\$137,387	Houston, TX	\$99,980
Boston, MA-NH	\$114,705	Phoenix-Mesa, AZ	\$98,839
San Francisco, CA	\$114,062	San Diego, CA	\$98,022
Chicago, IL	\$112,989	Atlanta, GA	\$98,010
Baltimore, MD	\$112,927	Minneapolis-St. Paul, MN-WI	\$95,976
Los Angeles-Long Beach, CA	\$112,909	Seattle-Everett, WA	\$95,000
Philadelphia, PA-NJ	\$108,935	Dallas-Fort Worth, TX	\$93,443
Miami, FL	\$104,906	Pittsburg, PA	\$93,366
Detroit, MI	\$101,754	Denver-Boulder, CO	\$92,290

Source: September 2012 GuideStar Compensation Report





## How to Use the Nonprofit Compensation Survey

In 2008, there were sweeping changes made to IRS Form 990. As you know, in Part VI of the form - *Governance, Management, and Disclosure*, question number fifteen asks about an organization's process for determining the compensation of the top management official, and particularly asks if comparability data was utilized in the process. This survey can provide useful compensation data among similar nonprofits throughout the State of Tennessee and surrounding counties and can be utilized in your process for determining reasonable compensation.

Form **990**  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047  
**2012**  
Open to Public Inspection

**A For the 2012 calendar year, or tax year beginning** The organization may have to use a copy of this return to satisfy state reporting requirements.

**B Check if applicable:**  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C Name of organization**  
Doing Business As  
Number and street (or P.O. box if mail is not delivered to street address)  
City, town, or post office, state, and ZIP code

**D Employer identification number**

**E Telephone number**

**F Name and address of principal officer:** Room/Suite

**G Gross receipts \$**

**H(a) Is this a group return for affiliates?** ☐ Yes ☐ No  
**H(b) Are all affiliates included?** ☐ Yes ☐ No  
 If "No," attach a list. (see instructions)  
**H(c) Group exemption number** **M State of legal domicile:**

**I Tax-exempt status:** ☐ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J Website:**

**K Form of organization:** ☐ Corporation ☐ Trust ☐ Association ☐ Other

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:

**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

**3** Number of voting members of the governing body (Part VI, line 1a)

**4** Number of independent voting members in calendar year 2012 (Part VI, line 1b)

**5** Total number of individuals employed in calendar year 2012 (Part V, line 2a)

**6** Total number of volunteers (estimate if necessary)

**7a** Total unrelated business revenue from Part VIII, column (C), line 12

**7b** Total unrelated business taxable income from Form 990-T, line 34

**8** Contributions and grants (Part VIII, line 1h)

**9** Program service revenue (Part VIII, line 2g)

**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)

**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

**13** Grants and similar amounts paid (Part IX, column (A), line 1-3)

**14** Benefits paid to or for members (Part IX, column (A), line 11e)

**15** Officers, other compensation, employee benefits (Part IX, column (A), line 12)

**16** Professional fundraising fees (Part IX, column (A), line 25)

**17** Fundraising expenses (Part IX, column (D), line 25)

**18** Expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

**19** Less expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

**20** Less expenses. Subtract line 18 from line 12

**21** (Part X, line 16)

**22** (Part X, line 26)

**23** Fund balances.

**24** Block

**25** (Part X, line 16)

**26** (Part X, line 26)

**27** Fund balances.

**28** Block

**29** (Part X, line 16)

**30** (Part X, line 26)

**31** Fund balances.

**32** Block

**33** (Part X, line 16)

**34** (Part X, line 26)

**35** Fund balances.

**36** Block

**37** (Part X, line 16)

**38** (Part X, line 26)

**39** Fund balances.

**40** Block

**41** (Part X, line 16)

**42** (Part X, line 26)

**43** Fund balances.

**44** Block

**45** (Part X, line 16)

**46** (Part X, line 26)

**47** Fund balances.

**48** Block

**49** (Part X, line 16)

**50** (Part X, line 26)

**51** Fund balances.

**52** Block

**53** (Part X, line 16)

**54** (Part X, line 26)

**55** Fund balances.

**56** Block

**57** (Part X, line 16)

**58** (Part X, line 26)

**59** Fund balances.

**60** Block

**61** (Part X, line 16)

**62** (Part X, line 26)

**63** Fund balances.

**64** Block

**65** (Part X, line 16)

**66** (Part X, line 26)

**67** Fund balances.

**68** Block

**69** (Part X, line 16)

**70** (Part X, line 26)

**71** Fund balances.

**72** Block

**73** (Part X, line 16)

**74** (Part X, line 26)

**75** Fund balances.

**76** Block

**77** (Part X, line 16)

**78** (Part X, line 26)

**79** Fund balances.

**80** Block

**81** (Part X, line 16)

**82** (Part X, line 26)

**83** Fund balances.

**84** Block

**85** (Part X, line 16)

**86** (Part X, line 26)

**87** Fund balances.

**88** Block

**89** (Part X, line 16)

**90** (Part X, line 26)

**91** Fund balances.

**92** Block

**93** (Part X, line 16)

**94** (Part X, line 26)

**95** Fund balances.

**96** Block

**97** (Part X, line 16)

**98** (Part X, line 26)

**99** Fund balances.

**100** Block

# THE WATKINS UIBERALL FAMILY OF COMPANIES



CERTIFIED PUBLIC ACCOUNTANTS

Independent Member of BKR International

As the largest locally-owned certified public accounting firms in Memphis, Watkins Uiberall has been providing reputable public accounting and business consulting services in the Mid-South area since 1971. Our team works with a diverse clientele and always strives to exceed client expectations. Through our affiliated companies, we go beyond the traditional services of tax accounting and auditing by offering clients extended services such as retirement plan administration and healthcare-focused business advisory and consulting services.



Independent Member of BKR International

Plan Administration & Consulting, LLC (PAC) is a third party plan administration firm providing plan design, consulting and compliance services for all types of retirement plans.



Independent Member of BKR International

Watkins Uiberall Healthcare Consulting Group specializes in assisting physician practices, hospitals and various healthcare organizations with the evaluation, development and monitoring of systems and processes which are essential for sustaining growth and profitability in today's highly regulated and complex healthcare environment.

# WATKINS UIBERALL FIRM PROFILE

Watkins Uiberall has been providing 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 companies, Plan Administration Consulting, LLC and Watkins Uiberall Healthcare Consulting Group, LLC, the Watkins Uiberall Family of Companies goes beyond the traditional services of tax, accounting and auditing by offering clients extended services such as retirement plan administration and healthcare-focused business advisory and consulting services.

For over three decades, we have been providing reliable service to the nonprofit community in Memphis and the Mid-South. This is a result of our commitment as a firm to specialize through niches to increase quality and productivity in serving our clients. We consider the nonprofit industry to be one of those “niches” due to the wealth of knowledge and experience we have gained in serving that industry. Our clients include educational institutions, healthcare and medical, human service, arts and recreation, religious, and business and civic organizations.

We have made significant investments in the training of our staff in this area. We also invest in the nonprofit community of Memphis by periodically hosting seminars for board members and executives which focus on topics that affect nonprofit organizations.

## **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](mailto:dmoore@wucpas.com).





## Supporting Organizations:

### Alliance for Nonprofit Excellence – Memphis

The Alliance for Nonprofit Excellence was founded in 1992 as The Grant Center to serve as a resource to the Mid-South nonprofit community in securing national grants. Over the past twenty-one years, the Alliance has helped nonprofits in the region obtain over \$240 million in national funding for initiatives that improve lives and brighten futures. This achievement represents a return of more than \$30 for every \$1 invested in the Alliance.



Over the past decade, as the funding landscape changed significantly with nonprofits competing for fewer available dollars and increased scrutiny from grant makers and the public, the Alliance expanded its services to provide assistance in building high performing organizations that are good stewards of the resources they receive. The Alliance's programming includes the 501(c)ollege (training within seven core areas of management), management consulting, and the Program for Nonprofit Excellence (PNE), to achieve its mission of strengthening nonprofits toward excellence.

The Alliance serves more than 30 counties in west Tennessee, east Arkansas and north Mississippi. Its membership includes more than 220 nonprofits ranging from small volunteer organizations to large agencies with hundreds of staff.

Nancy McGee, CEO – [nmcgee@npexcellence.org](mailto:nmcgee@npexcellence.org)  
5100 Poplar Ave., Suite 502 • Memphis, TN 38137 • T: 901.684.6605 • F: 901.684.6616 • [www.npexcellence.org](http://www.npexcellence.org)

### Center for Nonprofit Management – Nashville

The Center for Nonprofit Management was created in 1986 by the Frist Foundation and the United Way of Metropolitan Nashville to improve the skills of nonprofit executives in middle Tennessee. This simple concept has blossomed into a full set of training, consulting and evaluation programs that meet the education and management needs of the growing nonprofit community.



The Center now provides a home to middle Tennessee's nonprofit leaders by offering a place to relax, to share triumphs and to find solutions to problems. It is a place for nonprofit board members, executives and staff to learn how to enhance their services – and for the community to appreciate and recognize the enormous positive impact made by these nonprofit agencies.

Lewis Lavine, President – [lewis@cnm.org](mailto:lewis@cnm.org)  
44 Vantage Way, Suite 230 • Nashville, TN 37228 • T: 615.259.0100 • F: 615.259.0400 • [www.cnm.org](http://www.cnm.org)

### Center for Nonprofits – Chattanooga

Responding to the growing need for a comprehensive nonprofit management assistance program, in 1999 the United Way of Greater Chattanooga, along with several partnering foundations, opened the doors of the Center for Nonprofits to provide capacity building services to area nonprofit organizations.



Today, the Center for Nonprofits has over 200 member organizations from cities and towns located throughout east Tennessee and north Georgia. Nonprofit staff and board members alike benefit from consulting, training and an ever-growing array of resources available through the Center.

Sheila Moore, Executive Director – [sheilamoore@cnpchatt.org](mailto:sheilamoore@cnpchatt.org)  
630 Market Street • P.O. Box 4027 • Chattanooga, TN 37405 • T: 423.752.0300 • F: 423.267.8060 • [www.cnpchatt.org](http://www.cnpchatt.org)







CERTIFIED PUBLIC ACCOUNTANTS

Independent Member of BKR International

**Memphis** – 1661 Aaron Brenner Drive | Suite 300 | Memphis, TN 38120 | 901.761.2720 | 901.683.1120 fax

**Tupelo** – 210 East Main Street | Suite 2C | Tupelo, MS 38804 | 662.269.4014 | 662.269.4016 fax

**Florida** – 1941 Citrona Drive | Fernandina Beach, Florida 32034 | 904.432.2028 | Fax: 901.683.1120

[www.wucpas.com](http://www.wucpas.com)