The 2025 Non-Profit Compensation & Benefits Benchmarking Survey Results Reveal

Wednesday, November 12, 2025

Presented by

BARNES DENNIG
CPAs and Advisors

HAUSER

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Survey Overview & Financial Insights

General Overview

- Survey data was collected from September 2 – October 6, 2025.
- Results include the responses of 118 companies.
- Compensation data for 9 positions common in non-profits.

Profile of Participating Companies

- Participant Industry, Size, Annual Budget, Geographic Coverage and Workforce Demographics

Business Insights

- Turnover/Staffing
- Financial Metrics
- Pay Increases
- Non-Traditional Compensation Strategies

Salary and Hourly Compensation Summaries

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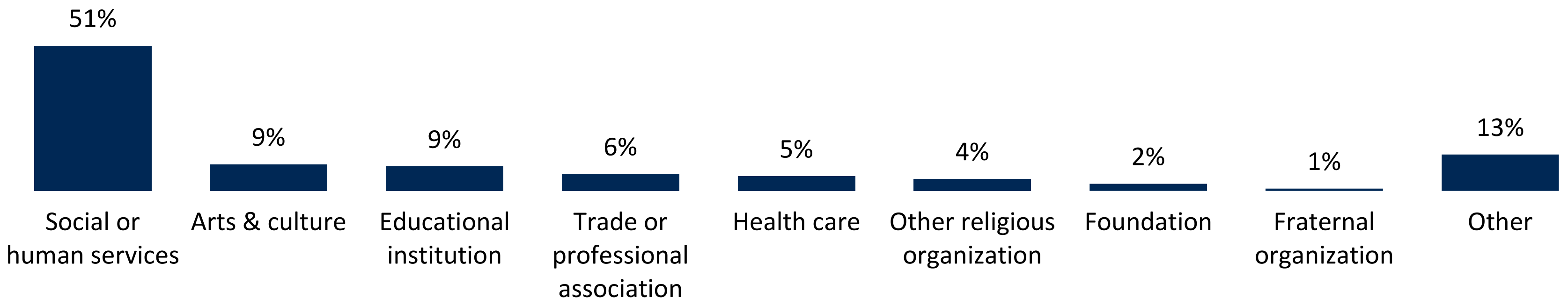
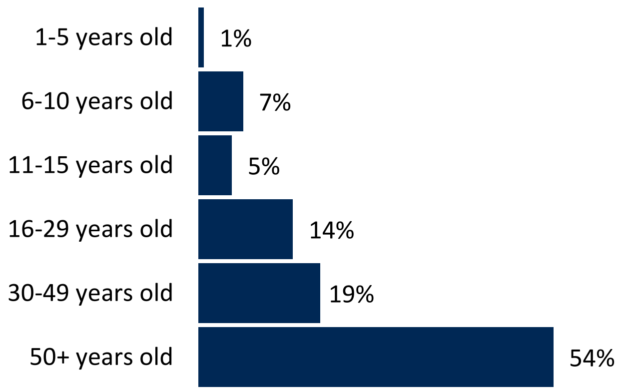
Profile of Participating Companies

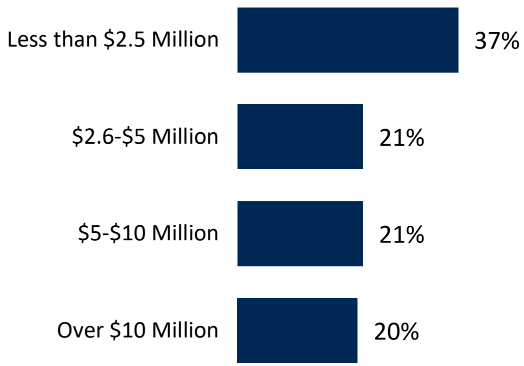
Industry Sector



Years in Business

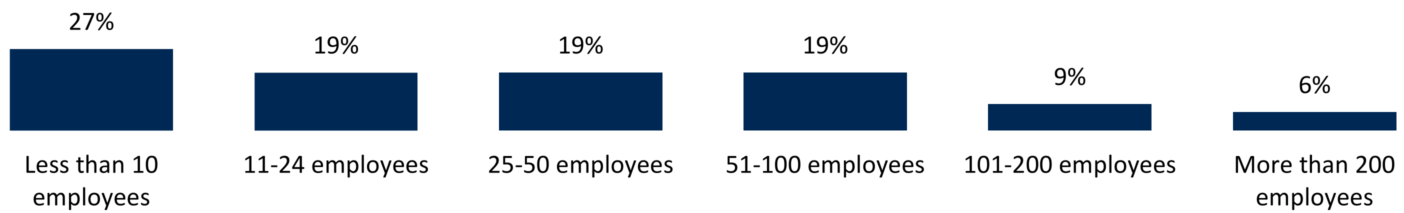


Annual Budget



Profile of Participating Companies

Company Size/FTE Employees

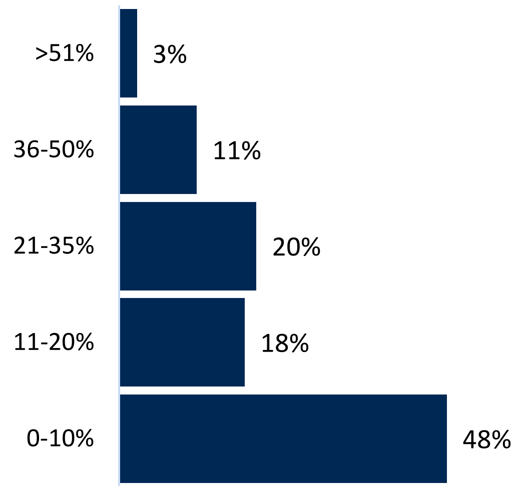


Average Number of Employees by Race and Gender

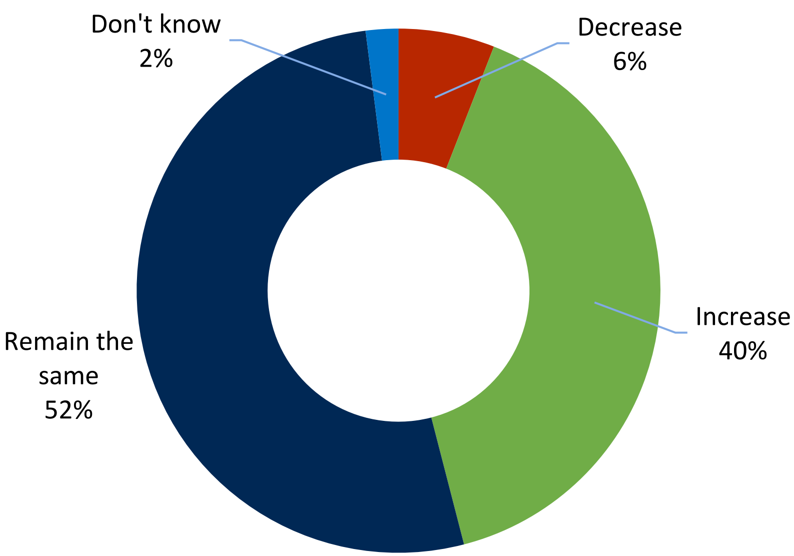
	Executive Team			All Employees		
	Males	Females	Non-Binary	Males	Females	Non-Binary
Asian	-	1.3%	-	3.2%	4.8%	-
Black or African American	5.5%	13.0%	0.4%	9.7%	13.3%	1.3%
Hispanic or Latino	1.7%	1.3%	-	5.7%	7.8%	0.2%
Native American Indian or Alaskan	-	0.4%	-	0.6%	1.7%	0.2%
Native Hawaiian or Other	-	-	-	0.6%	0.4%	-
Pacific Islander	0.4%	-	-	0.6%	0.8%	-
White	29.8%	43.7%	0.4%	16.5%	20.3%	2.3%
Two or More Races	0.8%	1.3%	-	3.4%	6.3%	0.4%

Business Insights: Turnover/Staffing

Approximate staff turnover percentage in 2024

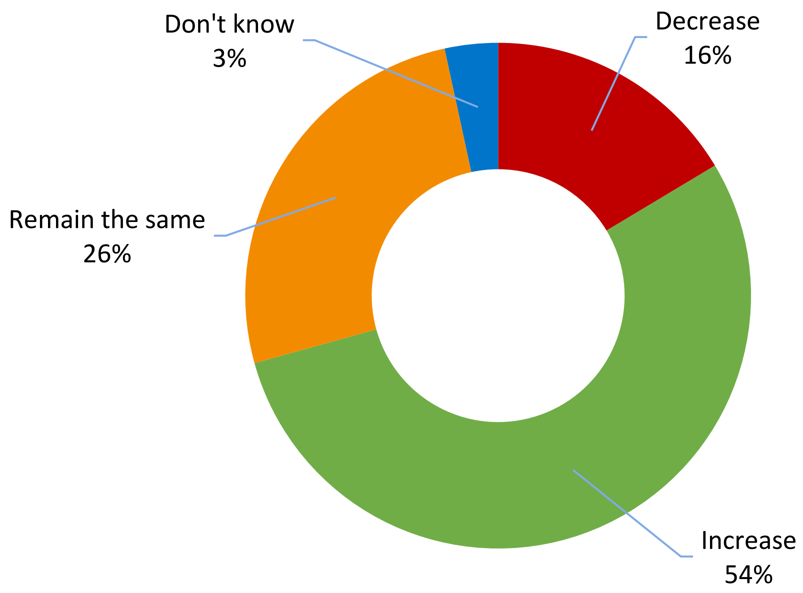


In 2026 anticipated number of staff within your organization will?

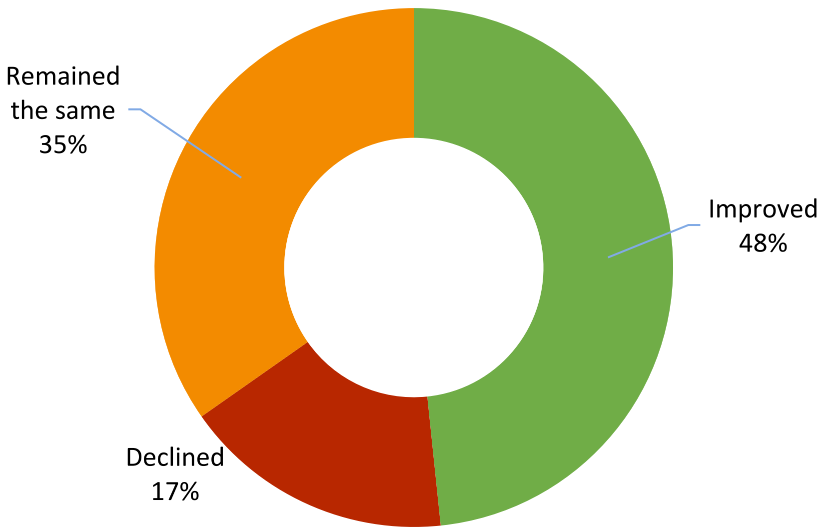


Business Insights: Financial Metrics

In 2026, do you anticipate your organization's revenues will:

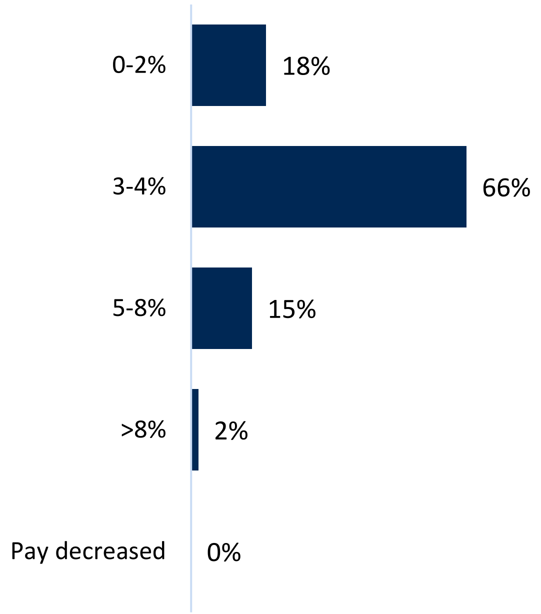


In 2025, your financial position as compared to 2024:

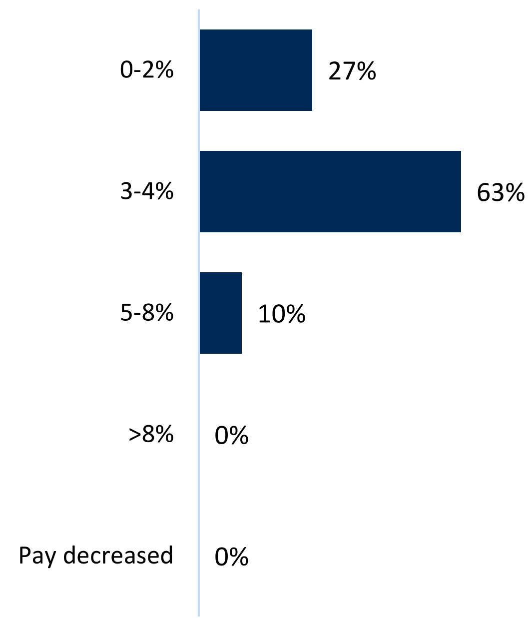


Business Insights: Pay Increases

On average, what was the range of pay increases last fiscal year?



On average, what is the expected range of pay increases this fiscal year?



Business Insights: Non-Traditional Compensation Strategies

PTO/Time Off (56 mentions)

- Additional PTO
- PTO carryover/donations/borrowing
- Restoration or “end-of-year” week off
- Holiday time
- Flexible holidays/floating holidays
- Extended illness/sick time
- Bereavement/jury duty
- Maternity/paternity leave
- Sabbatical

Flexible/Hybrid Work (40 mentions)

- Work from home/remote work
- Four-day work week/32-hour work week

Retirement & Additional Benefits (14 mentions)

- 401(k)/403(b)/SIMPLE IRA matching
- 457(b)/457(f) deferred comp plans
- Extra pay/stipends (e.g., phone, internet, mileage)

Health & Wellness (6 mentions)

- Direct primary care clinic
- Wellness stipend/wellness days
- Gym reimbursement
- HSA contribution
- Pay in lieu of medical benefits

Education/Development (3 mentions)

- Tuition reimbursement/free tuition
- $300 annual physical/spiritual development fund

Recognition (7 mentions)

- Gift cards/anniversary rewards
- Employee recognition rewards
- Paid lunch breaks
- “Summer Fridays”

Compensation Data: Summary

2025 Average Metrics

Job/Position	# Reporting	Base Salary	Average incentive as a total percentage of pay (%)	Bonus	Total Compensation	Average Hours Worked Per Week	Years of Experience
Executive Director/CEO/President	115	$153,765	13.0%	$26,463	$161,624	43.9	19.5
Chief Operating Officer/Vice President of Operations	57	$116,302	14.2%	$20,818	$119,891	41.6	17.0
Finance Director/CFO	53	$120,534	15.0%	$25,032	$125,758	38.8	15.1
Controller/Accountant	40	$85,439	-	$3,572	$85,911	39.1	13.9
HR Director/Manager	40	$89,562	-	-	$90,831	39.6	15.2
IT Director/Manager	34	$87,195	6.0%	$5,920	$88,101	39.9	13.9
Marketing/Communications Manager	58	$75,220	7.0%	$3,072	$75,877	38.6	12.6
Development Director	68	$88,339	8.8%	$4,349	$89,385	39.8	10.9
Program Director	75	$81,406	9.2%	$4,882	$82,663	39.2	11.6

Note: Base Salary and Bonus figures may not equal Total Compensation.

Note: "-" = insufficient # of organizations reporting.

Survey Overview & Benefits Insights

Benefits Overview

- **What Are You Offering Compared to Other NFPs?**
- **Plans Offered and Funding Strategies**
- **Have You Considered Self-Funding?**
- **Who is Paying for the Coverage**
- **Deductible and Copays**
- **Spending and Savings Accounts**

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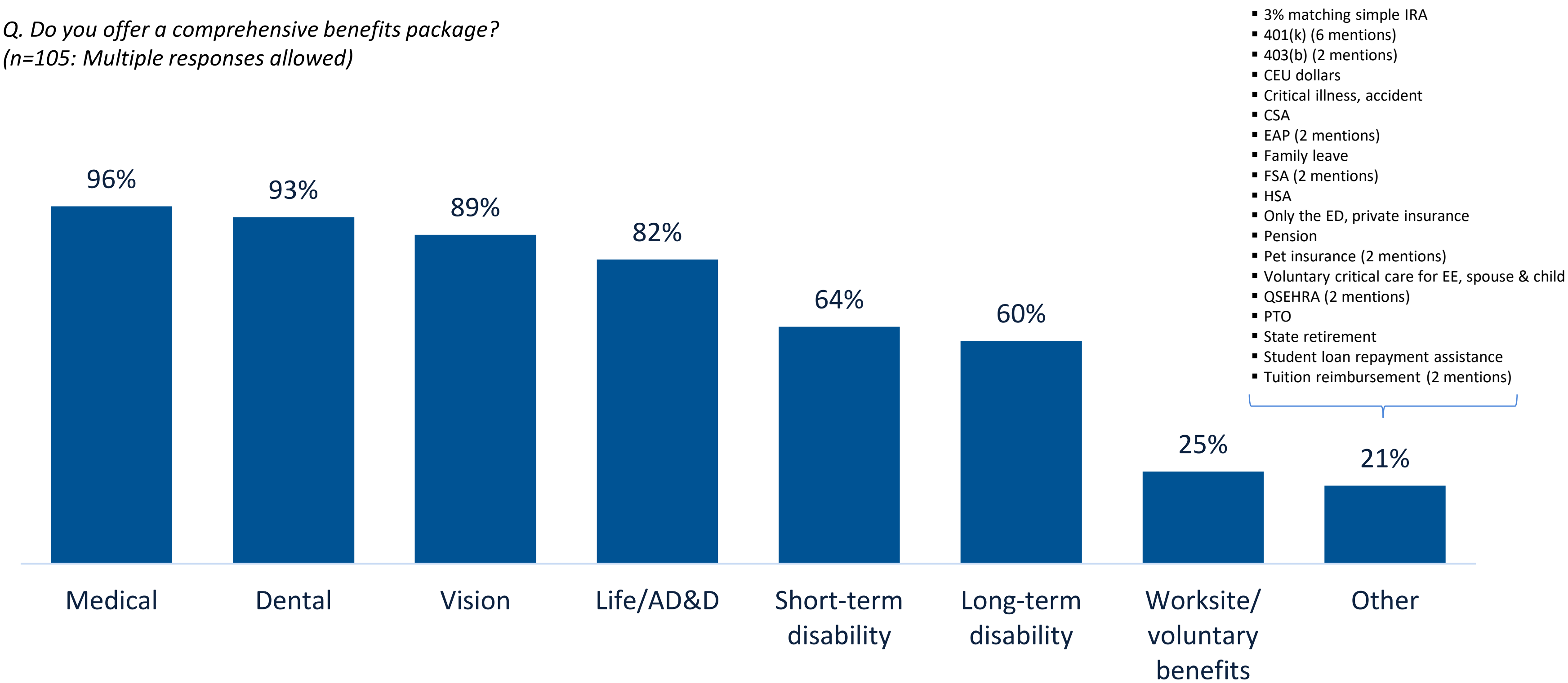
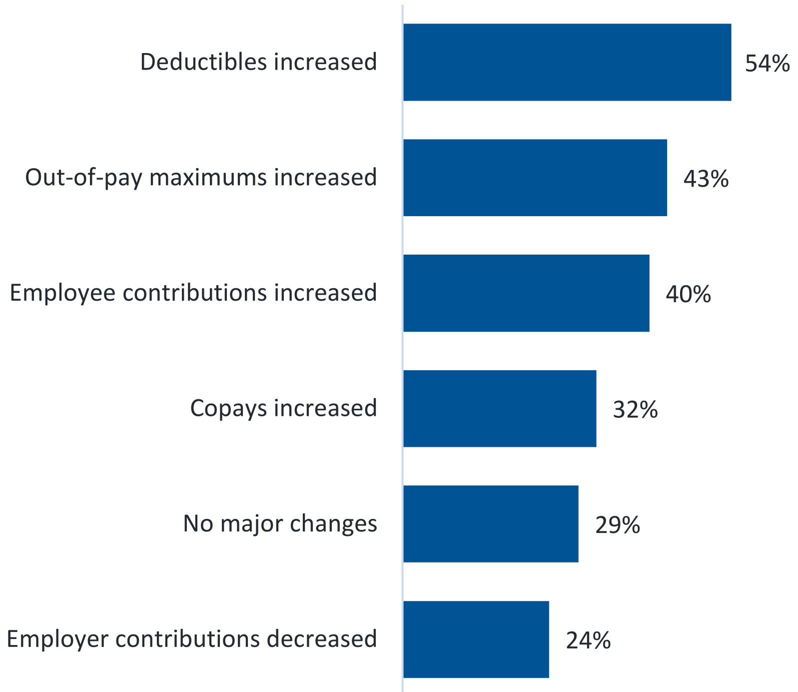
Benefits Information: What Are You Offering Compared to Other Non-Profits

Q. Do you offer a comprehensive benefits package?
(n=105: Multiple responses allowed)

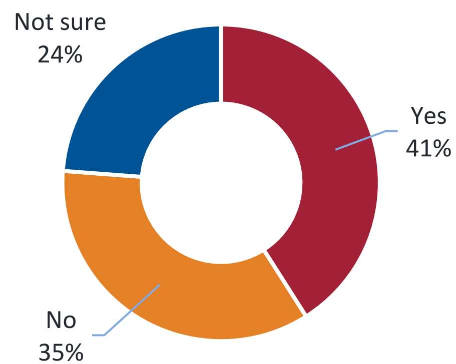


Benefits Information: Plans Offered and Funding Strategies

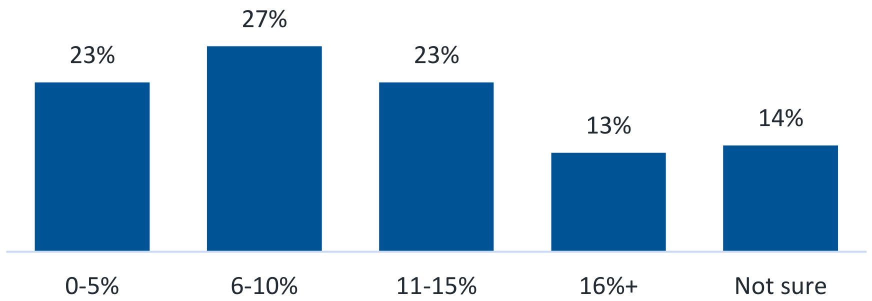
Q. How have your plan costs changed over the past 3 years? (n=104: Multiple responses allowed)



Q. Are employee cost increases outpacing wage increases? (n=1045)



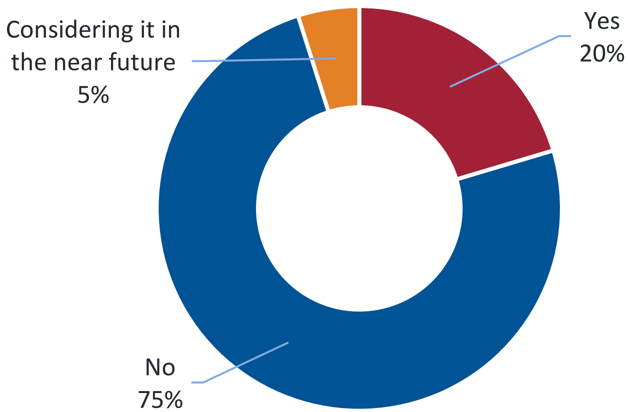
Q. What is your average annual medical cost increase before plan design changes or cost-shifting? (n=106)



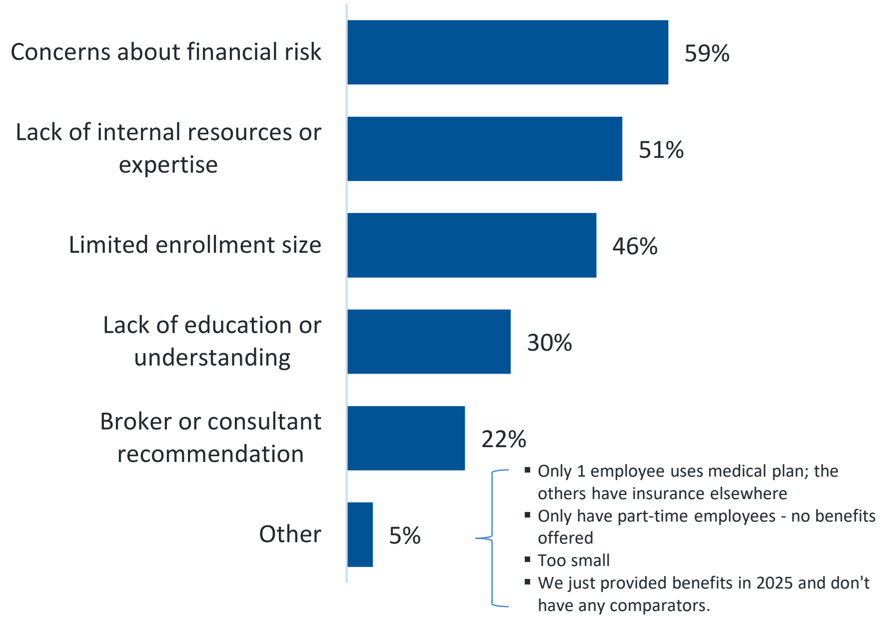
Benefits Information: Have You Considered Self-Funding

The vast majority of organizations (75%) said they have not considered making the transition to a self-funded medical plan. The primary reason for not self-funding were concerns about financial risk (59%) and lack of internal resources or expertise (51%).

Q. Have you considered making the transition to a self-funded medical plan?
(n= 103)

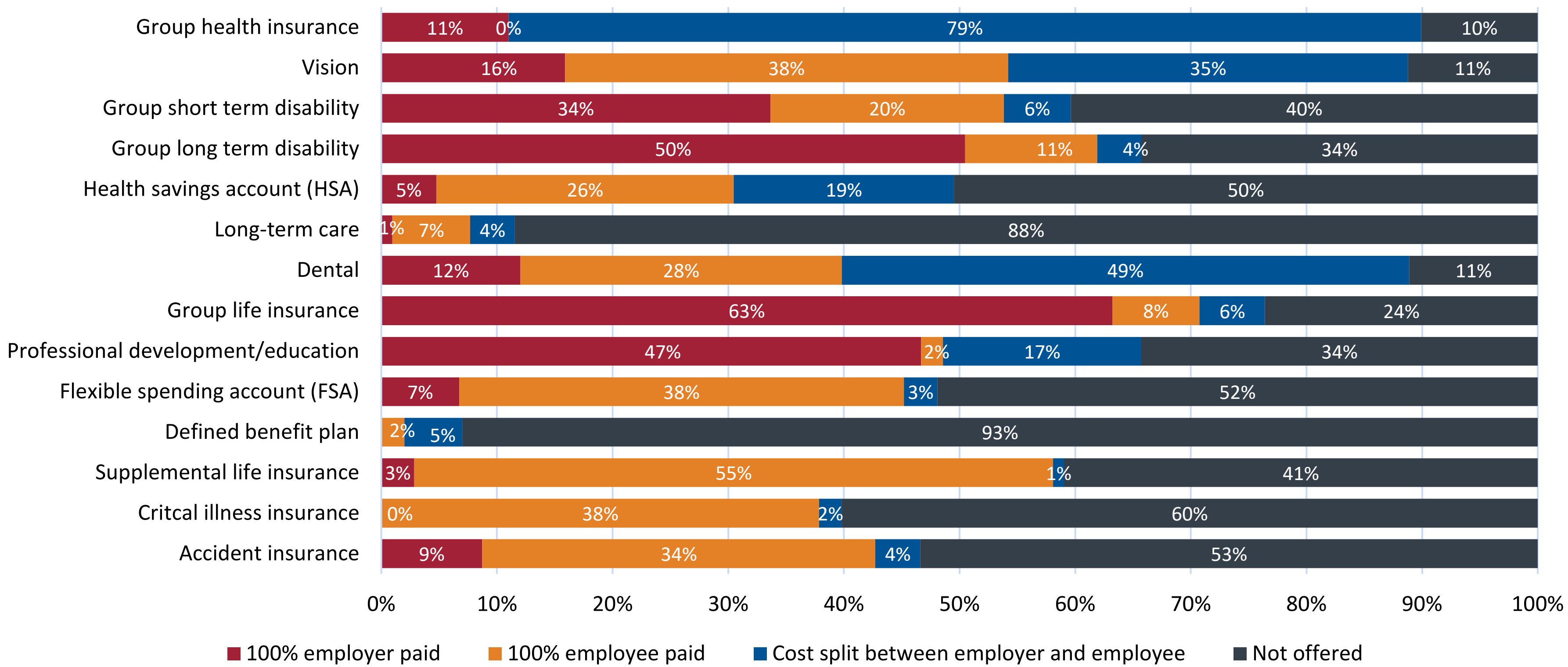


Q. If no, what are the primary reasons you've chosen not to self-fund?
(n= 83: Multiple responses allowed)



Benefits Information: Who is Paying for the Coverage

Q. If you offer the following benefits, please indicate if they are paid fully by the employer, paid fully by the employee, or the cost is split between the employer and employee.
(n=109: Multiple responses allowed)



Benefits Information: Deductible and Copays

Participating companies offer diverse employee benefits.

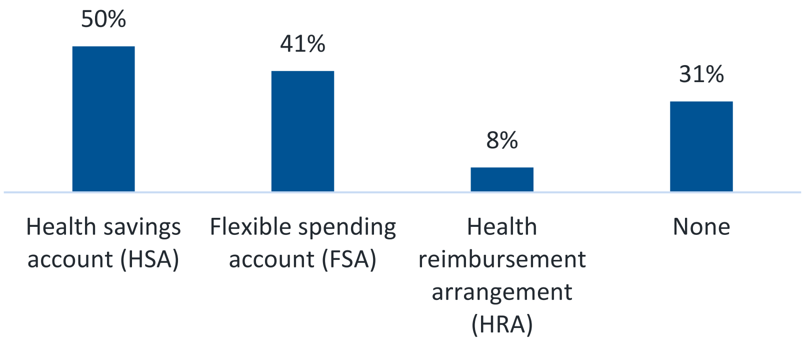
Q. Please describe your benefit coverage:

	PPO			HDHP		
	n=	Average	Median	n=	Average	Median
Primary care copay ($)	56	$26.43	$30.00	NA	NA	NA
Specialist copay ($)	57	$57.97	$55.00	NA	NA	NA
ER copay ($)	51	$343.53	$350.00	NA	NA	NA
Urgent care ($)	56	$72.77	$75.00	NA	NA	NA
Deductible - single in-network ($)	**56**	**$2,759.82**	**$2,500.00**	**30**	**$4,086.67**	**$3,750.00**
Deductible - single out-of-network ($)	37	$6,567.57	$6,000.00	17	$9,100.00	$9,600.00
Deductible - family in-network ($)	**55**	**$5,433.64**	**$5,000.00**	**31**	**$7,648.39**	**$7,000.00**
Deductible - family out-of-network ($)	37	$13,500.00	$12,000.00	17	$18,705.88	$19,800.00
OOP max - single in-network ($)	**55**	**$5,590.91**	**$6,000.00**	**29**	**$5,382.76**	**$5,000.00**
OOP max - single out-of-network ($)	37	$13,362.16	$12,500.00	17	$13,382.35	$13,700.00
OOP max - family in-network ($)	**55**	**$11,067.27**	**$11,100.00**	**29**	**$10,656.90**	**$10,000.00**
OOP max - family out-of-network ($)	36	$26,601.39	$23,400.00	16	$27,000.00	$26,600.00
Hospital in-patient flat amount ($)	11	$1,268.18	$750.00	2	-	-
RX tier 1 ($)	52	$12.54	$10.00	14	$12.14	$10.00
RX tier 2 ($)	54	$43.13	$40.00	14	$44.64	$40.00
RX tier 3 ($)	53	$82.32	$75.00	14	$85.36	$77.50
RX tier 4 ($)	36	$293.42	$350.00	8	$318.75	$350.00

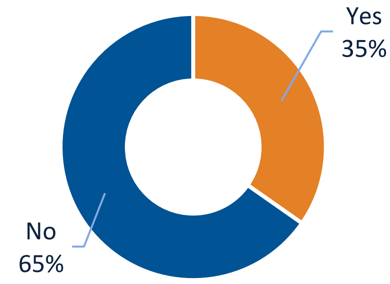
Benefits Information: Spending and Savings Accounts

Participating companies offer diverse employee benefits with half (50%) offering Health Savings Accounts (HAS's) and 41% offering Flexible Spending Accounts (FSA's). About one-third (35%) of the employers fund these accounts.

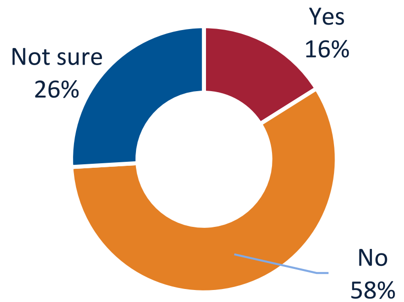
Q. Which spending accounts do you offer?
(n=107: Multiple responses allowed)



Q. Does the employer fund any of these accounts?
(n=95)



Q. Do you use a defined contribution strategy for allocating employer dollars toward benefits?
(n=97)



Q. If yes, specify amount:

- $40
- $50/$100/$150
- $75
- up to $150 a month
- $350
- $400 or $600/month/employee
- $450 individual, $988 family
- $500 (2 mentions)
- $500 HSA, $2000/$4000 FSA
- $700
- $750/$1200/$1500
- $1,000 (2 mentions)
- $1,200
- $1,200-$2,400
- $1,500 (2 mentions)
- $3,200
- $3,850
- Depends on HDHP plan selected
- HSA $1,000
- HSA only - difference in premium between HSA and PPO

A look Ahead | Economic Outlook

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A TRUSTED PARTNER since 1904

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Market Scorecard

- ***Ongoing bull market driven by:***
  - ***Resilient economic growth***
  - ***AI platform shift / infrastructure spend***
  - ***Pro-cyclical fiscal deficit***
  - ***Fed in easing mode***

- ***2Q market volatility driven by tariffs fears, growth scare***

- ***International diversification proving helpful YTD – Largest ROW outperformance vs US since 1993***

- ***Long-term interest rates lower YTD, but big picture "higher for longer" (i.e. structurally higher rates than GFC to COVID period) remains in place***

9/30/2025	1 Mo	3 Mo	YTD	Last 12 Months	Last 3 Years	Last 5 Years	Last 10 Years
S&P 500	3.65%	8.12%	14.83%	17.60%	24.91%	16.46%	15.29%
Russell 1000 Value	1.49%	5.33%	11.65%	9.44%	16.95%	13.87%	10.71%
Russell 1000 Growth	5.31%	10.51%	17.24%	25.53%	31.58%	17.56%	18.81%
Russell 2000	3.11%	12.39%	10.39%	10.76%	15.20%	11.55%	9.76%
MSCI EAFE	1.91%	4.77%	25.14%	14.99%	21.68%	11.15%	8.16%
MSCI EM (Emerging Markets)	7.15%	10.64%	27.53%	17.32%	18.19%	7.01%	7.98%
Bloomberg US Aggregate	1.09%	2.03%	6.13%	2.88%	4.92%	-0.45%	1.84%
Bloomberg Municipal Bond	2.32%	3.00%	2.64%	1.39%	4.73%	0.85%	2.34%
Bloomberg US High Yield - Corporate	0.82%	2.54%	7.22%	7.41%	11.08%	5.54%	6.16%
Bloomberg Global Aggregate	0.65%	0.60%	7.91%	2.40%	5.44%	-1.56%	1.14%
Bloomberg Emerging Markets USD Aggregate	1.11%	3.40%	8.51%	6.91%	10.37%	1.90%	4.02%

Source: FactSet, SYB Investment Team

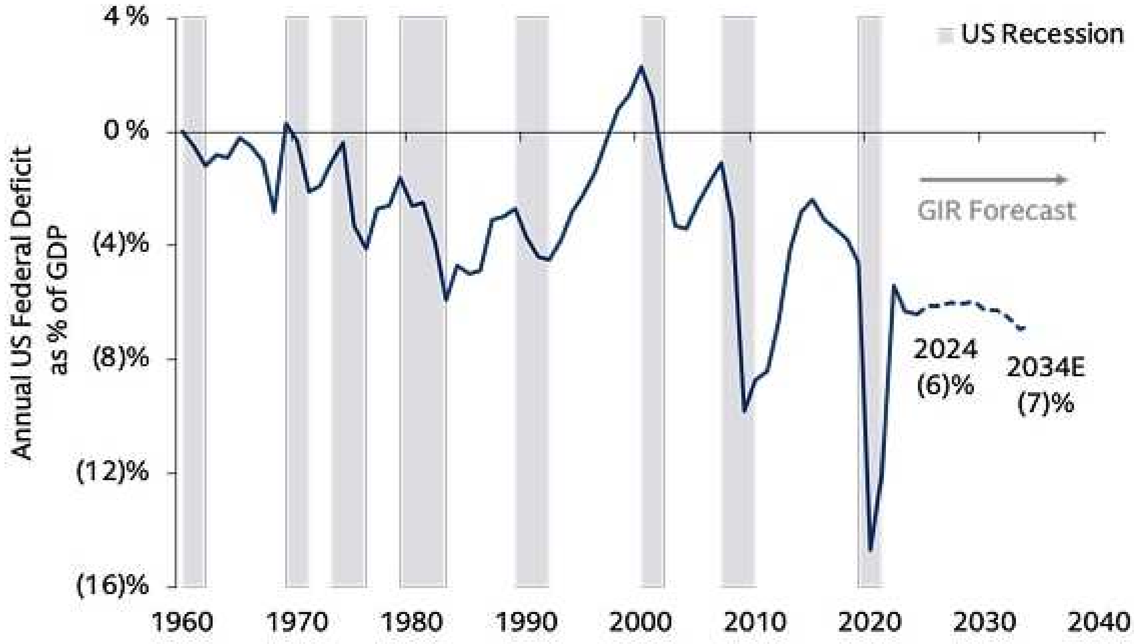
Macro Backdrop

- ***Downside economic risks have increased since March but recession odds still well below 50% for next 12 months***

- ***What matters for the economy and markets?***
  - ***Fiscal policy – “Business as usual” deficit spending***
  - ***Private sector wealth – Positive, but volatile***
  - ***Availability and cost of credit – OK***
  - ***Jobs/Wages – OK, but stagnant***

Government Deficit Spending

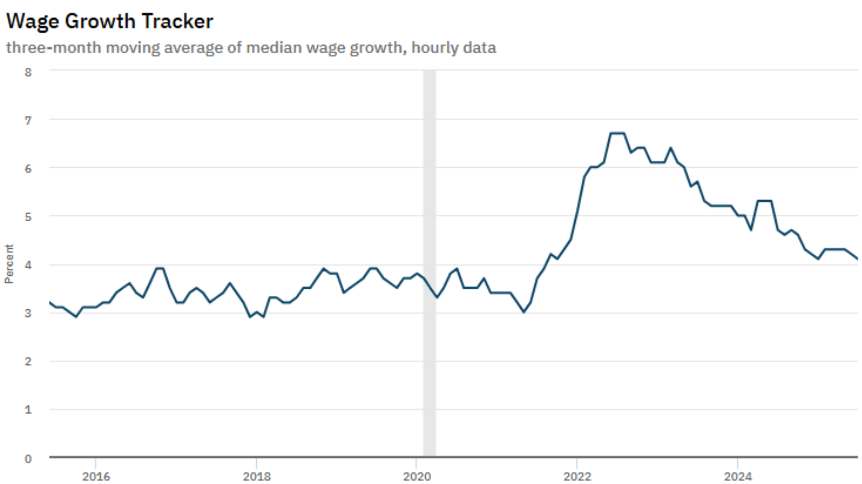
- ***Proactive fiscal policy and OBBB lock in deficits for as far as the eye can see***



Source: Bank of America, CBO

Wealth Effect

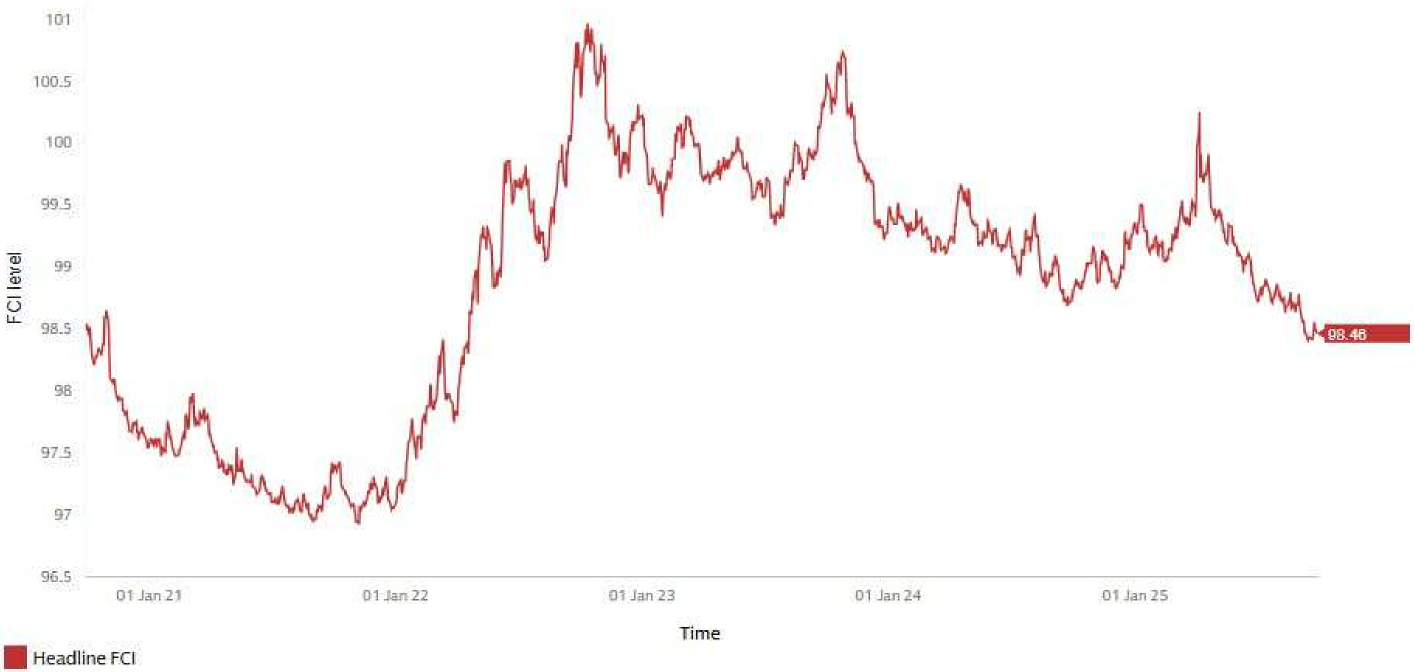
- ***Rising household wealth is a big part of why spending is improving even as income growth has slowed***



Source: Atlanta Fed, Irrational Exuberance

Credit & Financial Conditions

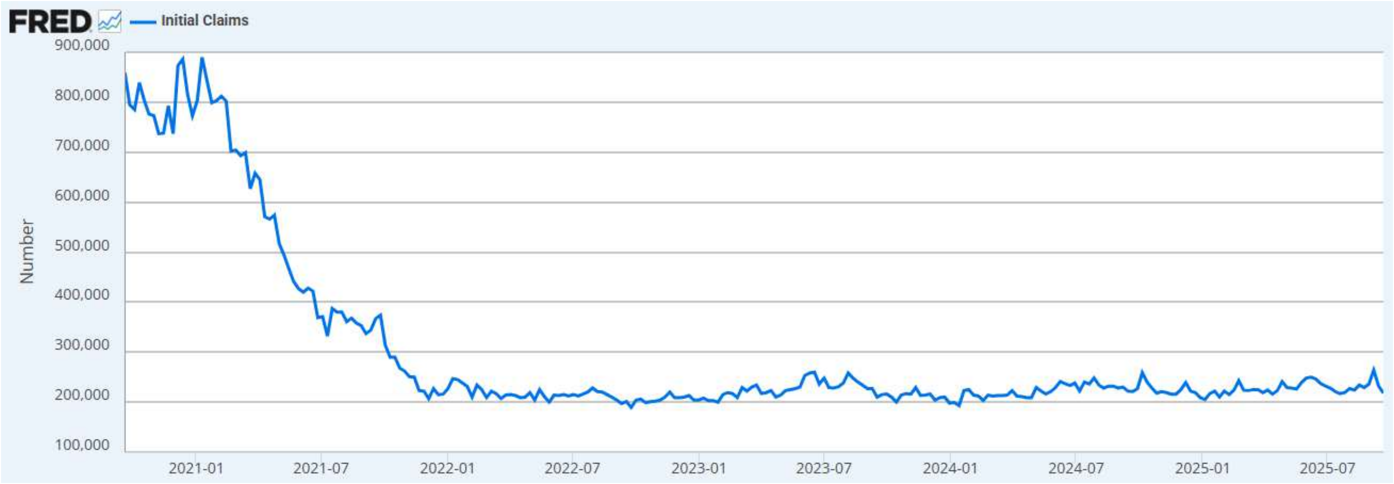
- ***Credit spreads close to narrowest ever***
- ***Bank lending standards incrementally tighter YTD, but loan growth steady at 3-4%***
- ***As a result, financial conditions most accommodative since last Fall following Fed rate cuts***
- ***Good news for economy, but doesn't imply rate cuts are needed***



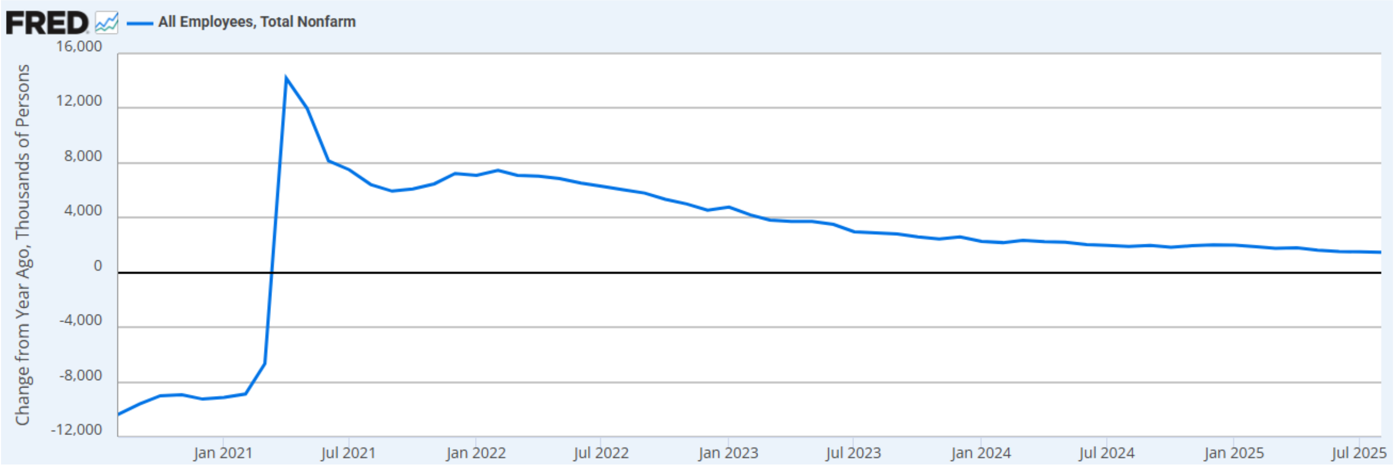
Source: Goldman Sachs Investment Research

Jobs & Wages: "A Curious Kind of Balance"

- ***The Good: Not much firing…***



- ***The Bad: Not much hiring***



Source: US Employment & Training Administration,

The Fed

- ***Weaker jobs numbers pushed the Fed to cut, but unemployment is not spiking and inflation remains sticky***
- ***Bond markets now pricing 2 more cuts this year, 2 more cuts in 2026, "terminal rate" of 3% Fed Funds by YE2026***

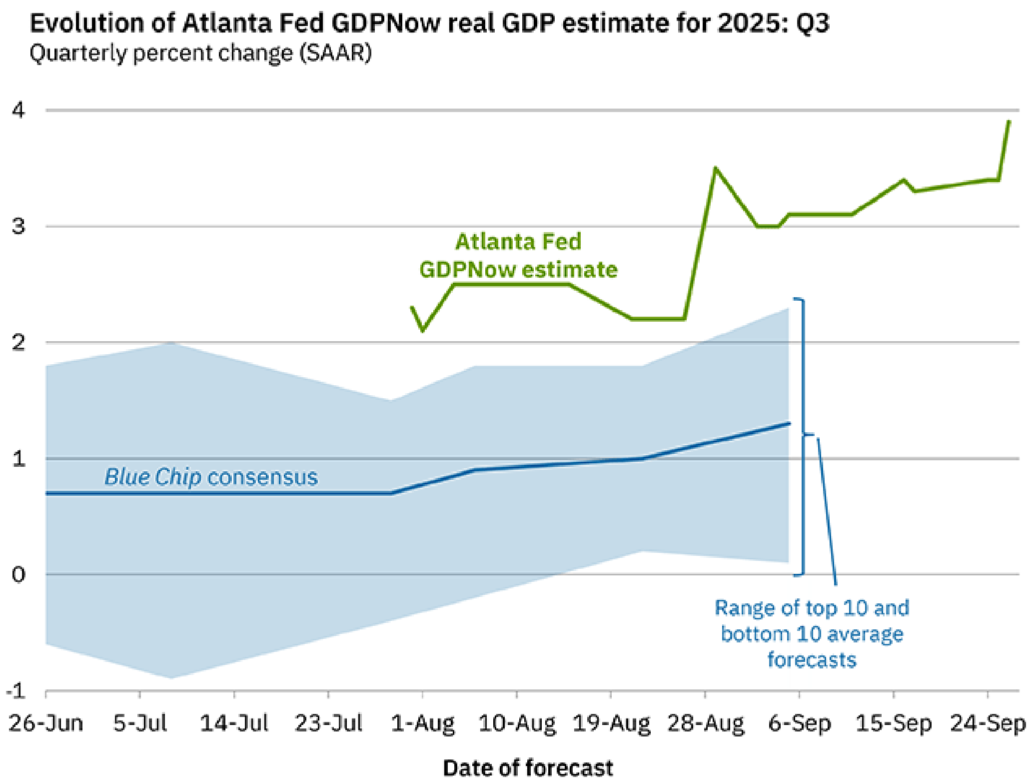
	CME FEDWATCH TOOL - AGGREGATED MEETING PROBABILITIES					
MEETING DATE	275-300	300-325	325-350	350-375	375-400	400-425
10/29/2025	0.00 %	0.00 %	0.00 %	0.00 %	92.47 %	7.53 %
12/10/2025	0.00 %	0.00 %	0.00 %	70.82 %	29.18 %	0.00 %
1/28/2026	0.00 %	0.00 %	8.47 %	91.53 %	0.00 %	0.00 %
3/18/2026	0.00 %	0.00 %	51.78 %	48.22 %	0.00 %	0.00 %
4/29/2026	0.00 %	0.00 %	72.47 %	27.53 %	0.00 %	0.00 %
6/17/2026	0.00 %	29.60 %	70.40 %	0.00 %	0.00 %	0.00 %
7/29/2026	0.00 %	58.47 %	41.53 %	0.00 %	0.00 %	0.00 %
9/16/2026	0.00 %	93.18 %	6.82 %	0.00 %	0.00 %	0.00 %
10/28/2026	6.47 %	93.53 %	0.00 %	0.00 %	0.00 %	0.00 %
12/9/2026	22.13 %	77.87 %	0.00 %	0.00 %	0.00 %	0.00 %
1/27/2027	32.47 %	67.53 %	0.00 %	0.00 %	0.00 %	0.00 %
3/17/2027	32.32 %	67.68 %	0.00 %	0.00 %	0.00 %	0.00 %
4/28/2027	19.47 %	80.53 %	0.00 %	0.00 %	0.00 %	0.00 %
6/9/2027	6.89 %	93.11 %	0.00 %	0.00 %	0.00 %	0.00 %
7/28/2027	0.00 %	71.47 %	28.53 %	0.00 %	0.00 %	0.00 %
9/15/2027	0.00 %	71.47 %	28.53 %	0.00 %	0.00 %	0.00 %

*Current range is 4.00-4.25%

Source: CME Fedwatch

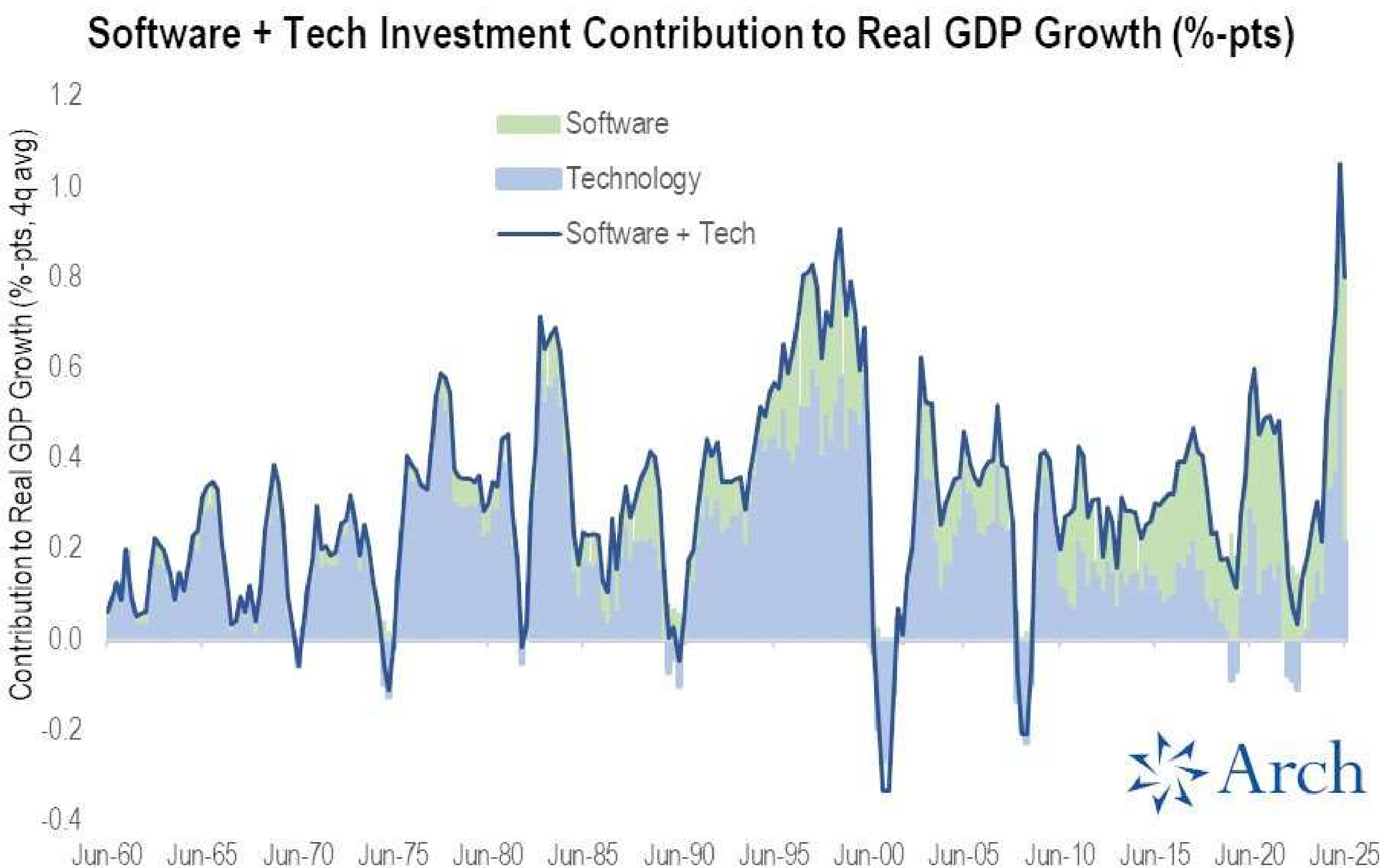
Economy Appears to be Re-Accelerating

- ***GDP contraction in 1Q was a mirage, real private sales were fine***
- ***1Q GDP (-0.5%) was artificially weak due to trade and inventories***
- ***Revisions to core 2Q growth were significant***
- ***Current estimates are for "hot" growth***



Source: Atlanta Fed, Blue Chip Economic Indicators, Blue Chip Financial Forecasts

Why? Impact of AI



Source: BEA, Arch Global Economics

Tech Bubble?

1999-2000

- ***Capex funded with debt***
- ***$100B/yr on fiber that wasn't needed for a decade***
- ***Spend resulted in fiber glut***
- ***Market leaders 25-80x P/E***
- ***Fed hiking rates***

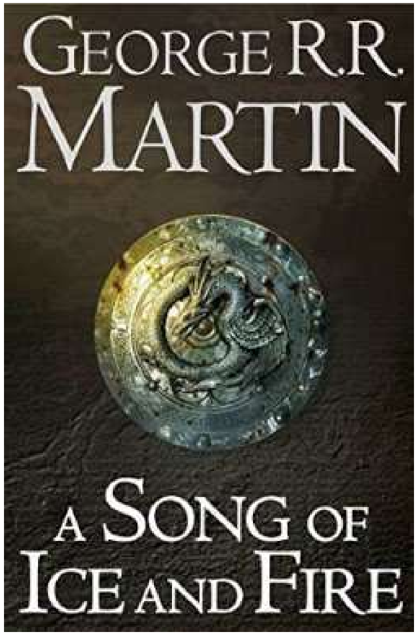
2025

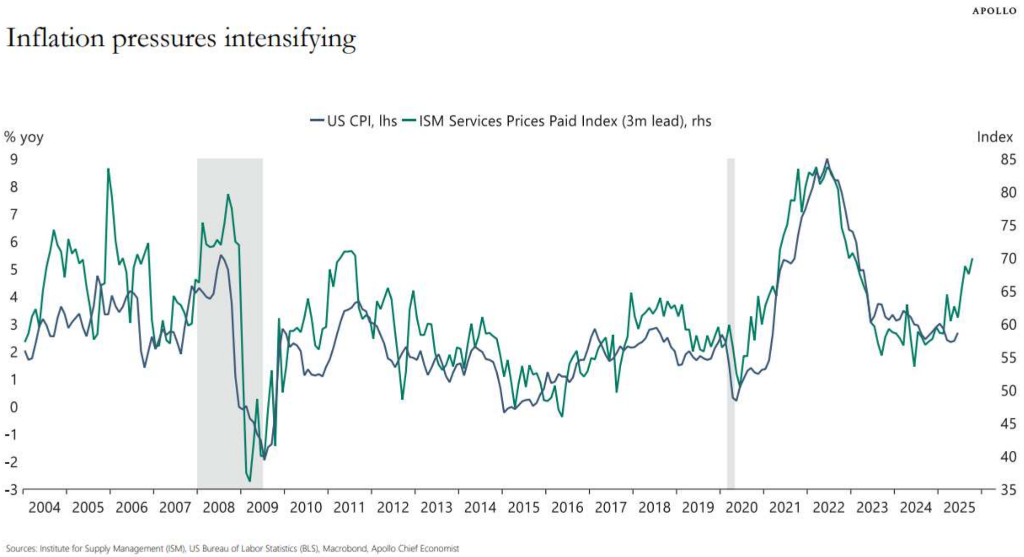
- ***Capex funded out of cash flows***
- ***Companies embedding AI seeing real savings***
- ***Compute and energy constraints (so far)***
- ***Market leaders 20-40x P/E***
- ***Fed easing rates (for now)***

Source: FactSet, Evercore ISI Research

Economic Outlook: Base Case Benign, but Tail Risks Exist

- ***Positive growth for balance of 2025 and 1H2026***
- ***Market is pricing "Goldilocks": Fed cuts save the day, avoid a hard landing, inflation risks overstated, growth holds up***
- ***We see a fairly benign environment: for next 12 months***
  - ***4% nominal income growth***
  - ***4.5% spending (lower savings rate)***
  - ***1.5% real GDP growth***
  - ***3% inflation***
- ***"<u>Too Cold</u>" Risks, implies a recession and stocks down / bonds up:***
  - ***Labor market deteriorates further as "no hire, no fire" turns to layoffs (watch initial jobless claims data)***
  - ***Corporate earnings slow along with economy (watch 3Q AI/hyperscaler earnings)***
- ***"<u>Too Hot</u>" Risk, implies stagflation, stocks and bonds both down:***
  - ***Inflation continues to accelerate, putting the Fed in a box (watch inflation and retail sales data)***





Outlook for Non-Profits in 2026

- ***A strong economy generally helps non-profits by increasing donations and other revenue streams.***
- ***We would expect donations, specifically in the form of stock gifts, to continue to increase in 2026, as we expect stocks to rise in 2026 as they have in 2025 so far.***
- ***But a strong economy can potentially lead to competition for labor and potentially increase operational costs, especially if inflation re-accelerates***
- ***If inflation does indeed get too hot (not our base case) then this can strain non-profits as they typically lack the ability to easily raise the prices of their services which limits their ability to adjust to the economic environment.***
- ***Another area which can be hard to predict is how government grants and support will evolve in 2026.***

Source: SYB Investment Team, Bloomberg

Questions?

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