

CapinCrouse Nonprofit Executive Compensation Study Report Summary

At the conclusion of your CapinCrouse Nonprofit Executive Compensation Study, you will receive a detailed report to help your organization make informed compensation decisions. Each CapinCrouse Nonprofit Executive Compensation Study report includes the following section and exhibits.

Narrative

Our detailed narrative includes:

- The definition of a disqualified person as it pertains to Internal Revenue Code (IRC) Section 4958
- A description of the requirements for meeting the IRS rebuttable presumption of reasonableness and the two elements of compensation analysis as they pertain to the Rebuttable Presumption of Reasonableness
- Additional aspects of compensation that must be considered beyond cash compensation and the standard nontaxable benefits
- A list of the data sources that were used for the compensation comparable analysis
- Insight on the importance of drafting and using a comprehensive compensation philosophy and policy
- A compensation philosophy and policy template you can adapt for your organization

Exhibit A

Exhibit A contains tables of the raw data from the databases used for each specific parameter, such as industry, organizational size, and geographic location. Each table lists the:

- Database used
- Internal job title being studied
- Database job title
- Geographic location of the data pull
- Criteria such as operational revenue amount or staff size
- Number of data points represented in the data pull

To complete our analysis, we determine and apply an additional percentage to base compensation based on nontaxable benefits and wisdom factors specific to your organization that have been deemed by the IRS to contribute to the total compensation calculation.

Exhibit B

This section contains the job descriptions your organization provided for the positions in the study. This gives all stakeholders easy access to the job descriptions for internal discussions. It also provides insight into the keyword matching used within the databases.

Exhibit C

This portion of the report is a visualization of the peer comparison data points for each executive position in the study. Many of our clients use this section for their internal discussions because it presents the most relevant data in a format that is easy to read and understand.

Each bar in the chart is clearly labeled and broken down into 10th, 25th, 50th, 75th, and 90th percentiles for comparison. (For example, an executive at the 25th percentile of a certain data point is being paid more than 25% of his or her peers.)

Please [contact us](#) with any questions or to get started with your CapinCrouse Nonprofit Executive Compensation Study.