

Executive Summary

The *2023 Northeast Florida Nonprofit Compensation and Benefits Survey* was commissioned by the Nonprofit Center of Northeast Florida to illustrate nonprofit compensation and benefits practices in the Northeast Florida region.

Conduct of the Survey

The *FAIRPAY* nonprofit salary and benefits model and software application was utilized. The survey was conducted by Nonprofit Compensation Associates, Inc., based in Oakland, California.

All 501(c)(3) nonprofit organizations with at least one paid employee, operating within the counties of Baker, Clay Duval, Flagler, Nassau, Putnam and St. Johns were invited to participate. Northeast Florida nonprofit organizations were sent a link via email to the online survey instrument, which afforded complete confidentiality. Organizations had twelve weeks in which to participate. Participants were asked to provide compensation and benefits data effective as of February 1, 2023.

The *2023 Northeast Florida Nonprofit Compensation and Benefits Survey* provides the results of the data collected. To ensure the confidentiality of all data, a minimum number of responses were required for each statistic. Where appropriate, compensation was reported utilizing the 25th percentile, median (50th percentile), 75th percentile and average. Reporting was also done, where appropriate, according to the organization's location, annual operating expenses, field of service, total number of employees and by the employees' gender. Insurance and retirement benefits are delineated as well as other compensation and employment practices.

Findings

Eighty-six (86) eligible nonprofit organizations that employ over 6,000 people completed the survey instrument. Data was compiled on more than 3,000 individual salaries (the number that met the criteria for reporting purposes) that were categorized into 106 job titles.

The annual operating expenses of participating nonprofits range from under \$100,000 to over \$50,000,000 per year. The median annual operating expenses among participating organizations is \$2,000,000. Organizations are divided into five categories based on their annual operating expenses.

Seventy-six percent of participating nonprofits define a full-time workweek as 40 hours per week; six percent use 37.5 hours and twelve percent use 35 hours. The remaining seven percent are predominantly small nonprofits with a less structured policy.

Sixty-three percent of employees at participating organizations work full-time while 37 percent work part-time. The participating organizations experienced annual voluntary turnover rates of 23 percent for full-time employees and 29 percent for part-time employees during the past year.

Seventy percent of the participating organizations' executive directors are female; 30 percent are male.

Benefits: Paid Time Off

Thirty-six percent of participating nonprofits provide full-time employees with specific, separate numbers of paid days off for vacation, holiday and sick leave. Fifty-eight percent have a PTO (Paid-Time-Off) program instead, giving employees a set number of days off to be taken for any purpose, in addition to holidays. Another six percent, mostly small organizations, have a less formal policy.

Forty-nine percent of nonprofits with part-time employees offer paid time off to their part-time staff. More than half of these organizations require that those employees work a minimum work schedule to be eligible, with an average of 24 hours per week required.

Ninety-four percent of participants report having a formal policy regarding paid time off. This includes 85 percent of surveyed organizations that have one vacation schedule for all employees, often giving an increasing number of vacation days the longer an employee remains with the organization, and nine percent with two or more schedules depending on the type of employee. Surveyed nonprofits provide an average of 11.2 paid holidays as well as an average of 9.2 paid sick days per year.

Benefits: Insurance & Retirement

Eighty-one percent of surveyed nonprofits offer some type of medical insurance to full-time employees. The likelihood that an organization offers medical insurance benefits to employees varies by the size of the organization, with smaller organizations much less likely to offer medical insurance than larger organizations. Overall, fifty-eight percent of organizations offer a traditional health plan, 16 percent offer a cafeteria plan, seven percent pay a stipend directly to employees for the purchase of their own insurance coverage and nineteen percent offer no insurance benefits.

Of the respondents who have part-time employees, 70 percent indicate that only full-time employees are eligible; 28 percent indicate that their part-time employees are eligible for medical insurance coverage, as long as they maintain a minimum number of hours per week (on average, 29 hours per week). The remaining two percent are eligible regardless of work schedule.

Seventy-two percent of surveyed organizations provide some type of retirement benefit to their full-time employees. For these employers, tax-sheltered annuities such as 401(k) and 403(b) plans are by far the most popular type (56 percent of all organizations participating in this study), followed by IRA/SEP-IRA/Simple IRA plans (16 percent) and other defined contribution plans (four percent). Several organizations offer more than one type of plan.

Eighty percent of those with retirement benefits have plans in which both the employer and the employee contribute to retirement. In thirteen percent, only the employee contributes, and in five percent, only the employer contributes.

Organizations that contribute to employees' retirement plans were asked to describe that contribution. Eighty-nine percent indicated that they contribute some percentage of each employee's annual salary, usually the same for all employees. If the percentage increases with an employee's length of service, organizations entered the highest percentage, or cap, of an employee's salary that would be contributed. The range of all percent of salary responses is from two to ten percent, with an average response of 4.4 percent.

Compensation

In general, male CEOs/Executive Directors earn higher pay than do females. The median base pay for all CEOs/Executive Directors in the sample is \$124,200 per year; for men, the median base pay for CEOs/Executive Directors is \$140,000 per year; for women, the median base pay for CEOs/Executive Directors is \$121,888 per year. A clear majority (70 percent) of all CEO/Executive Directors in the sample are women.

The median base pay for all non-executive employees represented in this survey is \$40,000. Among men in non-executive positions, the median pay is \$38,490. Among women in non-executive positions, the median pay is \$40,000. Of the 106 jobs reported, 29 of them have overall median base pay levels of less than \$40,000.

Many participating nonprofits use more than one method to grant salary increases. Merit/performance was cited by 55 percent, across-the-board increases by 42 percent, cost of living by 36 percent and length of service by eight percent. Seventy-nine percent of participating organizations expect to have salary increase budgets in their current fiscal year.

Eighty percent of the participating nonprofits report a performance review interval of one year, nine percent conduct reviews every six months, one percent conduct quarterly reviews, and nine percent have some other schedule or no set interval.

Sixty percent of surveyed nonprofits reported that they have a formal policy that allows for incentive pay for their CEO/Executive Directors.

Appendices include a list of survey participants, wage conversion formulas and tables and an alphabetical list of job titles.