2024

Nonprofit Compensation Study







On behalf of the **Community Foundation of Elkhart County**, we would like to express our gratitude to everyone who participated in the 2024 Compensation Study. Your input plays a crucial role in helping nonprofits across Northern Indiana enhance their employee compensation and benefits packages.

This survey, the first since 2017, reflects the significant shifts in the workplace brought about by the COVID-19 pandemic. We recognize the evolving challenges our nonprofit organizations face, and this report provides data that is both timely and tailored to our local community, offering a comprehensive breakdown by organization size. These insights will help nonprofit leaders create more robust and competitive salary and benefits plans for their employees and families.

We appreciated having the opportunity to work with Venture Resourcing LLC, whose collaboration with our team ensured the development of thoughtful survey questions and a detailed final report.

We are grateful for the dedication and commitment of our nonprofit staff and board members, who strive each day to make Elkhart County a better place to live and work.

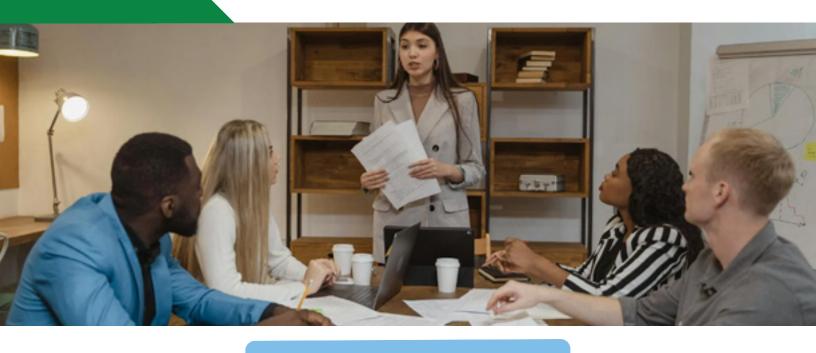


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Introduction

Purpose and Scope

This study provides a detailed analysis of compensation structures across a diverse set of nonprofit organizations. In the nonprofit sector, competitive compensation is crucial for attracting and retaining talent, particularly in a landscape where organizations often face budget constraints and increasing demands for transparency. Our research also encompasses a broad spectrum of roles, from CEOs and C-suite executives to managers and entry-level employees. In addition to salary comparisons, we examine the benefits provided by organizations surveyed, offering a holistic view of how compensation packages are structured.

The primary objectives of this report are:

- To assess the competitiveness of compensation structures across different nonprofit organizations
- To compare benefits offerings and identify sector trends
- To highlight any gaps or disparities in current compensation practices
- To provide recommendations for aligning compensation strategies

Methodology

Data for this survey was collected electronically from participating nonprofit organizations, covering compensation planning, salaries, bonuses, and benefit compensation. Venture Resourcing LLC worked closely with the Community Foundation of Elkhart County to ensure the broad invitation to the survey and relevance of the data, and have considered the unique challenges and opportunities faced by nonprofits in today's economic climate.

In this report, we use annual budget data as a benchmark to help organizations better understand how their pay and benefits compare to those of similar-sized nonprofits. By grouping organizations based on their annual budget capacity, we aim to provide a clearer picture of compensation trends in relation to available resources. Our goal is to offer insights that are practical and relevant to an organization's financial context while recognizing that each organization faces unique challenges and opportunities in balancing compensation and mission-driven goals.

This report is structured around three critical categories that are essential to understanding and evaluating compensation strategies within organizations: **Organizational Planning**, **Wage Information**, and **Benefit Packages**. Each category plays a pivotal role in shaping how nonprofits attract, retain, and motivate their employees. What follows is a summary of each category and its significance.

Organizational Planning

Organizational Planning is the foundation upon which effective compensation strategies are built. This category explores how nonprofits align their compensation practices with their overall strategic goals, mission, and organizational structure. Key components of this category include:

- Workforce Strategy: This initiative examines how organizations plan their workforce to
 meet current and future needs, including talent acquisition, succession planning, and
 staff development. It highlights the importance of aligning human resources with the
 organization's long-term mission and goals.
- Job Design and Evaluation: This includes analysis of how roles are defined within
 organizations, including the development of job descriptions, performance metrics, and
 the criteria used to evaluate employee contributions. Effective job design ensures that
 each role is clearly aligned with organizational objectives and that compensation reflects
 the value provided by each position.
- Compensation Philosophy: This involves the guiding principles that inform how
 organizations approach compensation. Whether the focus is on internal equity, external
 competitiveness, or a blend of both, compensation philosophies influence pay structures
 and employee satisfaction.

By understanding and improving organizational planning, nonprofits can ensure that their compensation practices are strategic, consistent, and supportive of their overall mission. This study aims to offer relevant information to local nonprofits that increases capacity for organizations to plan by bench marking compensation and benefit planning.

Wage Information

Wage Information is the core of any compensation study, providing the data necessary to assess how well an organization compensates its employees compared to both internal benchmarks and external market rates. This category includes:

Pay Comparisons: We present a detailed analysis of salaries across various roles
within the organizations studied. This analysis allows nonprofits to understand how their
pay scales compare to similar organizations, helping them identify areas where
adjustments may be needed.

- Market Bench-marking: While this study aims to examine how nonprofit salaries compare to those in the broader nonprofit market, industry wide benchmarks are dependent on a number of factors significantly affecting pay scale. Widely varying factors such as industry, geography, annual budget realities and other factors require careful analysis on an individual basis by each organization. Understanding these benchmarks is critical for nonprofits that wish to remain competitive in attracting top talent. This study aims to offer resources to aid organizations in market bench marking relevant to each organization's realities.
- Pay Equity Analysis: Organizations are encouraged to identify potential disparities in pay based on gender, race, or other factors, incorporating pay equity analysis into planning within each organization. This analysis is crucial for organizations committed to ensuring fairness and equity in their compensation practices.

By thoroughly analyzing wage information, nonprofits can make informed decisions that help them remain competitive while promoting fairness and equity within their organizations.

Benefit Packages

Benefits are a vital component of total compensation, often serving as a key differentiator in attracting and retaining employees. This category provides a comprehensive overview of the benefits offered by the organizations in the study, including:

- Health and Wellness Programs: We review the range of health-related benefits
 provided, including medical, dental, and vision insurance, as well as wellness initiatives
 like gym memberships, mental health support, and employee assistance programs.
 These benefits are critical for supporting employees' physical and mental well-being.
- Retirement and Financial Planning: This section examines the retirement benefits
 offered and employer contributions. Financial planning services and other related benefits
 are also explored, highlighting how organizations support their employees' long-term
 financial security.
- Work-Life Balance Initiatives: We explore the various policies and benefits aimed at
 promoting work-life balance, such as flexible work arrangements, paid time off, leave
 policies, and remote work options. These benefits are increasingly important for attracting
 and retaining talent in today's work environment.
- Additional Resources: This section covers any other benefits provided by organizations, such as professional development opportunities and other perks that contribute to overall job satisfaction.

By understanding and optimizing their benefit offerings, nonprofits can enhance their appeal to current and prospective employees, ensuring that they are seen as employers of choice in a competitive talent market.

Together these three areas—Organizational Planning, Wage Information, and Benefit Packages—provide a broad view of how total compensation is structured. By examining each of these areas in detail, nonprofits can develop strategies that not only meet their financial and operational goals but also foster a positive and equitable work environment for their employees.

Context

As we undertake this comprehensive multi-county nonprofit compensation study, it is essential to recognize the broader context in which our local realities are shaped. Several significant factors, including economic trends, labor market dynamics, and the evolving political landscape, have profound implications for nonprofit organizations.

National Economic Factors

The economic landscape of the United States has undergone substantial changes in recent years, driven by various factors that directly influence local economies and, by extension, nonprofit organizations. One of the most prominent factors is inflation. As of 2024, inflation remains a critical concern nationwide. Rising costs of goods and services, driven by factors such as supply chain disruptions, increased energy prices, and labor shortages, have placed significant pressure on household budgets and organizational expenditures alike.

For nonprofits, these inflationary pressures mean that operating costs have increased, from salaries to program expenses. The higher cost of living also impacts the expectations and needs of employees, who require competitive compensation to maintain their standard of living. The demand for increased wages across sectors complicates the nonprofit sector's ability to stay competitive, especially when compared to for-profit sector opportunities.

Workforce Demand and Unemployment Trends

The national labor market has also experienced shifts that directly impact nonprofit organizations. Following the COVID-19 pandemic, the labor market has faced unprecedented challenges and transformations. Initially, the pandemic led to mass layoffs and a spike in unemployment rates. However, as the economy began to recover, a strong demand for workers emerged, leading to a tighter labor market.

One of the most notable trends is the so-called "Great Resignation," where millions of workers, particularly in lower-paying sectors, left their jobs in search of better opportunities, more flexible work arrangements, or entirely new careers. Nonprofits, which often rely on a committed yet modestly compensated workforce, have found it increasingly difficult to compete with other sectors offering higher pay, more benefits, and remote work options.

Unemployment rates have generally declined since the height of the pandemic, yet there remains a significant mismatch between the skills employers seek and the qualifications of available workers. This mismatch is particularly acute in the nonprofit sector, where specialized skills and mission-driven dedication are crucial but sometimes under compensated. As a result, nonprofits face the dual challenge of attracting qualified candidates in a tight labor market while managing budgetary constraints.

Political Realities

The political environment leading up to the 2024 Presidential election also plays a crucial role in shaping the realities faced by nonprofit organizations. The outcome of this election, as well as congressional and state-level races, could lead to significant shifts in policies that directly affect nonprofits. Key areas of concern include tax policies, healthcare reform, labor laws, and funding for social programs, all of which could either alleviate or exacerbate the challenges nonprofits face.

Furthermore, the broader political discourse around issues such as wage inequality, social justice, and climate change has implications for nonprofit operations. Public expectations for nonprofits to address these issues are high, yet the resources to do so are often limited. The political polarization in the country may also impact public and private funding sources, as donors and grant-makers align their contributions with specific causes or political ideologies.

Local Realities

These national factors—economic trends, labor market dynamics, and political developments—do not exist in isolation but rather influence the local realities faced by nonprofits in the multi-county area under study. Local nonprofits must navigate these challenges while staying true to their missions and serving their communities effectively.

It's clear that interplay between national and local dynamics shapes the landscape in the nonprofit sector across the nation. This study aims to equip nonprofit leaders with the insights needed to make informed decisions about compensation strategies, ensuring that their organizations remain competitive, sustainable, and impactful in the years to come.

Industry Overview

The nonprofit sector is characterized by a diverse range of organizations, each with its own unique mission, size, and operational challenges. Despite these differences, nonprofits share common challenges in maintaining competitive compensation structures while balancing budget constraints and mission-driven priorities.

Key trends affecting compensation in the nonprofit sector include:

- Increased Scrutiny of Executive Compensation: Nonprofits face growing scrutiny regarding executive pay, requiring transparent and justifiable compensation strategies.
- Emphasis on Mission Alignment: Compensation packages increasingly reflect a balance between financial rewards and mission-driven incentives, with a focus on non-monetary benefits.
- Focus on Diversity and Equity: There is a strong push towards ensuring equitable compensation practices. This is particularly true in addressing gender and racial pay gaps and making adjustments with integrity.

Conclusion

The complexities of the current national economic, labor market, and political landscapes have a profound impact on nonprofits operating within our multi-county area. Rising inflation and workforce challenges have created a unique environment in which nonprofits must navigate. Balancing competitive compensation with budget constraints is a persistent challenge, particularly in a tight labor market where the private sector often offers higher paying opportunities.

Nonprofits, however, are uniquely positioned to drive mission-driven work that addresses critical social needs. This compensation study provides nonprofit leaders with valuable insights to strategically adjust pay structures, ensuring their organizations not only retain talent but also continue to thrive in a rapidly evolving environment. By understanding these broader dynamics, nonprofits can make informed decisions to secure long-term sustainability and amplify their impact on the communities they serve.

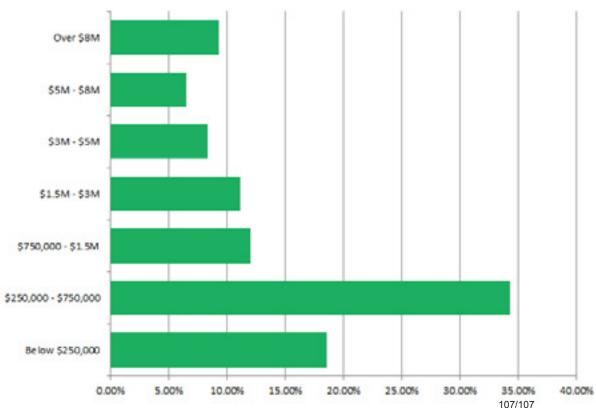


Respondent Demographic Overview

This report presents a comprehensive compensation study conducted in 107 nonprofit organizations across the following counties: Elkhart, Kosciusko, LaGrange, Marshall, Noble and St. Joseph in Northern Indiana. Note that some organizations are headquartered outside of these counties and responded with information relevant to employees located in one of the counties listed above.

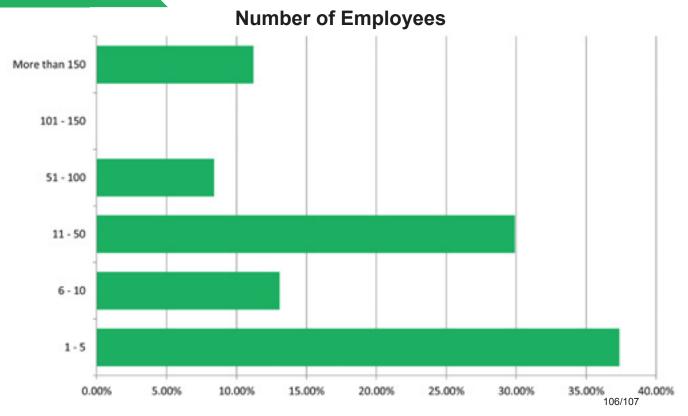
This study includes data from a diverse group of nonprofit organizations ranging in size, scope of mission, donor expectations, and the specific needs of the populations they serve. Each organization's compensation structure is also influenced by these factors. The following graphs provide some general demographic information of the organizations surveyed.



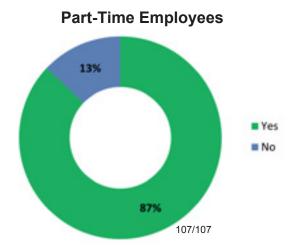


The data shows the distribution of organizations by their annual budget ranges. The most common budget range is between \$250,000 and \$750,000, accounting for 34% of respondents (36 organizations). The second largest group has a budget below \$250,000, making up 19% (20 organizations). Organizations with budgets between \$750,000 and \$1.5 million and those

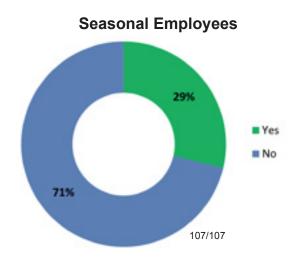
between \$1.5 million and \$3 million represent 12% (13 organizations) and 11% (12 organizations), respectively. Budgets of \$3 million to \$5 million and \$5 million to \$8 million account for 8% (9 organizations) and 7% (7 organizations. Organizations with budgets over \$8 million make up 9% (10 organizations). The total number of responses is 107.



The data shows the distribution of organizations by number of employees. The most common range of number of employees is between 1-5 accounting for 37% of respondents (39 organizations). The second largest group has an employee count of 11-50, making up 30% (32 organizations). Organizations with employee counts between 6-10 make up 13% (14) and those between 51-100 make up 8% (9 organizations). No organizations reporting have an employee range of 101-150 and 12 organizations reported more than 150 employees (11%). The total number of responses for the number of employees is 106. One organization reported no employees on record.



Of the 107 respondents, 87% (93 organizations) report employing part-time employees, while 13% (14 organizations) do not employ part-time employees.



Of the 107 respondents, 29% (31 organizations) report employing seasonal employees, while 71% (76 organizations) do not employ seasonal employees.

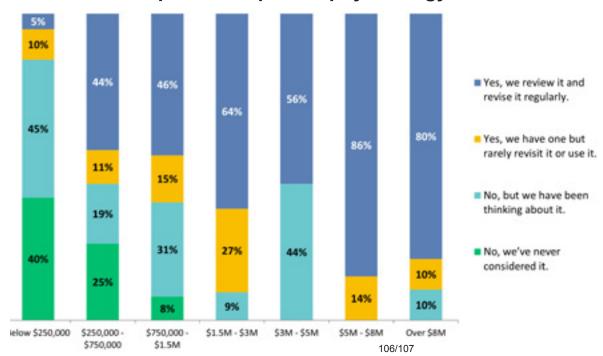
Organizational Compensation Strategy

The structures observed across surveyed nonprofits include a mix of base salary, performance-based bonuses, and comprehensive benefits. These elements together illustrate why a clear compensation philosophy and strategy is valuable for any nonprofit.

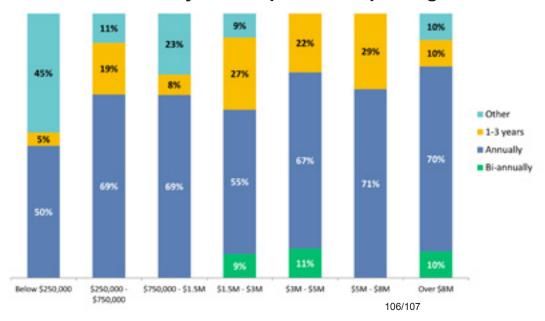
- Base Pay: For most nonprofit organizations, base salary forms the core of the compensation package, providing a fixed annual income that varies by role, experience, and organizational size. While nonprofits often face constraints that limit their ability to match the salaries of for-profit entities, they place significant emphasis on ensuring fairness and consistency in pay. Many nonprofits aim to achieve a balance between internal equity—where employees feel they are fairly compensated relative to their colleagues—and external competitiveness to attract talent from diverse backgrounds. This focus on transparency and fairness in base salary reflects the broader values of equity and trust that many nonprofits strive to uphold, reinforcing their commitment not only to their mission but also to their staff.
- Bonuses: Performance-based bonuses, although less common in nonprofits compared to their for-profit counterparts, still play a role in recognizing and rewarding exceptional work. In this sector, bonuses are often tied to mission-driven outcomes, such as reaching critical fundraising targets, expanding program reach, or achieving specific project milestones. These bonuses, even when modest, serve as a meaningful acknowledgment of an employee's contributions, offering a tangible reward for efforts that directly support the organization's goals. Such incentives can help boost morale and engagement, especially when they are seen as directly linked to advancing the mission of the organization.
- Benefits: Comprehensive benefits packages are another significant component of compensation in the nonprofit sector. Many nonprofits place a strong emphasis on benefits that support health and wellness, retirement planning, and work-life balance. These benefits often extend beyond the basics to include offerings such as flexible working arrangements, wellness programs, mental health support, and professional development opportunities. Given that nonprofits may not always be able to compete on salary alone, a robust benefits package can serve as a powerful tool to attract and retain employees who are committed to the organization's mission. The emphasis on benefits that align with employees' values and needs helps to create a workplace culture that is supportive and inclusive, fostering loyalty and engagement.

Given these conditions, it is crucial for nonprofit organizations to continuously monitor and adapt their compensation strategies to remain competitive and ensure they can attract and retain the talent needed to fulfill their missions.

Does your organization have a compensation philosophy/strategy?



How often does your organization review and adjust compensation packages?



Of the organizations that answered "other", some do not have a formal process of review while others review with grant and funding initiatives. Several organizations are either new or operate on a volunteer basis and have not created a structure for revenue allocation and review. Two organizations shared that they review every 4-5 years when new industry standards are issued.

Does your organization benchmark against industry standards?

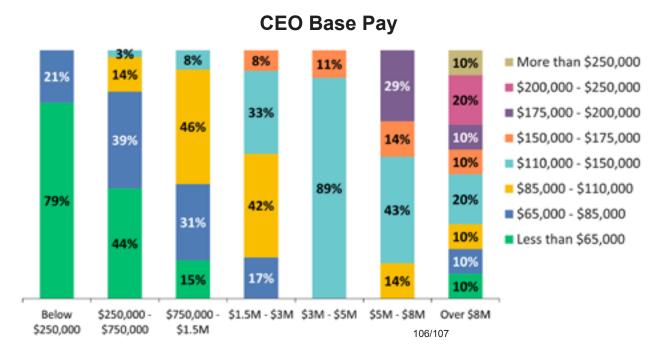
The chart below shows the percentage of organizations that benchmark their salaries against industry standards, categorized by annual revenue. For organizations with less than \$250,000 in revenue, around 30% benchmark salaries, while 70% do not. In the \$250,000 to \$750,000 revenue range, about 56% benchmark salaries, with 44% opting not to. Organizations earning between \$750,000 and \$1.5 million see a further increase, with approximately 77% benchmarking salaries. From \$1.5 million to over \$8 million in revenue, the vast majority (89-100%) of organizations benchmark their salaries, indicating a stronger focus on aligning compensation with industry standards as organizational revenue grows.



The compensation structures within the nonprofit sector—centered around base pay, bonuses, and benefits—highlight the importance of developing a thoughtful compensation philosophy and strategy. Such a philosophy not only helps to align compensation practices with the organization's mission and values but also supports efforts to attract and retain talent in a competitive market. By focusing on fairness, recognition, and comprehensive benefits, nonprofits can create a compelling employee value proposition that strengthens their ability to achieve their mission and sustain their impact over the long term.

CEO Compensation

The compensation packages for CEOs across the surveyed nonprofit organizations show significant variation, reflecting differences in organizational size, industry, and scope of mission. Key components of CEO compensation include base pay, and bonuses, though the prevalence and structure of these components vary widely.



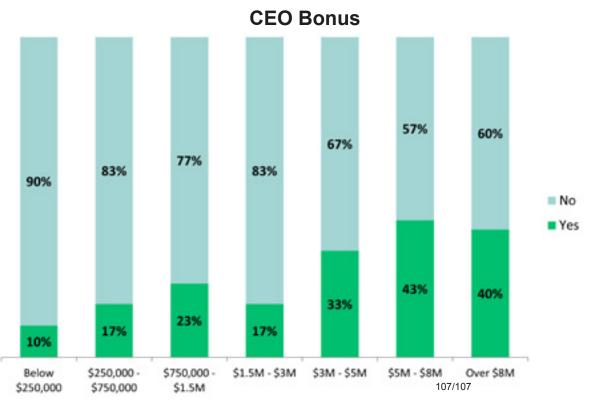
The data reveals a clear correlation between nonprofit organizational revenue and CEO salary distribution, showing that as revenue increases, the likelihood of higher salaries for CEOs grows. For organizations with revenue below \$250,000, the majority of respondents (79%) have base salaries under \$65,000, with no representation in higher salary brackets.

For organizations with revenue between \$250,000 and \$750,000, salaries become more varied. While 44% of respondents in this range still earn less than \$65,000, a significant portion (39%) report earning between \$65,000 and \$85,000. This suggests that as revenue increases within this bracket, organizations can start offering slightly higher salaries, though compensation above \$110,000 is rare.

A more pronounced shift occurs for organizations with revenue between \$750,000 and \$1.5 million, where 46% of CEOs earn between \$85,000 and \$110,000. As organizations approach the \$1 million revenue mark, the capacity to offer more competitive salaries becomes more apparent. Similarly, for organizations with revenue between \$1.5 million and \$3 million, one-third of respondents (33%) report salaries in the \$110,000 to \$150,000 range, demonstrating that mid-tier revenue organizations can afford higher levels of compensation for their leaders.

This trend continues with organizations generating between \$3 million and \$5 million in revenue, where 89% of respondents report earning between \$110,000 and \$150,000. This is one of the highest concentrations of salaries in this range, underscoring a strong link between larger revenue and increased CEO compensation. For the largest organizations, those with revenue exceeding \$8 million, 30% of respondents earn more than \$200,000, highlighting that only nonprofits with significant financial resources are able to provide top-tier salaries at this level.

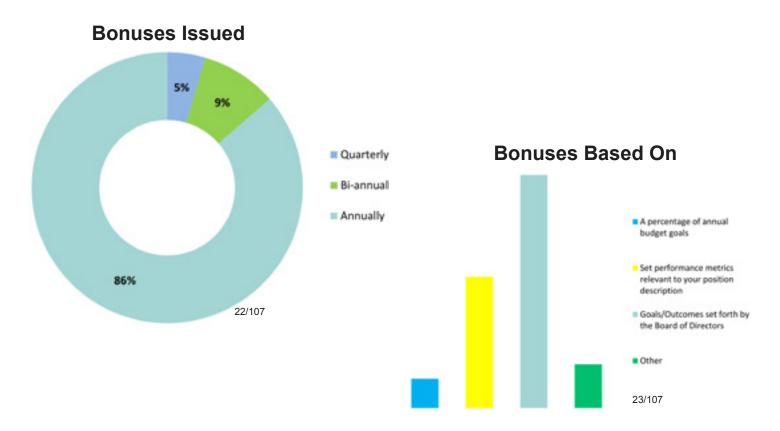
Overall, 73% of respondents earn base salaries under \$110,000, suggesting that CEO compensation in the nonprofit sector tends to be modest, even in mid-sized organizations. Meanwhile, only a small percentage (6%) earn over \$175,000, and such high salaries are typically found in organizations with much larger revenues. The data underscores a strong positive correlation between organizational revenue and CEO salary, with greater financial capacity allowing nonprofits to offer more competitive compensation packages.



The data shows a clear positive correlation between organizational revenue and the likelihood of offering performance-based bonuses to CEOs. For organizations with revenue under \$250k, only 10% offer bonuses, while this figure rises to 17% for those between \$250k and \$750k. As revenue grows, the percentage increases further—23% for organizations in the \$750k to \$1.5M range. The percentage dips to 17% for those between \$1.5M and \$3M, and back up to 33% for organizations with \$3M to \$5M in revenue. The upward trend continues with 43% of organizations offering bonuses in the \$5M to \$8M range, and slightly falling to 40% for those with over \$8M in revenue.

Bonus Structure:

Nonprofit organizations often vary significantly in their use of bonus structures for CEOs compared to for-profit companies. Typically, bonuses in the nonprofit sector are not as prevalent or as substantial as in for-profit businesses. However, when offered, these bonuses are usually tied to specific performance metrics, such as fundraising achievements, organizational growth, or mission-related outcomes.



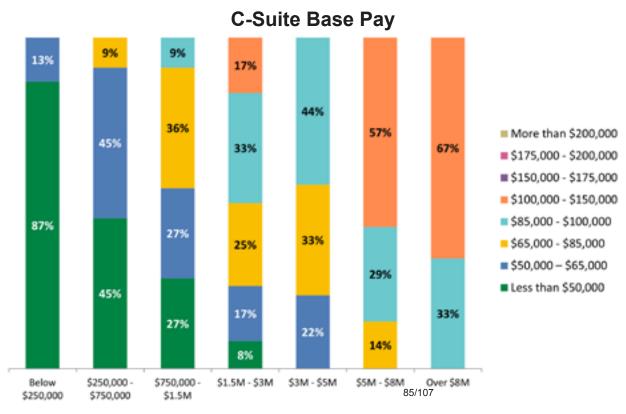
Overall, while nonprofit CEO bonuses are less common and tend to be more modest, they are increasingly tied to strategic goals, reflecting a growing trend of adopting some corporate practices to enhance organizational performance and leadership accountability.

Factors Influencing Bonuses:

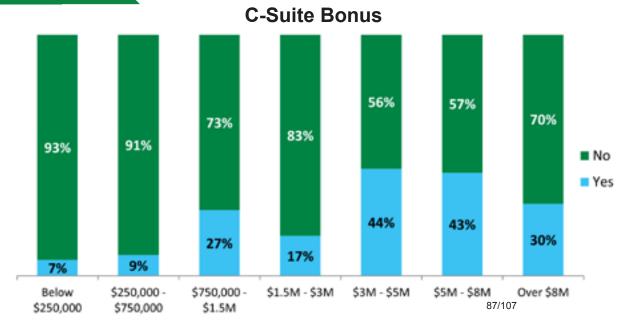
- Organizational Size and Financial Health: Larger nonprofits or those in financially stronger positions are more likely to offer bonuses.
- **Performance Metrics:** Bonuses are typically tied to achieving specific goals, such as fundraising targets, program expansion, or cost-saving measures.
- Sector Variability: Health and education sectors, where competition for talent is higher, may see more prevalent and larger bonuses compared to other nonprofit sectors

C-Suite Compensation

C-suite executives, including CFOs, COOs, and CHROs, typically receive compensation packages that include a mix of base salary, bonuses, and benefits. The variability in these packages is similar to that seen with CEO compensation. It's important to note that while 99% of organizations answered questions about CEO compensation (salary, bonus, and benefits), only 83% of respondents answered questions regarding the same categories for C-suite employees. This is likely due less hierarchical complexity within smaller organizations. Keep this information in mind when reviewing data pertaining to C-suite employees below. Percentages are based on the total number of responses to each question rather than all 108 organizations responding.



As with CEO pay, the data shows a clear correlation between organizational budget size and C-suite compensation. In organizations with budgets below \$250,000, 87% of executives earn less than \$50,000 annually, while no organization in this budget range report base pay over \$65,000 for C-suite employees. . As budgets increase, so do executive salaries. In organizations with budgets between \$250,000 and \$750,000, only 45% earn less than \$50,000 and the remainder in this budget range earn between \$50,000 and \$85,000. In mid-sized organizations (budgets between \$750,000 and \$3 million), executive pay spreads more widely, with a growing number earning between \$65,000 and \$100,000. For organizations with budgets over \$3 million, the majority of executives earn between \$65,000 and \$150,000, with the highest salaries found in organizations with budgets over \$8 million, where 67% of executives earn between \$100,000 and \$150,000. Overall, 86% of C-suite executives earn less than \$100,000, but larger organizations consistently support higher salaries, showing a direct relationship between budget size and executive compensation.



These charts illustrate the practice and parameters of bonuses for C-suite executives. In addition, the first graph illustrates that the likelihood of providing performance-based bonuses for C-suite executives increases as organizational revenue grows. For organizations with

Bonuses Issued

Guarterly
Bi-annually
Annually

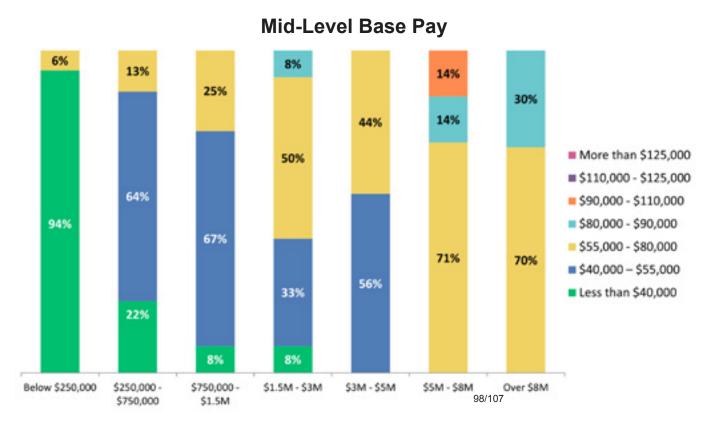
Bonuses Based On A percentage of annual budget goals Set performance metrics relevant to your position description Goals set forth by the Board of Directors Other

annual revenue under \$250K, 7% provide bonuses, while 93% do not. In the \$250K to \$750K revenue range, approximately 9% of organizations offer bonuses, with 91% opting not to. As revenue increases to \$750K-\$1.5M, around 27% provide bonuses, and 73% do not.

As with CEO bonuses, C-suite bonuses take a dip in organizations with revenues between \$1.5M and \$3M with 17% offering bonuses, while 83% do not. The upward trend returns in the \$3M-\$5M range, where 44% offer bonuses and 56% do not. For those with \$5M-\$8M in revenue, about 43% of organizations provide bonuses, and 57% do not. Finally, in organizations with annual budgets over \$8M, approximately 30% provide performance-based bonuses to their C-suite executives, while 70% reporting they do not. The data suggests that while the general trend is that the likelihood of an organization offering C-suite bonuses increases with annual budget, there are anomalies in some annual budget ranges, also similar to CEO bonus offerings.

Mid-Level Compensation

The compensation for mid-level managers varied based on the organization's size, mission, and geographic location. Managers typically received a mix of base salary and benefits, with less emphasis on bonuses or incentives. As with C-suite responses, questions in the mid-level manager section of the survey were answered on average with a rate of 93%.

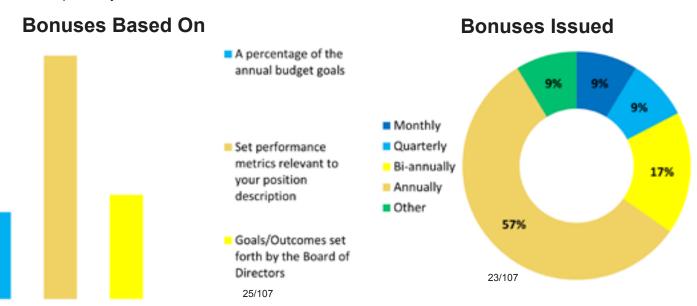


The data demonstrates a clear correlation between organizational revenue and mid-level manager salaries, revealing a progressive increase in pay as organizational revenue grows. For organizations with less than \$250k in revenue, a majority (94%) of mid-level managers earn under \$40k, highlighting significant pay limitations for smaller organizations. However, as revenue increases to between \$250k and \$750k, a shift occurs, with more managers earning between \$40k and \$55k, and a small but notable portion moving into the \$55k-\$80k range, indicating an upward trend in compensation as financial resources expand.

In organizations with revenue between \$750k and \$1.5M, the \$55k-\$80k range increases even more, signaling that this salary level is a benchmark for mid-sized organizations. As revenue surpasses \$1.5M, the percentage of managers earning higher salaries continues to rise. For organizations with over \$5M in revenue, compensation becomes more varied, with some managers earning in excess of \$90k, indicating that higher revenue organizations have more capacity to reward top talent.



In response to the question, "Does your organization provide performance-based bonuses for Mid-Level Managers?" 24% of respondents reported that their organizations provide performance-based bonuses, while 76% do not. A closer look at organizational budget categories reveals that those with lower annual revenue (below \$250,000) are the least likely to provide bonuses, with 6% of organizations offering them. In contrast, larger organizations, especially those with budgets between \$3M and \$5M, show a higher propensity, with 56% offering bonuses. For organizations over \$8M, 50% provide performance-based bonuses. Organizations in the \$250,000–\$750,000 range report a 22% bonus offering, while those with budgets between \$750,000–\$1.5M and \$1.5M–\$3M offer bonuses at rates of 25% and 17%, respectively.

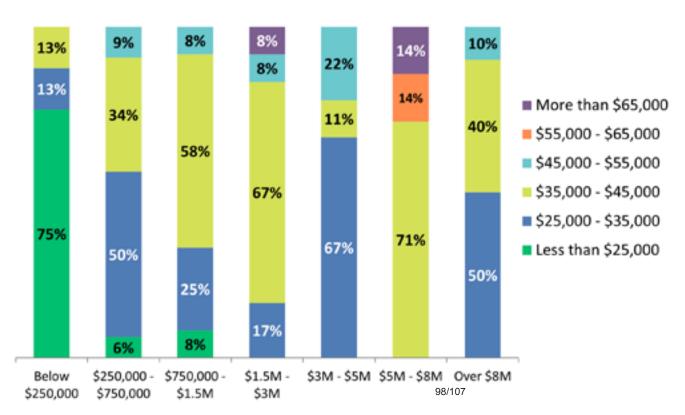


While the majority of bonuses for mid-level managers are issued annually, there is more variation on timing in this tier of employment. Bonuses are frequently used to encourage employees to achieve more specific performance metrics tied to their position description.

Entry-Level Compensation

Entry-level employees across the surveyed nonprofits typically received compensation that included a base salary and benefits, with some opportunities for bonuses and sometimes further compensated with other incentives such as overtime pay and/or additional PTO. As with C-suite and mid-level manager responses, questions in the Entry Level Employee section of the survey were answered on average with a rate of 93%.



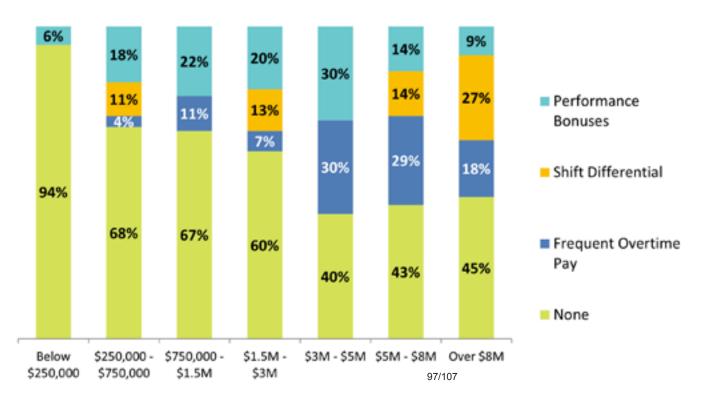


The current annual compensation for entry-level full-time employees shows a wide variation depending on the organization's size. Among organizations with an annual budget below \$250,000, 75% of entry-level employees earn less than \$25,000, with the remainder earning between \$25,000 and \$45,000. Organizations with annual budgets between \$250,000 and \$750,000 primarily pay entry-level employees between \$25,000 and \$45,000 (84%), with 9% paying between \$45,000 and \$55,000. In mid-sized organizations (\$750,000 - \$1.5M), 58% of entry level employees earn \$35,000 - \$45,000, with smaller proportions earning less or slightly more. Larger organizations (\$1.5M - \$3M) have a similar trend, with 67% of employees

earning between \$35,000 and \$45,000. Notably, organizations with annual budgets over \$3M primarily offer compensation in the \$35,000 to \$45,000 range, though some higher-paying roles emerge in the largest revenue brackets, with more diversity in salary ranges, especially in organizations earning over \$8M annually, where 100% of entry-level employees earn between \$25,000 and \$55,000. Overall, the majority of entry-level employees fall within the \$25,000 to \$45,000 range, representing 74% of the total respondents.

Entry-Level Additional Compensation

Although bonus pay for entry-level employees is uncommon, there are a number of additional compensation factors that affect base pay in entry-level positions.



Benefits

Health and Wellness

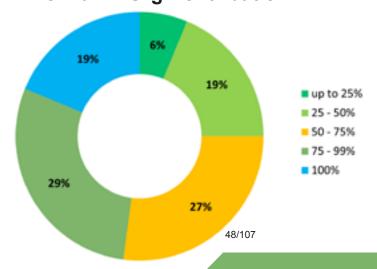
In the survey, respondents were asked whether their organization provides employee health coverage with the question: "Does your organization offer employee health coverage?" It's important to keep in mind, as you review the data in the benefits section, that if a respondent answered "No" to this question, it was understood that their answers to related coverage questions, such as spouse, dependent, dental, and optical coverage, would also be "No." These respondents were then directed to complete other benefit-related questions. Therefore, 46% of the total survey respondents answered the subsequent questions regarding spouse, dependent, dental, and optical coverage. Additionally, organizations with fewer than 50 full-time employees (FTEs) are not required to meet Affordable Care Act (ACA) regulations regarding employee health coverage.

Employee Health Coverage



The data above highlights a clear correlation between an organization's budget size and its ability to offer employee health coverage. As organizations grow in revenue, their ability to offer health coverage increases significantly. All organizations with revenues over \$3M provide health benefits, compared to just 19-21% of those with under \$750,000. Mid-sized organizations (\$750,000 to \$3M) show a steady increase in health coverage offerings, suggesting that as they grow, they reach financial thresholds where providing benefits becomes more manageable. As organizations expand, economies of scale and

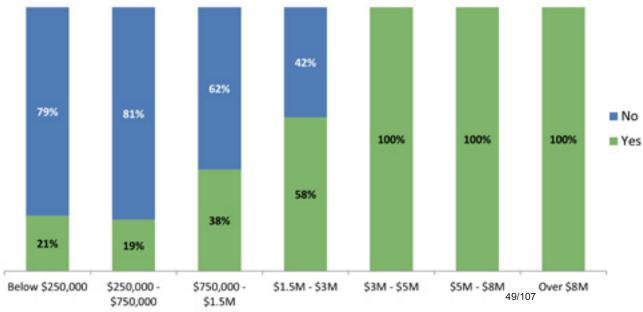
Premium - Org Contribution



broader administrative capacity make offering health coverage more feasible and beneficial for both the organization and its workforce. This close relationship between budget size and the ability to offer benefits underscores the financial pressures smaller nonprofits face in providing competitive employee packages.

Spouse Health Coverage

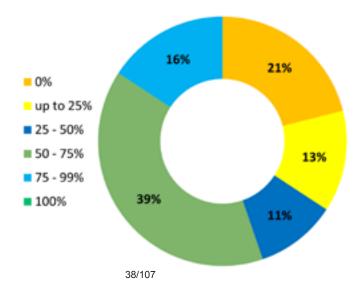
The ability to offer health coverage and contribute to premiums for spouses shows a strong correlation with an organization's budget size, with larger organizations being more likely to provide this benefit. Among organizations who answered this question with budgets below \$250,000, 50% offer spousal coverage.



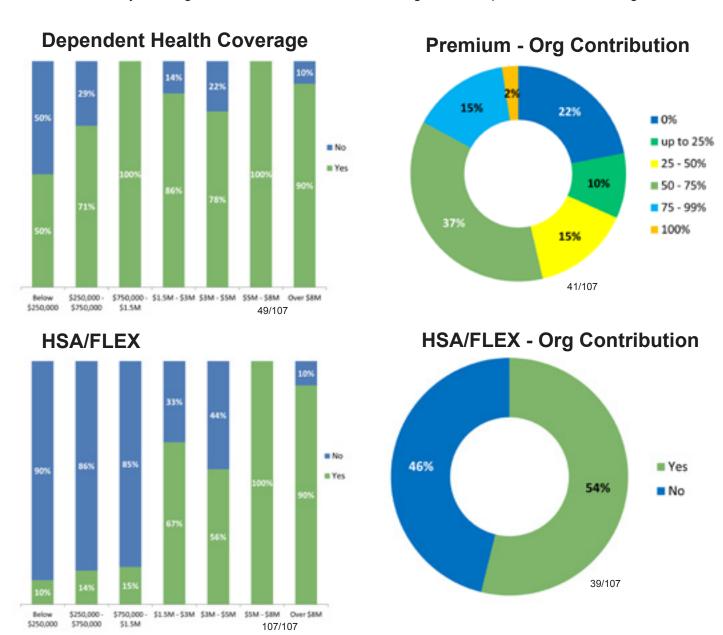
As budgets increase, the proportion of organizations offering this benefit rises significantly. For organizations with budgets between \$250,000 and \$750,000, 57% offer spousal coverage, while 100% of organizations with budgets between \$750,000 and \$1.5M do so. This trend continues with 86% of organizations with budgets between \$1.5M and \$3M providing spousal coverage, though the rate drops slightly to 67% for organizations with budgets between \$3M and \$5M.

Larger organizations, particularly those with budgets over \$5M, are more consistently able to offer this benefit, with 100% coverage for budgets between \$5M and \$8M, and 80% for those

Premium - Org Contribution



exceeding \$8M. Overall, 78% of organizations that responded offer health coverage for spouses. However, it is notable that 59 respondents, more than half of the total surveyed, were directed to bypass this question based on their previous answer regarding employee health coverage, indicating that some organizations may not be considering this benefit at all or face too many challenges to offer it. Below is the correlating data on dependent health coverage.



The data shows a clear correlation between organizational revenue and the likelihood of offering and contributing to HSA/Flex accounts. For smaller organizations with revenue below \$250,000, 10% offer these accounts. This percentage increases significantly with size—rising to 67% for organizations between \$1.5M and \$3M, and reaching 100% for those between \$5M and \$8M. Overall, 36% of all organizations offer HSA/Flex accounts, and among those, 54% contribute to them.

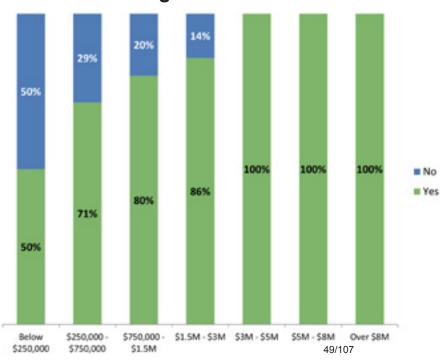
Dental and Optical Coverages

When analyzing dental and optical coverage by organizational size, some clear trends emerge, particularly regarding how often these benefits are offered and the level of financial support organizations provide for premiums.

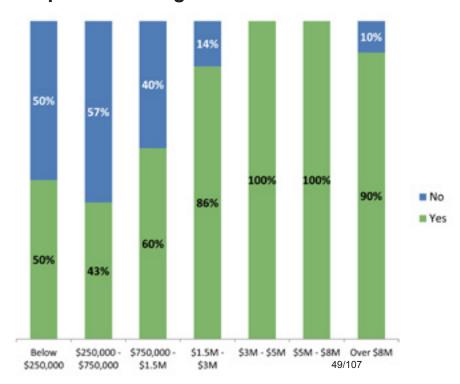
Smaller organizations, those with revenue below \$250,000, are less likely to offer dental and optical coverage, and when they do, they often contribute less toward premiums. For example, optical coverage is provided by 50% of organizations who responded that they offer employee health coverage in this category, and contributions to premiums are relatively low, with a significant portion (38%) offering no contribution at all. Similarly, dental coverage sees a high number of organizations (37%) contributing 0%, with few smaller organizations offering full or substantial financial support for premiums.

As organizational revenue increases, the likelihood of offering both dental and optical coverage also rises. For organizations with revenue between \$1.5M and \$3M, 86% of those who offer employee health coverage also offer optical coverage, with more robust

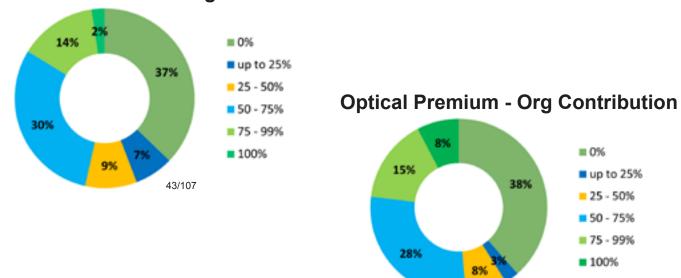
Dental Coverage



Optical Coverage



Dental Premium - Org Contribution



contributions to premiums becoming more common. Around 28% of organizations contribute between 50% and 75% of the optical premium, and 15% contribute between 75% and 99%. The trend is similar for dental coverage, though organizations tend to offer less comprehensive financial support, with 30% contributing between 50% and 75% of premiums but only 14% contributing between 75% and 99%.

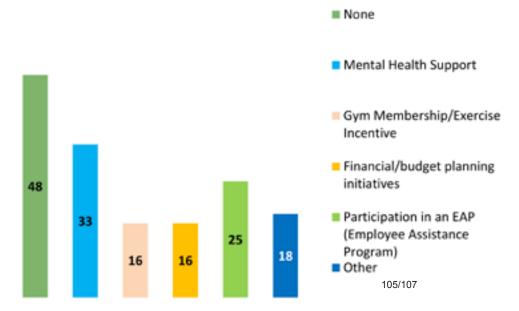
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In larger organizations, those with revenue between \$5M and \$8M, both dental and optical coverage are almost universally provided. For instance, 100% of organizations in this category offer optical coverage for employees with health coverage, and they are more likely to contribute significantly toward premiums, with 100% of premiums being fully covered in 8% of cases.

In summary, the likelihood of offering both dental and optical coverage—and the financial support provided—clearly correlates with organizational budget size. Smaller organizations are less likely to offer these benefits and are more likely to provide minimal financial contributions. Larger organizations, particularly those with revenues over \$3M, are more likely to offer these benefits and to contribute a greater share of the premiums, especially for optical coverage. Note that some smaller organizations commented in the survey that they offer increased HSA/Flex funds to offset these costs to the employee. The data suggest that while both benefits are more commonly offered by larger organizations, optical coverage tends to receive slightly higher financial support across the board.

Additional Wellness Benefits

Out of 105 respondents, 48 responded "None" when given the options of additional wellness benefits. However, 33 organizations provide mental health support, reflecting a growing focus on employee well-being. Participation in an Employee Assistance Program (EAP) is available at 25 organizations, while 16 offer either gym memberships or exercise incentives, and an equal amount provide financial or budget planning initiatives. Additionally, 18 indicated that their organizations offer other types of wellness benefits beyond the options listed. Only 3 respondents did not answer this question, demonstrating high engagement with the topic. A number of open ended responses reflect a variety of avenues nonprofits are creatively offering additional wellness benefits. These included paid access to wellness apps, local and virtual paid health clinic appointments, and medical stipends.

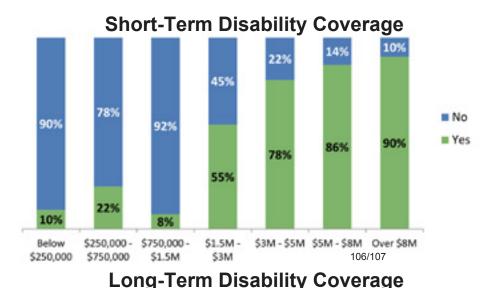


Disability Coverage

When analyzing **short-term disability (STD)** coverage across nonprofit organizations by revenue, we see significant variations. Smaller organizations, especially those with revenue below \$250,000, are least likely to offer STD coverage, with only 10% providing it. This increases slightly for organizations with revenue between \$250,000 and \$750,000, where 22% offer coverage. However, organizations with revenue between \$750,000 and \$1.5 million show a sharp decline, with just 8% offering STD coverage. On the other hand, as revenue increases, so does the likelihood of offering STD coverage. Organizations with revenue between \$1.5 million and \$3 million show a substantial increase, with 55% offering STD, while those in the \$3 million to \$5 million range see 78% coverage. For the two highest revenue groups, \$5 million and above, 86-90% of organizations provide short-term disability coverage.

For **long-term disability (LTD)** coverage, the trend is somewhat similar but with notable differences. Organizations below \$250,000 are even less likely to offer LTD coverage than STD, with only 5% providing it. The proportion increases to 17% for those in the \$250,000 to \$750,000 range. Interestingly, organizations with \$750,000 to \$1.5 million in revenue are more likely to offer LTD (23%) compared to STD, but organizations in the \$1.5 million to \$3 million range offer less LTD coverage (42%) compared to their STD offerings. For higher-revenue organizations, the trend of increasing coverage continues, with 88% of those in the \$3 million to \$5 million range and 86% in the \$5 million to \$8 million range offering LTD. Notably, for organizations with over \$8 million in revenue, 90% offer LTD, making them the most likely group to provide this benefit.

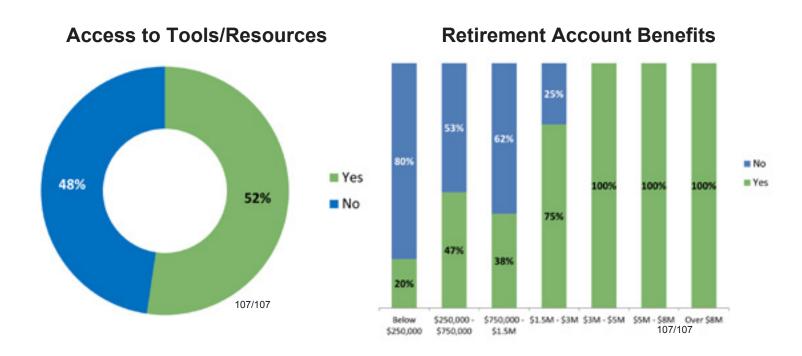
Overall, the data show a strong correlation between higher revenue and increased likelihood of offering both short-term and long-term disability coverage, with LTD coverage generally being slightly more prevalent than STD as organizational revenue increases.

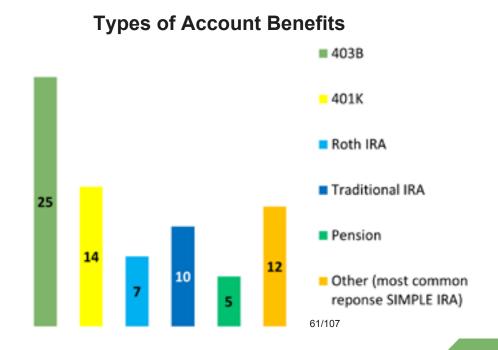




Retirement Planning

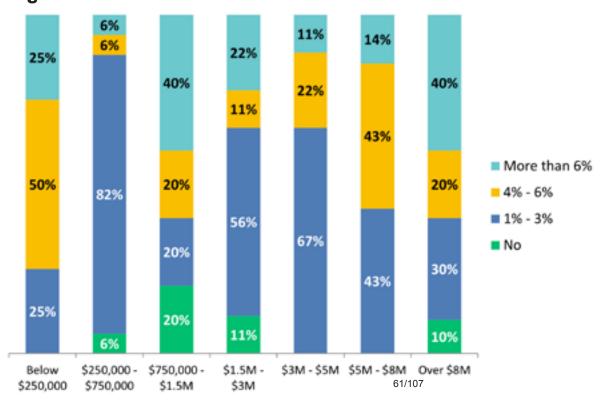
Retirement benefits are a critical part of employee compensation, particularly in attracting and retaining long-term employees. According to data from the Bureau of Labor Statistics, nonprofit organizations generally offer more generous retirement benefits than their for-profit counterparts. On average, nonprofit employers contribute about \$1.66 per hour to retirement and savings plans for their employees, compared to \$1.08 per hour contributed by for-profit employers.





Among organizations with revenue below \$250,000, contributions or matches are relatively uncommon, with 25% offering a match of 1-3%, 50% offering 4-6%, and 25% providing more than 6%. As the revenue increases, more organizations provide higher contributions or matches. For example, 82% of organizations with revenue between \$250,000 and \$750,000 offer a 1-3% match, while 40% of those over \$8 million provide contributions greater than 6%.

Org Contribution and/or Match



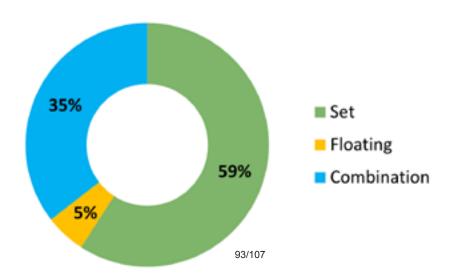
This pattern suggests that larger organizations have capacity not only offer retirement accounts more consistently but also tend to provide higher employer contributions. While the majority of organizations (54%) offer a match in the 1-3% range, significant portions of larger nonprofits offer more generous contributions, with 20% providing 4-6% and 20% offering more than 6%.

Work-Life Balance Benefits

Paid Holidays

Here's an analysis of the holiday practices, incorporating approximate percentages based on the provided data:

- **5-7 holidays:** About 20% of the organizations fall into this range. This category often includes standard holiday offerings but without significant flexibility or additional paid time off (PTO).
- 10-14 holidays: This is the most common range, accounting for approximately 40% of the organizations surveyed. These organizations typically offer 10-14 days off, which might include national holidays, additional paid leave, and potentially some time off at the company's discretion, such as holiday shutdowns.
- **15 or more holidays:** Around 10% of organizations offer more than 14 holidays. This category may include extensive PTO policies and can represent companies with generous holiday packages or long-term service-based incentives.
- Less than 5 holidays (including 0 days): Roughly 15% of organizations fall into this minimal holiday category, offering either no holidays or very limited days (0-5). This group tends to be quite rare, but still notable.
- **Service-based holidays:** About 10% of organizations have a tiered holiday system based on years of service. For instance, they might offer fewer holidays to new employees and increase the number based on tenure.



Paid Time Off (PTO)

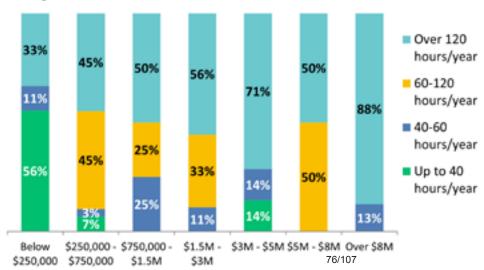


The data on whether organizations offer paid time off (PTO) reveals several key trends across different revenue brackets. Overall, 83% of organizations offer PTO, while 17% do not. The likelihood of providing PTO increases as organizational revenue grows.

For organizations with revenue under \$250,000, 50% offer PTO, indicating variability in policies among smaller nonprofits. In the \$250,000 to \$750,000 revenue range, 89% of organizations provide PTO, showing a marked increase. Nonprofits with revenues between \$750,000 and \$1.5 million offer PTO at a rate of 77%, a slight decline but still representing a majority. As organizational revenue rises to \$1.5 million or more, PTO offerings become nearly universal. All organizations with revenues between \$1.5 million and \$3 million, as well as those over \$8 million, offer PTO. Meanwhile, 89% of organizations in the \$3 million to \$5 million range and 86% in the \$5 million to \$8 million range also provide this benefit. This data highlights a trend in which larger organizations are more likely to offer PTO, potentially due to their greater financial and operational capacity, while smaller organizations demonstrate more varied practices.

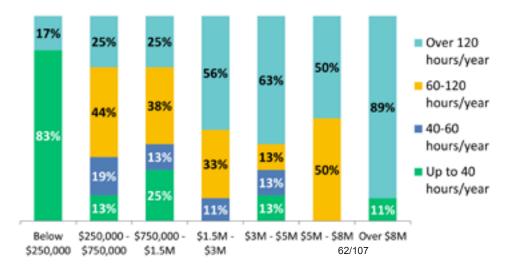
Of the organizations survey, roughly 60-70% answered subsequent questions regarding PTO practices by position. Here is the data from those organizations.





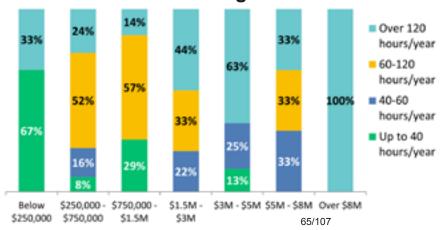
When comparing PTO offerings across CEOs, C-suite Executives, Mid-Level Managers, and Entry-Level Employees, clear patterns emerge based on organizational revenue. For CEOs, organizations with revenues below \$250,000 predominantly offer up to 40 hours of PTO (56%), while 33% offer over 120 hours. As revenue increases, PTO offerings become more generous, with organizations between \$750,000 and \$3M typically offering 60-120 hours or more. For CEOs in organizations over \$3M, a majority (71%) receive over 120 hours annually.

PTO - C-Suite Executives

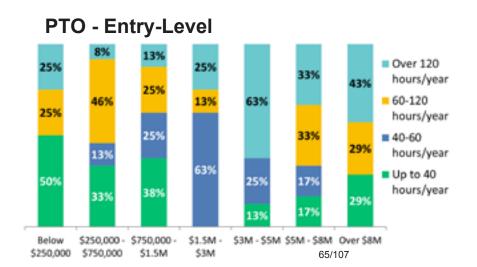


C-suite Executives follow a similar trend. In organizations with revenues under \$250,000, most receive up to 40 hours of PTO (83%). This shifts dramatically as revenue increases, with 63% of C-suite executives in organizations between \$3M and \$5M receiving over 120 hours, and 89% in organizations over \$8M receiving the same.

PTO - Mid-Level Managers



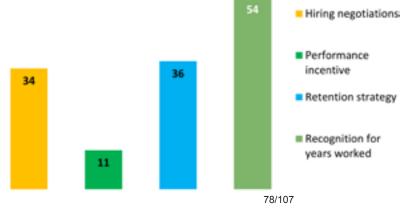
For Mid-Level Managers, those in smaller organizations (below \$250,000) also tend to receive up to 40 hours (67%), but for organizations with higher revenues (over \$3M), the majority (63%) receive over 120 hours of PTO.



Similarly, Entry-Level
Employees in smaller
organizations are more likely
to receive 40 hours or less,
with 50% of employees in
organizations below \$250,000
receiving up to 40 hours.
However, in organizations with
revenues over \$8M, 43% of
Entry-Level Employees receive
over 120 hours of PTO.

Additional PTO Practices shared by Respondents:

 Unlimited PTO: Around 5% of organizations now offer unlimited paid time off, giving employees maximum flexibility. This progressive policy is becoming more common in certain industries, especially in fields like tech or other professional services, and eliminates the need to track specific holiday or vacation days.



• **Shutdown periods:** Around 5% of companies offer shutdowns (such as a 10-day closure at the end of the year), often coupled with a few paid holidays.

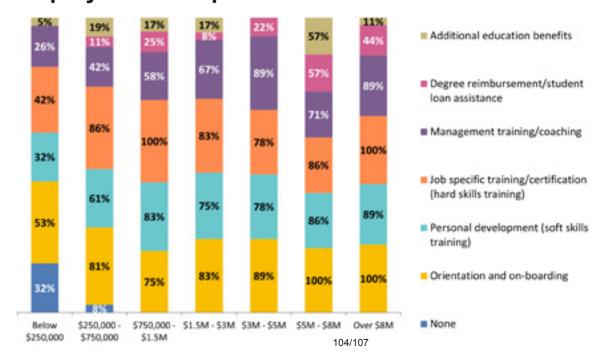


The data reveals that nonprofit organizations offering sabbaticals for CEOs and C-suite executives are relatively uncommon, with trends showing increased availability of sabbaticals at higher revenue levels. Among organizations with revenues below \$250,000, only 10% offer sabbaticals to their CEO, and this percentage decreases to 6% for C-suite executives.

As organizational revenue increases, the likelihood of offering sabbaticals also rises, though still remaining modest. For CEOs, 29% of organizations with revenues between \$5M and \$8M provide sabbaticals, compared to just 8% of organizations with revenues between \$750,000 and \$1.5M. For C-suite executives, 22% of organizations with revenues between \$3M and \$5M offer sabbaticals, while organizations with lower revenues generally do not offer this benefit.

Overall, 11% of organizations offer sabbaticals to their CEO, and 7% offer them to C-suite executives. This suggests that sabbaticals are more commonly provided as organizations grow in size, but they remain a relatively rare benefit across the sector.

Employee Development

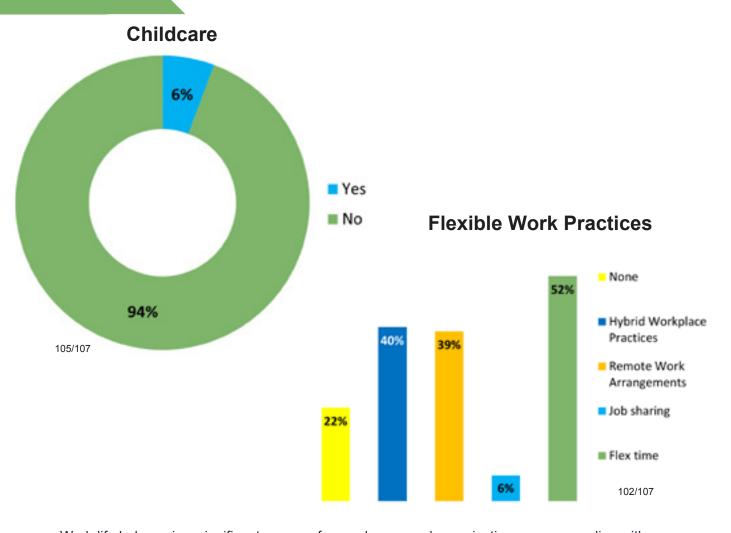


The data shows that organizations across different revenue categories prioritize a range of employee development opportunities, with certain types of training consistently favored. Personal development, including soft skills training, is widely supported, with participation increasing as revenue grows. For example, even at the lowest revenue bracket (below \$250,000), 32% of organizations offer personal development training, and this trend continues upward, reaching 89% for organizations over \$8M.

Job-specific training or certification (hard skills) is another area of significant investment, with many organizations offering this across all revenue levels. In fact,100% of organizations between \$750,000 and \$1.5M as well as those over \$8M provide job-specific training, showing a commitment to equipping employees with essential, role-specific skills. Management training and coaching also feature prominently, with many organizations offering this as a key development focus.

Degree reimbursement or student loan assistance is less common but still present, particularly in larger organizations. This benefit tends to increase with organizational size, with 57% of organizations in the \$5M–\$8M range and 44% of those over \$8M offering it, indicating a focus on supporting long-term educational goals for employees.

Overall, the data reveals a consistent investment across organizations in both personal development (soft skills) and job-specific (hard skills) training, with growing emphasis on management coaching and educational support as organizations increase in size.



Work-life balance is a significant concern for employees and organizations are responding with various benefits designed to meet these needs. Nonprofit organizations are placing a stronger emphasis on offering work-life balance benefits to improve employee satisfaction and retention. In our study, 6% of respondents are offering child care assistance. Flexible work arrangements, such as remote work and adjustable schedules, have become a key offering. Organizations in our survey responded that 52% offer flex time while 40% offer hybrid workplace practices and 39% offer remote work arrangements. This shift has been driven largely by changing workplace expectations and the increasing demand for work-life balance.

These benefits reflect a broader trend in the nonprofit world toward creating a balanced, supportive, and sustainable workplace culture. While some in the survey further commented that there are situations in which remote work is a challenge or not offered, others cited that without a physical office space all employees work remotely. There is variation in how respondents address workplace flexibility, but an overwhelming majority are working to address this balance in their workforce.

Here is a compilation of other benefits offered to employees and collected in this study:

- Tuition Reimbursement
- Free access to self-care Apps
- Additional PTO
- Free health care
- Identity Theft Protection
- Legal Planning
- Stipend to help cover health premium costs Life Insurance Benefits
- Paid mental health days
- QSEHRA
- Wellness Stipend
- On-staff PT therapist
- Area Discounts
- Additional Continuing Education
- Cell phone stipends

- Holiday Bonus
- Bereavement Pay
- Conference Attendance
- Travel Benefits
- Reimbursement for licensure fees and professional dues
- Apparel allowance
- Company vehicle
- Annual personal retreat day
- Shortened work week with pay (Friday afternoons off)
- Family membership for local attractions

Conclusion

With insights gained in reviewing the data provided in this study, the following recommendations can be helpful next steps:

- 1. Conduct Internal Reviews: Conduct an internal review of current compensation strategy, including pay and benefit policies and practices. Review areas where pay inequity might be a risk. Create a way to provide overall compensation (wage and benefit data) to prospective and current employees, highlighting overall compensation as a package.
- 2. Leverage Benchmarking Resources: This study provides a valuable tool for comparing your nonprofit's compensation practices with those of similar organizations in your geographic area and with comparable budget sizes. In addition to this study, many nonprofits can access benchmarking tools through industry associations or broader organizational networks. Include Living Wage data in your benchmarking process.
- **3. Engage Stakeholders:** Involve key stakeholders, including board members, senior leadership, and HR, in discussions about necessary adjustments. Be sure that your approach to total compensation matches the vision and mission of your organization.
- **4. Monitor and Adjust:** Continuously monitor the impact of changes on employee satisfaction and retention, and make adjustments as needed. Due to ever-changing external factors, flexibility to consider adjustments as needed is key.

At Venture Resourcing LLC, we're committed to helping organizations thrive by offering insights and tools to attract, appropriately compensate, develop, and retain their talent. While we understand each organization is unique, we hope this comprehensive compensation study provides valuable analysis that supports you in reaching these important goals.

And finally, Venture Resourcing and the Community Foundation of Elkhart County would like to extend our sincere thanks for your time and participation in this study. We're grateful for the trust you've placed in us and are honored to support your organization in shaping a compensation strategy that's both thoughtful and sustainable. Together, we can continue building strong, engaged teams that drive the mission-centered work at the heart of your organization.





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