## $\$$ Nonprofit Salary Update How does your salary compare?

The composite executive with the highest annual income in a U.S. nonprofit is the CEO of an international or national organization with 500 or more employees and an annual budget of $\$ 50,000,000$ or more. This composite individual is probably with a performing arts organization, manufacturing trade association, a communications trade association, a social-welfare organization, a health-care organization, an insurance trade association, or a real estate trade association. While the median income of nonprofit CEOs is $\$ 73,000$, some of the highest-paid make well in excess of $\$ 600,000$.

Below are the median incomes of other nonprofit jobs, as revealed in a survey of over 62,000 employees in 124 benchmark jobs in 1,709 nonprofit organizations. This information is reported in Compensation in Nonprofit Organizations, a two-volume, 1,654-page statistical analysis of compensation practices in the nonprofit sector. Copies of the full report are available for $\$ 295$ from Abbott, Langer \& Associates, Dept. ART, 548 First Street, Crete, Illinois 60417, 708-672-4200, www.abbott-langer.com.

These survey results are especially useful in light of the Intermediate Sanctions Act, which lets the IRS punish nonprofit organizations that permit excessive compensation. The IRS has recently stepped up enforcement of this law. To avoid penalties, your salaries must conform to those of similar organizations. (See these Nonprofit World articles: "Expectations for Nonprofit Boards are Changing," Vol. 19, No. 3, "How to Be Sure Compensation Is Reasonable," Vol. 17, No. 1, and "Avoiding the Snares of Intermediate Sanctions," Vol. 14, No. 6 on the Society's Web site, www.snpo.org.)

## Median Annual Incomes in Nonprofit Organizations

Chief Legal Officers ..... \$120,750
Caseworkers ..... \$35,000
Directors of Government Relations ..... \$76,975
Special Events Fundraising Managers ..... \$34,000
Publishers ..... \$66,461
Chief Financial Officers ..... \$64,000
Editors (Books \& Periodicals) ..... \$63,627
Field Staff Directors ..... \$57,550
Planned Giving Managers ..... \$56,375
Marketing Directors ..... \$55,703
Directors of Conventions ..... \$53,500
Human Resources Managers ..... \$50,000
Marketing Development Managers ..... \$48,720
Directors of Member Services ..... \$47,070
Directors of Public Relations ..... \$45,000
Directors of Program Services ..... \$44,500
Curators ..... \$44,127
Registered Nurses ..... \$40,750
Sales Managers ..... \$40,200
Donor Research Managers ..... \$39,000
Directors of Information ..... \$38,000
Training Generalists ..... \$33,780
Client Records Managers .....  33,750
Directors of Volunteers ..... \$33,000
Secretaries to CEOs .....  32,550
Artistic Directors ..... \$31,815
Physical Therapy Aides ..... \$31,528
Senior Account Clerks ..... \$30,641
Nutritionists ..... \$29,651
Food Service Managers ..... \$28,750
Payroll Clerks .....  227,439
Outreach Workers ..... \$25,000
Gift Shop Managers .....  24,600
Maintenance Workers .....  21,883
Day Care Teachers ..... \$20,928
Clerk-Typists .....  19,920
Grant Proposal Writers $\$ 37,000$ Cooks
\$17,617
Medical Assistants .....  17,246 .....  17,246

