## S 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
Directors of Government Relations	\$76,975
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	
Human Resources Managers	
Marketing Development Managers	
Directors of Member Services	
Directors of Public Relations	\$45,000
Directors of Program Services	\$44,500
Curators	
Registered Nurses	
Sales Managers	
Donor Research Managers	
Directors of Information	
Grant Proposal Writers	
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Caseworkers	\$35,000
Special Events Fundraising Managers	\$34,000
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	\$27,439
Outreach Workers	\$25,000
Gift Shop Managers	\$24,600
Maintenance Workers	\$21,883
Day Care Teachers	\$20,928
Clerk-Typists	\$19,920
Medical Assistants	\$17,617
Cooks	\$17,246