

2018



2018 Philanthropic Foundations Salary & Benefits Report

PHILANTHROPIC FOUNDATIONS CANADA
JULY 2018

PREPARED BY THE PORTAGE GROUP INC

About Philanthropic Foundations Canada

Philanthropic Foundations Canada (PFC) is a national membership association of grantmaking foundations and charitable organizations, as well as corporate grantmakers. PFC was established in 1999 to promote the growth and development of effective and responsible foundations and organized philanthropy in Canada through the provision of membership services, resources and advocacy.

About The Portage Group Inc.

The Portage Group Inc. is a consulting group with a shared passion for helping your organization through the various stages of its journey. Our consulting team offers deep sector expertise across multiple service areas that include: Research, Strategy, Search, Human Resources, Organizational Performance and Governance. Through its Research and Strategy Division, the firm provides a broad range of research services to associations and to the members they serve. For more information, please visit www.portagegroup.com.

Disclaimer

Although the information in this report has been obtained from sources that The Portage Group Inc. believes to be reliable, its accuracy and completeness cannot be guaranteed. This report is based on survey responses from participating foundations during the survey period of April 23 to May 16, 2018. This report is for information purposes only and represents only the organizations surveyed. All opinions and statistics included in this report constitute the views of survey respondents combined with our judgment as of this date and are subject to revision.

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**THIS REPORT HAS BEEN PREPARED EXCLUSIVELY FOR
PFC MEMBERS AND IS NOT FOR DISTRIBUTION**

PREFACE

PFC commissions a biannual report on compensation and benefits within the PFC membership. This report is provided exclusively to PFC members. For the 2018 report, we engaged the consulting firm, The Portage Group, based in Ottawa, to assist us in collecting the information and preparing the report on the aggregated data. We thank Geoff Thacker, the principal consultant working on this project, for his professional expertise and collaboration.

We hope that this report will be of use to all PFC members as a good governance and human resources tool as well as a valuable benchmark.

We encourage, and look forward to, your thoughts and questions on the report. Your feedback is always very helpful and much appreciated. PFC conducts this survey regularly, and we would like to make the data collection and reporting process as straightforward, comprehensive and useful as possible.

Please let us know what you think! Thank you for your participation in the process.

This report has been prepared exclusively for PFC members as a member benefit and is not for distribution.

PRÉFACE

Tous les deux ans, FPC fait préparer un rapport sur la rémunération et les avantages sociaux offerts par ses membres, qui est distribué exclusivement à ceux-ci. Pour le rapport de 2018, nous avons retenu les services du cabinet-conseil The Portage Group d'Ottawa afin que celui-ci nous aide à recueillir et à analyser les données ainsi qu'à établir le rapport à partir des données agrégées. Nous remercions Geoff Thacker, principal consultant ayant participé à ce projet, pour sa collaboration et son expertise.

Nous espérons que ce rapport sera utile à tous les membres de FPC en tant qu'outil de bonne gouvernance et de ressources humaines et que document de référence précieux.

Nous vous invitons à nous faire part de vos réflexions et questions concernant ce rapport et sommes impatients d'en prendre connaissance. Vos commentaires sont toujours très utiles et appréciés. FPC réalise cette enquête à intervalles réguliers et souhaite rendre le processus de collecte et de communication des données aussi simple, exhaustif et utile que possible.

Nous voulons connaître votre opinion et vous remercions de votre participation!

Ce rapport est destiné exclusivement aux membres de FPC et ne doit pas être distribué.

Hilary Pearson
President/présidente
PFC-FPC

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EXECUTIVE SUMMARY

The 2018 Philanthropic Foundation Compensation Study provides a comprehensive review of salary and benefits currently provided to staff employed in PFC member organizations across Canada. This report investigates all aspects of benefits and compensation and is useful in determining the appropriate level of compensation and benefits offered to staff. The results are based on 39 responses by PFC members in April 2018. The overall response rate for the study was 44%.

The main report also includes some comparisons with the 2016 survey results and with the nonprofit sector as a whole.

CASH COMPENSATION

Cash compensation comprises base pay as well as additional cash compensation in the form of bonuses or incentives. Following are the highlights for each staff level:

Chief Executive Officer: Compensation for the Chief Staff Officer in participating organizations averages approximately \$172,900 per year (base salary and bonus), an increase of 3.8% over 2016. Just over one-quarter (28%) of staff at this level receive a bonus or additional compensation. For those that do receive a bonus, the value is an average of 6.5% of the base salary. Eight in ten (79%) PFC member CEOs are full-time with 97% being salaried. The majority receive four or more weeks of vacation.

Management: Management level staff in participating foundations earn an average of almost \$106,000 per year. Sixteen percent (16%) of management level staff receive a bonus or additional compensation. For those that do receive a bonus or additional compensation, the average value for this group is 10.1% of base salary.

Non-management: Non-management level staff in participating foundations earn \$60,100 per year. Only 7% of staff at this level receives any bonus or additional compensation. If only those who receive a bonus are considered, the average bonus or additional compensation is 6.7% of base salary.

EMPLOYMENT BENEFITS

As reported in other sector compensation studies, employment benefits can add considerably to the value of the compensation package. Following are the key benefit highlights:

- A significant majority (85%) of participating organizations provide **health benefits** to at least one level of staff, which is on par with the 81% for the charitable sector in general.
- Almost three-quarters (73%) of participating organizations offer **retirement benefits** to at least some of their employees which is considerably higher than the charitable sector in general (51% in 2017). RSP contributions continue to be the most common type of retirement benefit.
- **Automobile benefits** are the least common benefit. They are most commonly offered at the CEO level at 13%.
- Most (87%) PFC members offer **fringe benefits** to at least one staff level. Conference registration, professional dues and cell phones for personal use are among the most common fringe benefits at all staff levels.

HR POLICIES

While they may or may not have a formal policy manual, almost all (92%) organizations have at least one HR policy in place.

- Just under half (46%) of PFC members use **formal ranges to set salaries** for staff.
- **Vacation carryover policies** are in place for all levels for most PFC members, with a policy allowing a carryover more common than a policy that does not allow carryover.
- A significant majority of PFC members have **flexible hours policies** (75% to 93% depending on level). “Flex days” or “personal days”, flexible hours and work from home arrangements are all popular.
- **Sick leave policies** are in place for two-thirds of CEOs and non-management staff and three-quarters of management staff. Earned sick days is the most common policy for management and non-management.
- **Overtime policies** are in place for roughly three-quarters of employers of other management and non-management staff, but for only half of CEOs. The most common overtime policy (for Management and non-management staff) is time off in lieu of overtime followed closely by time off at manager’s discretion.
- At least four in five PFC members have a **professional development (PD) policy** in place for all staff levels.
- **Maternity/paternity policies** are in place for two-thirds of management staff and roughly half of CEOs and non-management. The most common policy (by a significant margin) is to provide top-up pay.

SOMMAIRE

L'Étude de 2018 sur la rémunération offerte par les fondations philanthropiques présente une analyse détaillée des salaires et des avantages sociaux actuellement offerts aux employés des organismes membres de FPC partout au Canada. Ce rapport porte sur tous les aspects des avantages sociaux et de la rémunération et est utile pour établir une rémunération et des avantages sociaux adéquats pour ses employés. Les résultats sont fondés sur les réponses fournies par 39 membres de FPC en date d'avril 2018. Le taux de participation à l'enquête a été de 44 %.

Le rapport principal inclut également certaines comparaisons avec les résultats de l'enquête de 2016 et avec les données pour l'ensemble du secteur des organismes sans but lucratif.

RÉMUNÉRATION EN ESPÈCES

La rémunération en espèces comprend le salaire de base et la rémunération en espèces supplémentaire sous forme de primes. En voici les points saillants pour chaque échelon hiérarchique :

Chef de la direction : La rémunération moyenne des chefs de la direction des organismes participants se chiffre à environ 172 900 \$ par année (salaire de base et prime), ce qui représente une augmentation de 3,8 % par rapport à 2016. Juste un peu plus du quart (28 %) des employés à cet échelon reçoivent une prime ou une rémunération supplémentaire, dont la valeur moyenne est de 6,5 % du salaire de base. Huit chefs de la direction des membres de FPC sur dix (79 %) travaillent à temps plein et 97 % sont salariés. La vaste majorité a droit à au moins quatre semaines de congés annuels.

Personnel cadre : Les membres du personnel cadre des fondations répondantes gagnent en moyenne près de 106 000 \$ par année. Seize pour cent (16 %) d'entre eux touchent une prime ou une rémunération supplémentaire, dont la valeur moyenne représente 10,1 % du salaire de base.

Personnel opérationnel : Les membres du personnel opérationnel des fondations répondantes touchent un salaire de 60 100 \$ par année. Seuls 7 % des employés à cet échelon reçoivent une prime ou une rémunération supplémentaire. Si l'on tient compte uniquement de ces derniers, la prime ou la rémunération supplémentaire moyenne s'établit à 6,7 % du salaire de base.

AVANTAGES SOCIAUX

Comme l'indiquent d'autres études sur la rémunération offerte dans le secteur, les avantages sociaux peuvent augmenter considérablement la valeur de la rémunération globale. Voici les principaux points saillants relatifs aux avantages sociaux :

- La grande majorité (85 %) des organismes participants offrent des **avantages médicaux** au personnel d'au moins un échelon hiérarchique, ce qui correspond à la proportion observée dans le secteur de la bienfaisance en général, qui est de 81 %.
- Près des trois quarts (73 %) des organismes participants offrent un **régime de pension ou d'épargne-retraite** à au moins une partie de leurs employés, ce qui constitue une proportion nettement plus élevée que dans le secteur de la bienfaisance en général (qui était de 51 % en 2017). Les cotisations à un régime d'épargne-retraite représentent la forme la plus répandue d'avantages sociaux de cette catégorie.
- Les **avantages liés à l'usage d'une automobile** représentent le type d'avantages le moins répandu. Ils sont surtout offerts aux chefs de la direction, dans une proportion de 13 %.
- La plupart (87 %) des membres de FPC offrent des **avantages accessoires** aux employés d'au moins un échelon hiérarchique. Le paiement des frais d'inscription à des conférences, des cotisations professionnelles et des frais de téléphonie cellulaire pour usage personnel figurent parmi les avantages accessoires les plus fréquemment offerts, tous échelons confondus.

POLITIQUES RELATIVES AUX RESSOURCES HUMAINES

Bien qu'ils n'aient pas tous un manuel de politiques officielles, la presque totalité (95 %) des organismes a au moins une politique se rapportant aux ressources humaines.

- Juste un peu moins de la moitié (46 %) des membres de FPC emploient des **échelles salariales fixes** pour établir le salaire de leurs employés.
- La majorité des membres de FPC ont une **politique de report des congés annuels** pour tous les échelons. Les politiques qui autorisent le report sont plus répandues que celles qui l'interdisent.
- Une grande majorité de membres de FPC (75 % à 93 % selon l'échelon) ont une **politique d'horaire variable**. Les « congés mobiles » ou « journées personnelles », les horaires variables et les ententes de télé-travail sont tous répandus.
- Les deux tiers des chefs de la direction et du personnel opérationnel et les trois quarts du personnel cadre bénéficient d'une **politique de congés de maladie**. Dans le cas du personnel cadre et du personnel opérationnel, la forme de politique la plus courante prévoit des crédits de congé de maladie accumulés.
- Des **politiques de rémunération des heures supplémentaires** sont en place chez environ les trois quarts des employeurs de personnel cadre et de personnel opérationnel, mais pour seulement la moitié des chefs de la direction. La politique de rémunération des heures supplémentaires la plus répandue (dans le cas du personnel cadre et du personnel opérationnel) accorde des congés rémunérés tenant lieu de paiement des heures supplémentaires. Suit de près une politique consistant à accorder des congés à la discrétion de la direction.
- Au moins quatre membres de FPC sur cinq ont une **politique de perfectionnement professionnel** s'appliquant à l'ensemble de leur personnel.

Les deux tiers des cadres et environ la moitié des chefs de la direction et des employés opérationnels des fondations bénéficient d'une **politique de congé de maternité et paternité**. La politique de loin la plus courante consiste à verser un complément salarial.

I. INTRODUCTION

As a leader in the foundation community, Philanthropic Foundations Canada (PFC) seeks to provide information that can be used to improve member management and governance practices. The 2018 Philanthropic Foundation Salary & Benefits Report provides comprehensive documentation of compensation and benefits currently provided to staff employed in PFC member organizations across Canada. This report investigates all aspects of benefits and compensation and is useful in determining the appropriate level of compensation and benefits offered to staff. The study was carried out by The Portage Group Inc., a full-service management consulting firm that specializes in providing market research and strategic planning for nonprofit organizations.

APPROACH AND METHODOLOGY

Invitations were sent to 120 PFC members in April 2018. In all, 53 responses were received for a 44% response rate. Of these, 39 had paid staff and completed the compensation portion of the survey. This is a very good response rate for this type of survey. This report focuses on organizations with paid staff only.

Each survey allowed respondents to provide information on compensation and benefits for an unlimited number of individual staff members. The survey covered full-time, permanent part-time, casual part-time and contract positions. If a position was not full-time, compensation data was adjusted to a full-time equivalent based on the number of hours worked.

Detailed job descriptions for each position are presented in the compensation section. Following is a summary of the number of people reported for each position:

Chief Staff Officer

- Chief Executive Officer - N=33

Management

- Top Finance and Administration - N=3
- Senior Accounting - Comptroller - N=2
- Top Program/Grants Manager - N=23
- Communications Director - N=6
- Senior Program or Functional Manager - N=9

Non-Management

- Financial Administrator - N=9
- Grants Program Officer - N=20
- Communications Specialist - N=7
- Administrative Support I - N=17
- Administrative Support II - N=6
- Administrative Support III - N=2

| Position | Job Description | # of Positions Reported |
|--|--|-------------------------|
| Chief Executive Officer | Accountable to a fully autonomous Board of Directors for executing the organization's mission, strategy and business plan. Working within broad strategic guidelines and Board policy leads the organization to attain short and longer term strategic financial and operational goals and develop its organizational culture. Plans, directs and monitors all aspects of the organization's operational policies and the achievement of revenue/fund development objectives and initiatives, manages staff committees and develops business plans in collaboration with the Board. May liaise or advocate with various levels of government, community partners and other stakeholders to further the goals of the organization. Typical titles include: President, Chief Executive Officer or Executive Director. | 33 |
| Top Finance and Administration | This position is the senior finance and administrative manager in the organization. Reporting to the Top Executive, the position functions under the guidance of strategic and business plans with periodic review of results. Develops and implements financial and accounting policies. Key accountabilities include the effective direction of the organization's finance, accounting and treasury functions including budget development and monitoring, financial reporting to senior management, the Board, and funders, coordination of the organization's information systems. Other responsibilities will include the direction of one or more administrative support functions for the organization, such as HR, Legal, IT, or Purchasing. This position will also typically provide leadership to support staff in the finance, information systems and administrative functions. This position will typically require professional accounting certification. | 3 |
| Senior Accounting - Comptroller | Reporting to the Top Executive or Top Finance and Administration position, this position is accountable for the proper management of the organization's financial and accounting processes. Work is carried out independently, subject to broad policy and accepted accounting practices and may involve the supervision of one or more specialists. Specific responsibilities may include development and recommendation of financial policy, coordination of the budget process, preparation of monthly financial statements, annual returns, payroll, employee benefits, financial information or systems administration. This position will typically require a professional accounting designation or progress toward such a designation. | 2 |

| Position | Job Description | # of Positions Reported |
|---|--|-------------------------|
| Top Program/Grants Manager | This senior position will typically report to the CEO or an Executive Director and is accountable for the effective development, delivery and evaluation of grants or charitable programs that will contribute to the achievement of the organization's mission and goals. Specific accountabilities may include analyzing and defining community needs, assisting in the development of new granting initiatives and overall strategy, participation in community advocacy and social action processes, project management, recruitment, leadership and performance appraisal of a team of professionals, para-professionals and/or volunteers, program priority setting, maintenance of appropriate reporting, development and management of the team's budget. This position is typically found in fund granting organizations including governmental bodies, foundations, United Ways and other public bodies. | 23 |
| Communications Director | This is a senior level position accountable for the development and execution of communications strategies for the organization and its stakeholders in order to achieve a positive public image. The position will typically report to the Top Executive or Senior Manager and will be responsible for the articulation and communication of key messages about the organization. Other functional accountabilities may include briefing and supervision of outside suppliers, media relations including approval of news releases, news conferences, writing and editing of a variety of communications materials. | 6 |
| Senior Program or Functional Manager | This position will typically report to the CEO or an Executive Manager and is accountable for the effective development, delivery and evaluation of programs or operational functions that will contribute to the achievement of the organization's mission and goals. Specific accountabilities may include analyzing and defining community or industry needs, assisting in the development of new initiatives and overall strategy, participation in community and/or industry advocacy and social action processes, project management, recruitment, leadership and performance appraisal of a team of professionals, para-professionals and/or volunteers, program priority setting, maintenance of appropriate reporting, development and management of the team's budget, and preparation of submissions to funding or regulatory bodies. | 9 |

| Position | Job Description | # of Positions Reported |
|----------------------------------|---|-------------------------|
| Financial Administrator | This position will typically report to the Top Executive or to the Senior Finance/Accounting position. Work is generally performed under the supervision of a more senior finance/accounting position and is subject to established procedures and principles. Work typically includes moderately complex financial and accounting processes. Responsibilities may include general accounting including maintenance of GL, and journals, bank deposits and reconciliation, coordination of financial information systems, accounts payable/receivable, payroll, benefits administration, supervision of administrative support staff. | 9 |
| Grants Program Officer | This intermediate position is accountable to the Top Program/Grants Manager for ongoing management and administration of the grants or charitable programs. Specific responsibilities include: encouraging and managing grants applications, providing advice to ensure applications are appropriate to the foundation's guidelines. Participates in the grant decision process and ensures that all granting requirements are met. Manages relationships and communications with grantees. Contributes to the foundation's evaluation processes by providing ongoing monitoring of funded projects to ensure effective use of funds received and that required reports are received, and the requirement for scheduled disbursements are met. Contributes to the review and development of community grants criteria and communication strategies. | 20 |
| Communications Specialist | This position is responsible for the implementation of communications activities for the organization and its stakeholders in order to achieve a positive public image. The position will typically report to the Top Executive or Communications Director and will be responsible for the communication of key messages about the organization. Other responsibilities may include; briefing and supervision of outside suppliers, media relations including coordination of news releases and news conferences, writing and editing of a variety of communications materials, website design and maintenance, graphic design. | 7 |

| Position | Job Description | # of Positions Reported |
|-----------------------------------|--|-------------------------|
| Administrative Support I | This is a senior level administrative generalist or administrative support position responsible for providing a broad spectrum of administrative support functions to one or more senior managers. Specific accountabilities may include administration of a technical administrative function such as human resource or benefits administration, participation in the development of project and program submissions, coordination and preparation of reports to Top Executive, members and funders, coordination of events such as AGM, and board meetings, represent the organization at community or industry meetings, assistance with fundraising activities, general office administration, may involve supervision of one or more junior administrative staff. | 17 |
| Administrative Support II | This intermediate position will report to the Top Executive or to one or more managers or department heads. The position will be responsible for providing secretarial/administrative support including, document production, appointment scheduling and general office duties. Specific accountabilities may include database management including data input and report generation, public relations document creation, providing support to the Board including taking and transcribing minutes, providing technical support to other organization staff with respect to desktop computer applications, i.e. word processing, presentations, spreadsheets and database activities. | 6 |
| Administrative Support III | This is a junior administrative position that will provide general clerical, secretarial and reception support for one or more staff of the organization. Typical responsibilities may include routine word processing, data entry and computer report generation, general telephone and reception duties including directing clients to appropriate services, assistance with the scheduling and preparation of facilities for meetings, receiving and directing mail, arranging for couriers, maintaining an inventory of office supplies and equipment. | 2 |

STUDY LIMITATIONS

When interpreting the results of this study, it is important to keep in mind the following limitations:

- Compensation figures are as of April 2018.
- Results are based on survey responses and are only as accurate as the data provided by survey participants.
- This survey was conducted using the member list from Philanthropic Foundations Canada and is not a random sample. Because the survey was not random, the results may or may not be an accurate representation of the total of the PFC membership. Accordingly, the findings in this report reflect the data of only those organizations that participated.
- Results throughout the report and particularly for sub-groups should be interpreted with caution, due to small sample sizes.

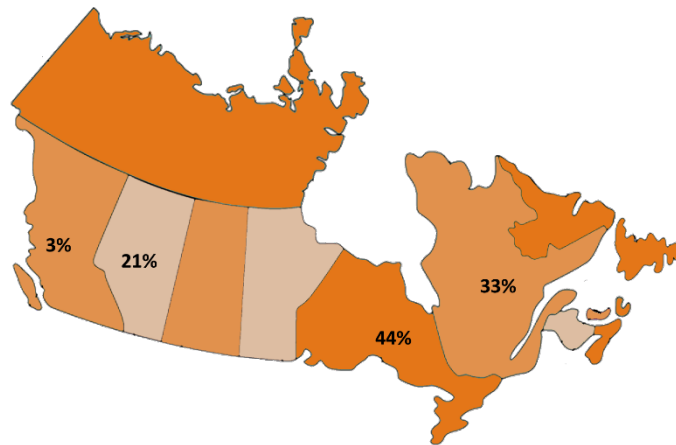
II. PARTICIPANT PROFILE

This section provides an overview of the respondent demographics to provide some context to the findings. They are not necessarily representative of the entire PFC membership.

REGION OF HEADQUARTERS

Ontario accounts for over four in ten (44%) participating foundations, making it the largest participating region (see **Exhibit 2-1**). Quebec is the second largest region, accounting for one-third (33%) of participating organizations, followed by Alberta at 21%. British Columbia (3%) was the only other province represented by the participants.

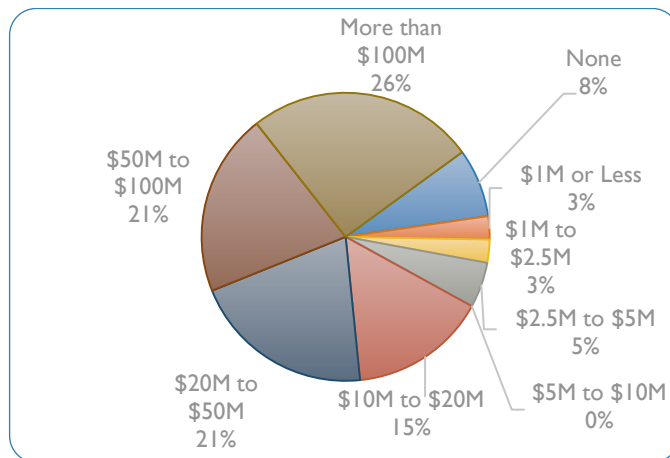
Exhibit 2-1 – Region of Headquarters



Notes: N=39
Percentages may not sum to 100% due to rounding.

ASSETS AND GRANTS

Exhibit 2-2 – Market Value of Invested Assets (December 31, 2017)

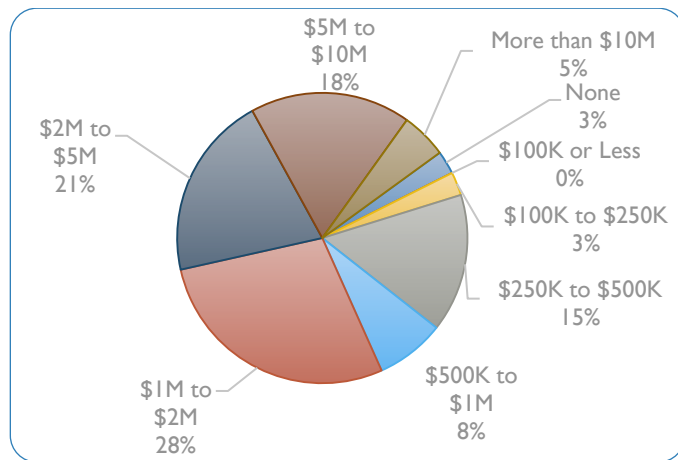


Notes: N=39
Percentages may not sum to 100% due to rounding.

On average, PFC respondents that participated in the compensation study have just over \$80 million in invested assets. This average is skewed, however, by a small number of organizations that have very high values of invested assets. Accordingly, the median, which is \$43 million, is a better measure of the central point for participants. As seen in **Exhibit 2-2**, two-thirds (68%) of PFC respondents have invested assets over \$20 million. As discussed throughout this report, there is a strong correlation between the level of invested assets of the organization and salary levels for many positions.

Another measure of size for foundations is the value of grants distributed. The median level of annual grants in 2017 was almost \$2 million while the average sits at \$3.5 million (see **Exhibit 2-3**).

Exhibit 2-3 – Value of Grants in 2017

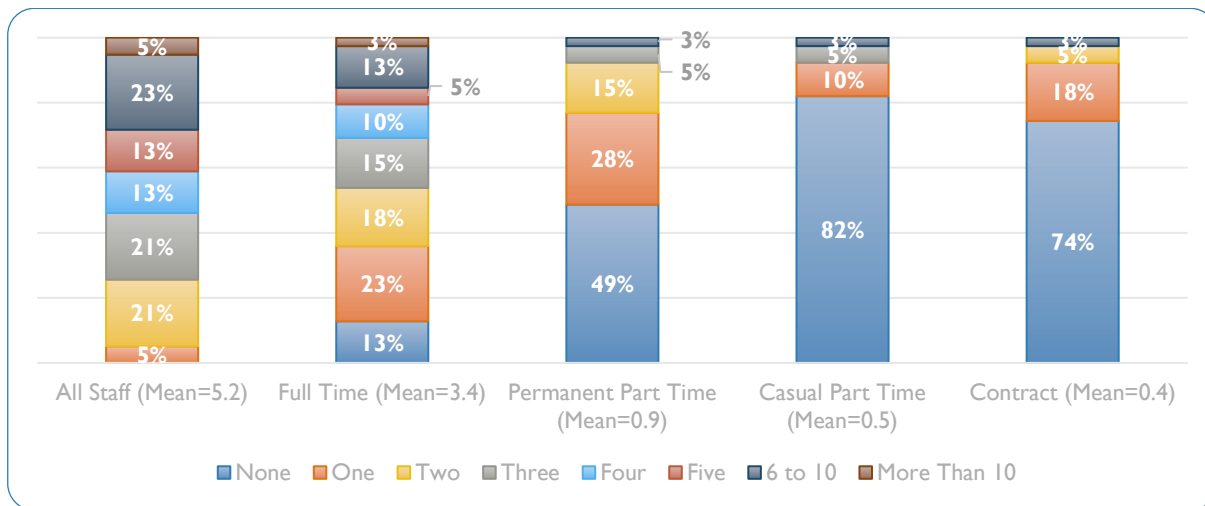


Notes: N=39
Percentages may not sum to 100% due to rounding.

STAFF

Participating foundations employ an average of five people (see **Exhibit 2-4**). This comprises, on average, 3.4 full-time staff, 0.9 permanent part-time staff, 0.5 casual part-time staff and 0.4 contract staff.

Exhibit 2-4 – Number of Staff

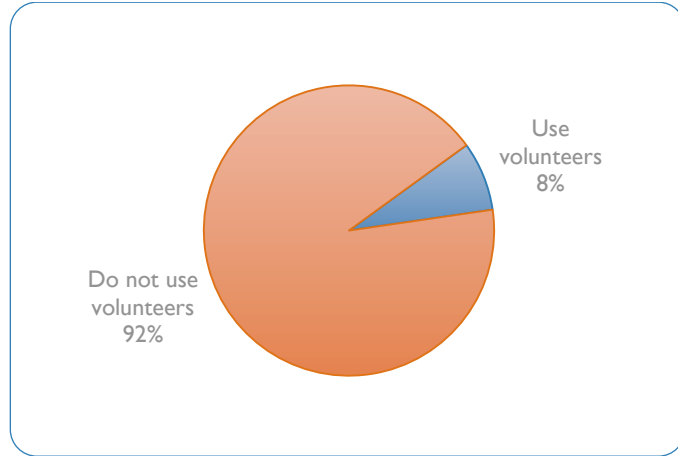


Notes: N=39
Percentages may not sum to 100% due to rounding.

NON-STAFF SUPPORT

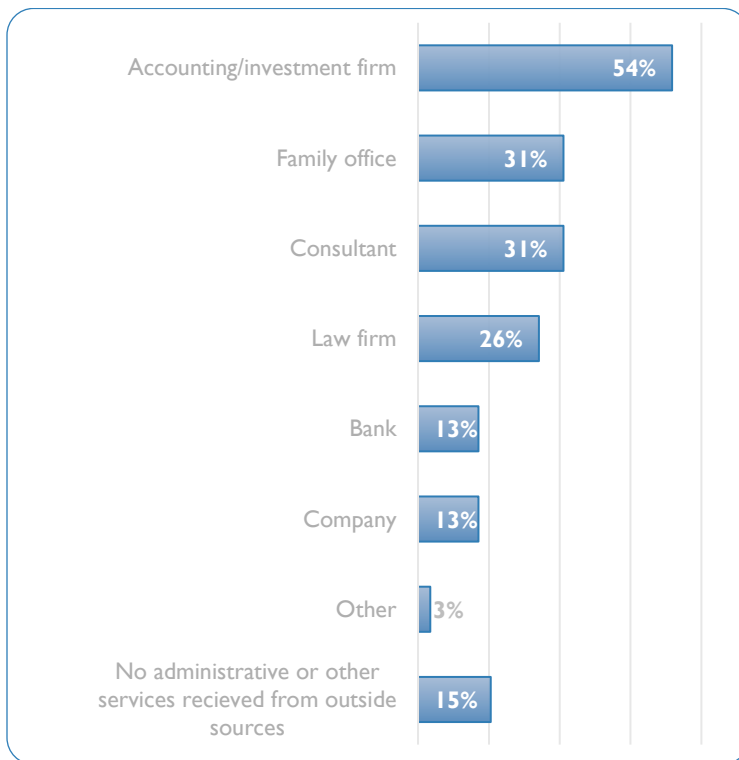
Among PFC members that have paid staff, less than one in ten (8%) use volunteer support (see **Exhibit 2-5**).

Exhibit 2-5 – Use Volunteer Support



Notes: N=39
Percentages may not sum to 100% due to rounding.

Exhibit 2-6 – External Support Services



Note: Percentages may not sum to 100% due to rounding. N=39

As seen in **Exhibit 2-6**, most (85%) participating organizations use some form of external support services. Accounting and investment firms are the most common at 54%. Family office (31%) and consultants (31%) are a distant second followed by law firms (26%).

III. COMPENSATION PROFILES: CHIEF STAFF OFFICER

NOTE: A glossary of terms can be found in Section 8

This section presents a profile of compensation for Chief Staff Officer, commonly referred to as the Executive Director (ED). The following table provides the position definition that respondents were given in the survey as well as the most commonly cited position titles. Half (52%) of all Chief Staff Officers hold the title of Executive Director. The next most common titles are President & Chief Executive Officer (18%) and President (15%).

| Position Definition | |
|---|------------------------------------|
| Accountable to a fully autonomous Board of Directors for executing the organization's mission, strategy and business plan. Working within broad strategic guidelines and Board policy leads the organization to attain short and longer-term strategic financial and operational goals and develop its organizational culture. Plans, directs and monitors all aspects of the organization's operational policies and the achievement of revenue/fund development objectives and initiatives, manages staff committees and develops business plans in collaboration with the Board. May liaise or advocate with various levels of government, community partners and other stakeholders to further the goals of the organization. Typical titles include: President, Chief Executive Officer or Executive Director. | |
| Common Titles: | |
| Executive Director (52%) | Managing Director (9%) |
| President & Chief Executive Officer (18%) | Chief Executive Officer (CEO) (3%) |
| President (15%) | |

EXPERIENCE PROFILE

On average, ED's have spent 12.8 years at their current seniority level, 8.2 of which have been in their current position (see [Exhibit 3-1](#)). ED's have spent an average of 11.1 years with their current organization.

Exhibit 3-1: Experience Profile: Chief Staff Officer

| | CURRENT ORGANIZATION N=32 | CURRENT POSITION N=33 | AT SENIORITY LEVEL N=32 |
|------------------------|------------------------------|--------------------------|----------------------------|
| 1 Year or Less | 9% | 15% | 9% |
| 1.1 Years to 3 Years | 9% | 12% | 6% |
| 3.1 Years to 5 Years | 9% | 12% | 6% |
| 5.1 Years to 10 Years | 25% | 33% | 28% |
| 10.1 Years to 15 Years | 9% | 12% | 16% |
| More than 15 Years | 38% | 15% | 34% |
| Mean | 11.1 | 8.2 | 12.8 |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

A general profile of the ED position is presented in **Exhibit 3-2** to provide context to the compensation data. Almost all responding foundation EDs are salaried (97%) with almost eight in ten (79%) being full-time. Formal bonus/incentive plans are offered to just 27%. Seven in ten have retirement plans available to them with RRSPs (49%) being more common than pension plans (21%). Most (90%) receive four or more weeks of vacation. The exhibit also shows 2016 results for comparison.

Exhibit 3-2: Position Profile: Chief Staff Officer (2018 vs. 2016)

| | 2018 N=33 | 2016 N=34 |
|--|--------------|--------------|
| Pay Status | | |
| Salaried | 97% | 97% |
| Hourly | 3% | 3% |
| Employment Status | | |
| Full-Time | 79% | 71% |
| Permanent Part-Time | 15% | 21% |
| Casual Part-Time | 3% | 0% |
| Contract | 3% | 9% |
| Have Bonus/Incentive Compensation | | |
| Yes | 27% | 41% |
| Organization Participation in Retirement Plans* | | |
| Yes | 70% | 62% |
| <i>Pension Plan</i> | 21% | 15% |
| <i>RRSP</i> | 49% | 50% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 3% | 3% |
| 0 Weeks | 6% | 3% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 3% |
| 3 Weeks | 0% | 9% |
| 4 Weeks | 42% | 22% |
| 5 Weeks | 21% | 28% |
| 6 Weeks or More | 27% | 31% |
| <i>Mean</i> | 4.8 | 5.5 |
| Standard Hours | | |
| 15 Hours or Less | 6% | 12% |
| 16 to 30 Hours | 9% | 21% |
| 31 to 35 Hours | 28% | 18% |
| 36 to 40 Hours | 53% | 50% |
| 41 to 45 Hours | 3% | 0% |
| More than 45 Hours | 0% | 0% |
| <i>Mean</i> | 34.4 | 31.2 |

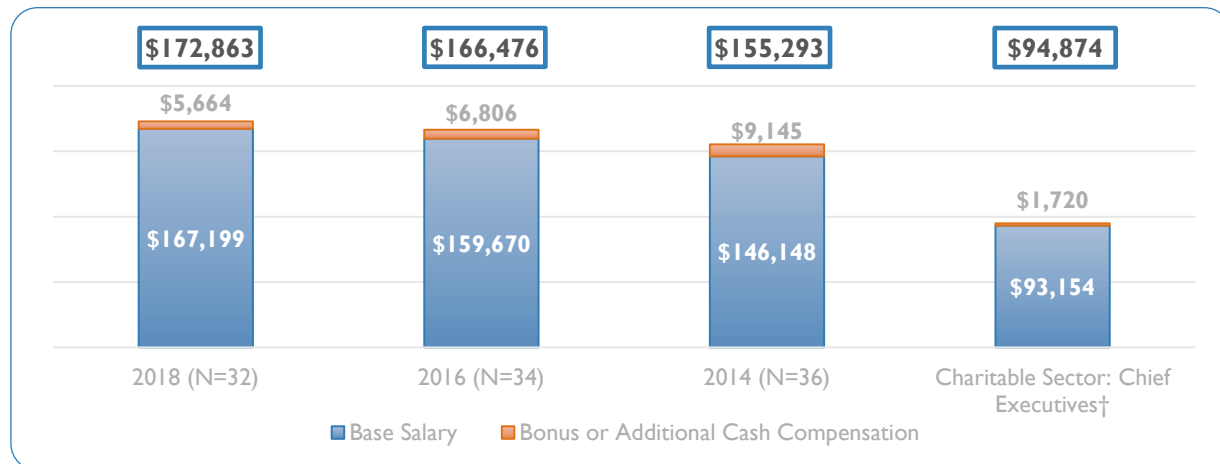
Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Compensation for the Chief Staff Officer in participating organizations averages approximately \$172,900 per year (see **Exhibit 3-3**). This is comprised of approximately \$167,200 in base pay and \$5,700 in bonus or additional cash compensation. This represents a 3.8% increase over 2016.

Exhibit 3-3: Cash Compensation: Chief Executive Officer



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$84.34 | \$81.09 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 1.7% | 4.0% |
| Average among staff receiving ³ | 6.5% | 9.8% |
| Average bonus targets⁴ | | |
| Target bonus level | 11.5% | 10.4% |
| Maximum bonus level | 14.0% | 10.8% |
| Percentage of employees receiving bonus compensation | 28% | 41% |

Notes: †SOURCE: 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group.

¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

For respondents overall, the bonus amounts to only 1.7% of base compensation. However, only 28% of Chief Staff Officers receive any bonus or additional compensation at all. If only those who receive a bonus are considered, the average bonus or additional compensation is 6.5%. The exhibit also shows the target and maximum bonus levels for the 28% who offer bonus or incentive compensation to their EDs. The average targets and maximums are higher than the actual averages. On an hourly basis, EDs earn an average of just over \$84 per hour in base compensation. *Note: The hourly rate can be used to determine or compare compensation for those working part-time or on contract.

Also shown is the average compensation for EDs in the charitable sector overall. Compensation at the Chief Staff Officer level in this study is 82% higher than the ED level from CharityVillage's® 2017 Canadian Nonprofit Sector Salary and Benefits Study.

Exhibit 3-4 presents the quartile ranges for Chief Staff Officers overall for both annualized and hourly compensation. By dividing respondents into four equal groups (25% in each group), quartiles provide an understanding of the distribution of compensation. The exhibit also shows the 90th percentile. Only 10% of sector employees are paid more than the 90th percentile value.

Exhibit 3-4: Cash Compensation Quartiles: Chief Staff Officer

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$126,000 | \$126,000 to \$178,800 | \$178,800 to \$204,119 | \$204,119 > |
| Hourly | < \$63.65 | \$63.65 to \$83.71 | \$83.71 to \$109.89 | \$109.89 > |
| 90th Percentile | | | | |
| Total Cash | | | \$238,686 | |
| Hourly | | | \$116.97 | |

Exhibit 3-5 provides a detailed breakdown of cash compensation for a number of different segments. Readers can use these breakdowns to identify a set of compensation benchmarks for comparison from organizations more like their own. Some highlights include:

- **Invested Assets & Grants:** Invested assets continue to be a key driver of cash compensation for EDs. More specifically, organizations with greater than \$50 million in invested assets pay EDs 43% more than those with less than \$2.5 million. The results also suggest a relationship between the level of grants awarded and compensation, though the link is not as strong. In fact, in this year's study, the average compensation among those who awarded more than \$2 million in grants is slightly lower than those who awarded \$1 million to \$2 million.
- **Number of Staff:** The number of staff is also a key driver of ED compensation. More staff equals greater compensation. Average pay for EDs in organizations with more than five staff is almost twice as high than those with two or fewer staff.
- **Region:** Average compensation for EDs is considerably higher among respondents in Ontario than other parts of the country.
- **Employment Status:** For comparison purposes, compensation for part-time and contract staff has been annualized. EDs who are employed full-time earn 18% more than those employed on a part-time basis.

Exhibit 3-5: Compensation by Segment: Chief Staff Officer

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|----------|------------|-----------|-----------------------------|----------|----------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$167,199 | \$5,664 | \$172,863 | \$178,800 | \$204,119 | \$84.34 | \$83.71 | 1.7% | 32 |
| 2016 Total | \$159,670 | \$6,806 | \$166,476 | \$165,700 | \$202,200 | \$81.09 | \$78.46 | 4.0% | 34 |
| 2014 Total | \$146,148 | \$9,145 | \$155,293 | \$149,035 | \$207,441 | \$72.32 | \$67.10 | 7.1% | 36 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | \$130,000 | \$0 | \$130,000 | \$150,000 | N/A | \$67.31 | \$76.92 | 0.0% | 5 |
| \$10M to \$50M | \$163,463 | \$10,196 | \$173,659 | \$176,800 | \$202,738 | \$81.01 | \$85.00 | 0.8% | 11 |
| More than \$50M | \$181,392 | \$4,319 | \$185,711 | \$185,000 | \$219,500 | \$91.95 | \$89.04 | 2.8% | 16 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$144,430 | \$2,469 | \$146,898 | \$132,000 | \$202,738 | \$72.51 | \$66.80 | 1.3% | 11 |
| \$1M to \$2M | \$180,221 | \$16,143 | \$196,364 | \$186,000 | N/A | \$90.90 | \$91.54 | 1.2% | 7 |
| More than \$2M | \$178,578 | \$2,936 | \$181,514 | \$182,000 | \$214,000 | \$90.35 | \$84.29 | 2.2% | 14 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Two | \$113,250 | \$1,500 | \$114,750 | \$106,250 | N/A | \$54.45 | \$51.08 | 2.0% | 5 |
| Three to Five | \$173,350 | \$2,100 | \$175,450 | \$180,000 | \$205,500 | \$86.96 | \$85.00 | 1.3% | 15 |
| More than Five | \$202,086 | \$14,225 | \$216,312 | \$201,369 | \$238,686 | \$104.38 | \$108.24 | 2.5% | 10 |
| Region | | | | | | | | | |
| West | \$145,563 | \$16,688 | \$162,250 | \$154,000 | \$190,000 | \$72.78 | \$71.86 | 3.8% | 8 |
| Ontario | \$192,986 | \$3,673 | \$196,660 | \$200,000 | \$228,094 | \$96.05 | \$96.15 | 2.0% | 13 |
| Québec | \$152,459 | \$0 | \$152,459 | \$150,000 | \$200,000 | \$78.89 | \$82.42 | 0.0% | 11 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$164,974 | \$3,125 | \$168,099 | \$178,800 | \$202,738 | \$84.18 | \$82.23 | 2.0% | 26 |
| Permanent Part-Time | \$142,763 | \$0 | \$142,763 | \$141,525 | N/A | \$68.64 | \$68.04 | 0.0% | 4 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Gender | | | | | | | | | |
| Male | \$183,226 | \$1,840 | \$185,066 | \$180,000 | \$225,000 | \$92.08 | \$86.54 | 1.2% | 15 |
| Female | \$150,124 | \$9,603 | \$159,727 | \$154,000 | \$201,369 | \$75.48 | \$74.73 | 2.3% | 16 |
| Age | | | | | | | | | |
| 45 or Younger | \$113,750 | \$625 | \$114,375 | \$111,250 | N/A | \$54.69 | \$52.88 | 0.6% | 4 |
| 46 to 65 | \$172,537 | \$6,156 | \$178,693 | \$185,000 | \$209,750 | \$87.37 | \$89.04 | 1.4% | 24 |
| Over 65 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$172,281 | \$2,917 | \$175,198 | \$175,000 | N/A | \$88.03 | \$96.15 | 1.5% | 6 |
| 4 to 10 Years | \$175,043 | \$3,275 | \$178,318 | \$190,169 | \$214,000 | \$90.67 | \$90.53 | 1.9% | 10 |
| More than 10 Years | \$159,084 | \$8,733 | \$167,817 | \$176,800 | \$200,000 | \$78.49 | \$78.63 | 1.7% | 15 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$171,576 | \$2,778 | \$174,354 | \$186,000 | \$200,000 | \$89.13 | \$91.54 | 1.5% | 9 |
| 4 to 10 Years | \$178,799 | \$10,625 | \$189,424 | \$178,800 | \$214,000 | \$90.24 | \$85.77 | 2.2% | 14 |
| More than 10 Years | \$144,778 | \$833 | \$145,611 | \$132,000 | \$194,000 | \$70.36 | \$66.80 | 1.1% | 9 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$164,100 | \$1,500 | \$165,600 | \$150,000 | N/A | \$83.91 | \$82.42 | 0.8% | 5 |
| 4 to 10 Years | \$159,521 | \$2,400 | \$161,921 | \$168,000 | \$205,500 | \$80.82 | \$76.92 | 1.5% | 10 |
| More than 10 Years | \$169,436 | \$8,422 | \$177,858 | \$189,000 | \$201,369 | \$84.77 | \$90.58 | 1.7% | 16 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

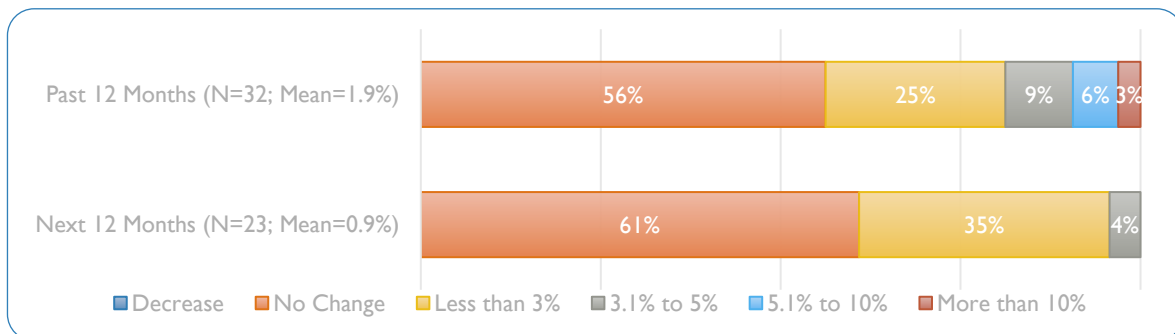
Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

- **Gender:** The results show that among study participants, male EDs continue to earn considerably more than their female counterparts. While this was also shown to hold true in the charitable sector overall¹, it was also discovered that the discrepancy was largely attributable to the fact that males were less likely to work in lower revenue organizations.
- **Age:** The results show that ED's aged 46 to 65 earn considerably more than the handful of participants that were 45 or younger.
- **Experience:** The results of this study do not show a definitive relationship between compensation and experience. However, the 2017 Canadian Nonprofit Sector Salary and Benefits Study (of over 1,000 charitable organizations) does show a direct relationship between experience and compensation, where the strongest correlation for EDs is with experience at the ED level².

Less than half (44%) of EDs in participating organizations received an increase in cash compensation over the past twelve months (see **Exhibit 3-6**). The most common increase was less than 3% (25%) while only 3% reported an increase of more than 10%. The average increase for EDs in the past twelve months was 1.9%.

Only four in ten (39%) respondents indicated that their ED would be receiving an increase in the coming twelve months. The average expected increase is lower than the past twelve months at 0.9%.

Exhibit 3-6 – Recent and Anticipated Changes in Compensation: Chief Staff Officer



Note: Percentages may not sum to 100% due to rounding.

¹ 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group.

² ibid

IV. COMPENSATION PROFILES: MANAGEMENT

NOTE: A glossary of terms can be found in Section 8

This section presents a profile of compensation for management positions (excluding the CEO). The chapter is divided into two sections. The first section discusses an aggregated compensation profile for all five management positions combined. The second section presents compensation profiles for each individual management position where there is sufficient data. Specific positions for which compensation is presented include:

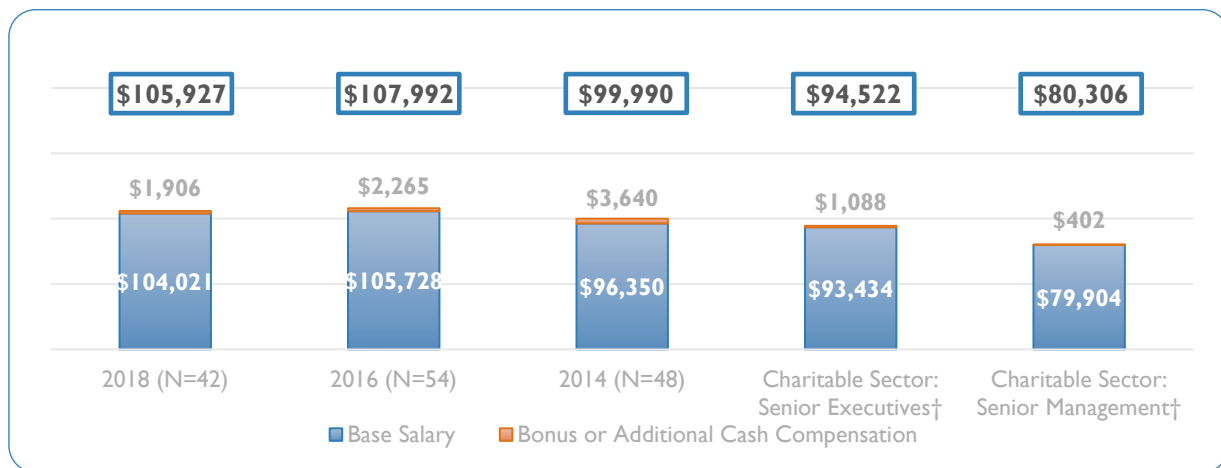
- Top Finance and Administration
- Senior Accounting - Comptroller
- Top Program/Grants Manager
- Communications Director
- Senior Program or Functional Manager

AGGREGATE MANAGEMENT COMPENSATION PROFILE

This section presents data on all Management levels aggregated together. Profiles for each individual position are presented following this section.

On average, management level staff in responding foundations earn almost \$106,000 per year (see Exhibit 4-1). This consists of just over \$104,000 in base pay and just under \$1,900 in bonus or additional cash compensation. This represents a 1.9% decrease over 2016. However, this decrease should be interpreted with caution as the level spans many positions (presented later).

Exhibit 4-1: Cash Compensation: Management



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$53.49 | \$54.36 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 1.6% | 1.5% |
| Average among staff receiving ³ | 10.1% | 5.7% |
| Average bonus targets⁴ | | |
| Target bonus level | 13.5% | 5.6% |
| Maximum bonus level | 14.2% | 7.7% |
| Percentage of employees receiving bonus compensation | 16% | 28% |

Notes: †SOURCE: 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group.
¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.
²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.
³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.
⁴Base for bonus targets is only those who participate in a bonus program.

For PFC members overall, the bonus amounts to 1.6% of base compensation. However, only 16% of management level staff receive any bonus or additional compensation at all. If only those who receive a bonus are considered, the average bonus or additional compensation is 10.1%. On an hourly basis, PFC member Management staff earn an average of almost \$54 per hour in base compensation. *Note: The hourly rate can be used to determine or compare compensation for those working part-time or on contract.

Compensation at the management level in this study is higher than both the senior executive level and senior management level from CharityVillage's® 2017 Canadian Nonprofit Sector Salary and Benefits Study. Compared to charitable sector Senior Executives, PFC member management staff earns 12% more in total cash compensation on average. The difference is 32% when compared to Senior Management.

The exhibit also shows the target and maximum bonus levels for the 16% who offer bonus or incentive compensation to their management level staff. The average targets and maximums are slightly higher than the actual averages.

Exhibit 4-2 presents the quartile ranges for management level staff overall for both annualized and hourly compensation. By dividing respondents into four equal groups (25% in each group), quartiles provide an understanding of the distribution of compensation. The exhibit also shows the 90th percentile. Only 10% of sector employees are paid more than the 90th percentile value.

Exhibit 4-2: Cash Compensation Quartiles: Management

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$84,460 | \$84,460 to \$103,037 | \$103,037 to \$128,650 | \$128,650 > |
| Hourly | < \$43.41 | \$43.41 to \$52.14 | \$52.14 to \$63.72 | \$63.72 > |
| 90th Percentile | | | | |
| Total Cash | | | \$148,800 | |
| Hourly | | | \$74.18 | |

Exhibit 4-3 provides a detailed breakdown of cash compensation for a number of different segments. Readers can use these breakdowns to identify a set of compensation benchmarks for comparison from organizations more like their own. Some highlights include:

- **Invested Assets & Grants:** Among those who participated in the study, the findings show that average compensation is higher where invested assets are between \$10 million and \$50 million and where grants awarded are between \$1 million and \$2 million.
- **Number of Staff:** The results do not point to a relationship between staff size and compensation.
- **Region:** Average compensation for management is highest in the west (Alberta and BC) and lowest in Quebec. However, the average compensation in the two regions is only separated by \$8,500.
- **Employment Status:** Unlike the ED, the handful of management staff that are part-time earn considerably more than those who work full-time.
- **Experience:** The results suggest a relationship between experience and compensation. According to the 2017 Canadian Nonprofit Sector Salary and Benefits Study, the strongest correlation for management is with experience in the current discipline, which was not measured in this study.

Exhibit 4-3: Compensation by Segment: Management

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|-----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$104,021 | \$1,906 | \$105,927 | \$103,037 | \$128,650 | \$53.49 | \$52.14 | 1.6% | 42 |
| 2016 Total | \$105,728 | \$2,265 | \$107,992 | \$97,500 | \$126,000 | \$54.36 | \$50.00 | 1.5% | 54 |
| 2014 Total | \$96,350 | \$3,640 | \$99,990 | \$95,000 | \$124,125 | \$48.03 | \$45.91 | 3.5% | 48 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | \$104,936 | \$3,375 | \$108,311 | \$116,000 | \$143,243 | \$55.00 | \$57.01 | 2.5% | 8 |
| \$10M to \$50M | \$113,084 | \$3,925 | \$117,009 | \$116,120 | \$138,750 | \$57.60 | \$57.76 | 3.3% | 12 |
| More than \$50M | \$99,185 | \$406 | \$99,591 | \$93,534 | \$114,500 | \$50.93 | \$49.44 | 0.5% | 22 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$106,945 | \$0 | \$106,945 | \$104,088 | \$123,650 | \$54.99 | \$54.55 | 0.0% | 12 |
| \$1M to \$2M | \$108,306 | \$4,650 | \$112,956 | \$112,620 | \$140,000 | \$55.83 | \$55.35 | 3.9% | 14 |
| More than \$2M | \$98,740 | \$1,042 | \$99,781 | \$93,534 | \$114,000 | \$50.67 | \$48.08 | 0.9% | 16 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Three to Five | \$102,184 | \$1,870 | \$104,054 | \$103,148 | \$118,519 | \$52.15 | \$50.81 | 1.9% | 15 |
| More than Five | \$104,544 | \$2,067 | \$106,611 | \$102,926 | \$135,000 | \$54.08 | \$52.78 | 1.6% | 25 |
| Region | | | | | | | | | |
| West | \$104,677 | \$5,055 | \$109,732 | \$104,199 | \$140,000 | \$54.80 | \$56.11 | 4.4% | 10 |
| Ontario | \$106,296 | \$274 | \$106,569 | \$102,926 | \$125,300 | \$53.38 | \$50.81 | 0.3% | 21 |
| Québec | \$98,670 | \$2,455 | \$101,125 | \$93,712 | \$132,000 | \$52.53 | \$51.49 | 1.8% | 11 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$98,129 | \$1,266 | \$99,395 | \$94,356 | \$115,000 | \$51.68 | \$48.08 | 1.1% | 32 |
| Permanent Part-Time | \$124,069 | \$0 | \$124,069 | \$117,838 | \$144,493 | \$59.65 | \$56.65 | 0.0% | 8 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$99,902 | \$2,616 | \$102,518 | \$99,074 | \$132,000 | \$51.68 | \$49.76 | 2.1% | 22 |
| 4 to 10 Years | \$107,456 | \$2,391 | \$109,847 | \$100,000 | \$140,000 | \$54.49 | \$51.49 | 2.2% | 11 |
| More than 10 Years | \$125,259 | \$0 | \$125,259 | \$115,166 | \$145,500 | \$64.63 | \$57.58 | 0.0% | 8 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$99,531 | \$2,302 | \$101,833 | \$100,000 | \$125,300 | \$51.44 | \$48.72 | 1.9% | 25 |
| 4 to 10 Years | \$119,136 | \$2,630 | \$121,766 | \$117,838 | \$140,962 | \$59.46 | \$56.65 | 2.4% | 10 |
| More than 10 Years | \$117,051 | \$0 | \$117,051 | \$111,027 | N/A | \$62.16 | \$57.58 | 0.0% | 6 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$100,409 | \$1,765 | \$102,173 | \$100,000 | \$132,000 | \$51.58 | \$48.72 | 1.4% | 17 |
| 4 to 10 Years | \$114,624 | \$4,710 | \$119,334 | \$107,409 | \$148,800 | \$56.60 | \$54.24 | 4.0% | 10 |
| More than 10 Years | \$111,565 | \$964 | \$112,529 | \$110,240 | N/A | \$59.67 | \$54.52 | 1.0% | 7 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

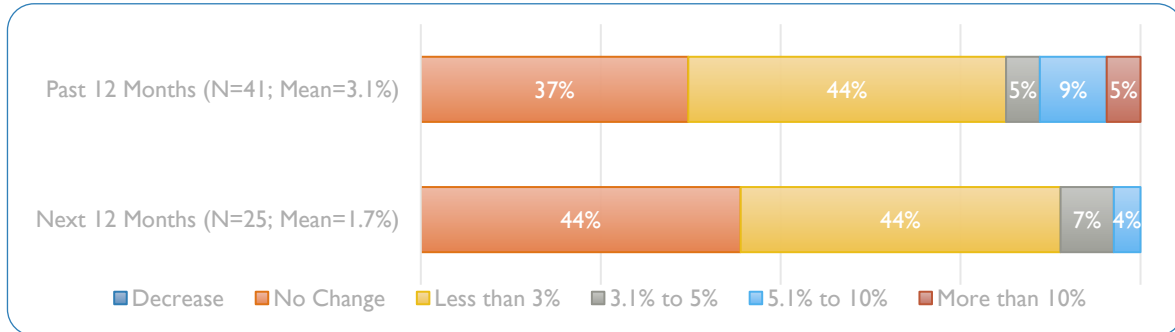
Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

Just over six in ten (63%) management staff in participating organizations reported giving increases in compensation to management staff over the past twelve months (see **Exhibit 4-4**). At 44%, the most common increase received was less than 3%. The average increase in cash compensation for management was 3.1%.

The next 12 months look similar with 56% reporting anticipated increases at the management level. Increases of less than 3% are anticipated by 44%, while the average expected increase sits at 1.7%.

Exhibit 4-4 – Recent and Anticipated Changes in Compensation: Management



Note: Percentages may not sum to 100% due to rounding.

TOP FINANCE AND ADMINISTRATION

NOTE: 2018 data is not available as only 3 respondents provided data on this level. Please refer to the 2016 and 2014 reports for previous benchmarks.

Position Definition

This position is the senior finance and administrative manager in the organization. Reporting to the Top Executive the position functions under the guidance of strategic and business plans with periodic review of results. Develops and implements financial and accounting policies. Key accountabilities include the effective direction of the organization's finance, accounting and treasury functions including budget development and monitoring, financial reporting to senior management the Board and funders, coordination of the organization's information systems. Other responsibilities will include the direction of one or more administrative support functions for the organization, such as HR, Legal, IT, Purchasing. This position will also typically provide leadership to support staff in the finance, information systems and administrative functions. This position will typically require a professional accounting certification.

SENIOR ACCOUNTING – COMPTROLLER

NOTE: 2018 data is not available as only 2 respondents provided data on this level. Please refer to the 2016 and 2014 reports for previous benchmarks.

Position Definition

Reporting to the Top Executive or Top Finance and Administration position, this position is accountable for the proper management of the organization's financial and accounting processes. Work is carried out independently, subject to broad policy and accepted accounting practices and may involve the supervision of one or more specialists. Specific responsibilities may include development and recommendation of financial policy, coordination of the budget process, preparation of monthly financial statements, annual returns, payroll, employee benefits, financial information or systems administration. This position will typically require a professional accounting designation or progress toward such a designation.

TOP PROGRAM/GRANTS MANAGER

Position Definition

This senior position will typically report to the CEO or an Executive Director and is accountable for the effective development, delivery and evaluation of grants or charitable programs that will contribute to the achievement of the organization's mission and goals. Specific accountabilities may include analyzing and defining community needs, assisting in the development of new granting initiatives and overall strategy, participation in community advocacy and social action processes, project management, recruitment, leadership and performance appraisal of a team of professionals, para-professionals and/or volunteers, program priority setting, maintenance of appropriate reporting, development and management of the team's budget. This position is typically found in fund granting organizations including governmental bodies, foundations, United Ways and other public bodies.

Common Titles:

Program Manager (44%)
Senior Program Officer (28%)
Director of Grants (20%)

EXPERIENCE PROFILE

Experience Profile: Top Program/Grants Manager

| | CURRENT ORGANIZATION N=22 | CURRENT POSITION N=22 | AT SENIORITY LEVEL N=20 |
|------------------------|------------------------------|--------------------------|----------------------------|
| 1 Year or Less | 9% | 14% | 5% |
| 1.1 Years to 3 Years | 41% | 46% | 45% |
| 3.1 Years to 5 Years | 9% | 5% | 0% |
| 5.1 Years to 10 Years | 14% | 14% | 20% |
| 10.1 Years to 15 Years | 14% | 14% | 25% |
| More than 15 Years | 14% | 9% | 5% |
| <i>Mean</i> | <i>6.9</i> | <i>6.1</i> | <i>6.7</i> |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Top Program/Grants Manager

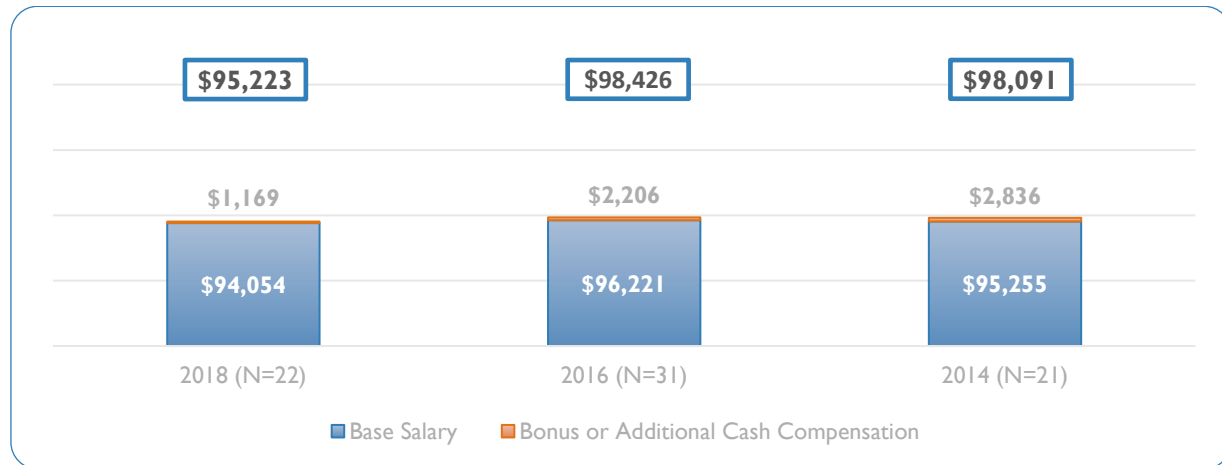
| | 2018 N=23 | 2016 N=32 |
|--|--------------|--------------|
| Pay Status | | |
| Salaried | 100% | 97% |
| Hourly | 0% | 3% |
| Employment Status | | |
| Full-Time | 88% | 86% |
| Permanent Part-Time | 12% | 9% |
| Casual Part-Time | 0% | 3% |
| Contract | 0% | 3% |
| Have Bonus/Incentive Compensation | | |
| Yes | 16% | 31% |
| Organization Participation in Retirement Plans* | | |
| Yes | 88% | 77% |
| Pension Plan | 24% | 6% |
| RRSP | 64% | 71% |
| Vacation Allowance | | |
| Vacation Pay With No Allowance | 0% | 3% |
| 0 Weeks | 0% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 3% |
| 3 Weeks | 32% | 27% |
| 4 Weeks | 40% | 30% |
| 5 Weeks | 12% | 21% |
| 6 Weeks or More | 16% | 15% |
| Mean | 4.8 | 5.9 |
| Standard Hours | | |
| 15 Hours or Less | 0% | 3% |
| 16 to 30 Hours | 8% | 11% |
| 31 to 35 Hours | 42% | 40% |
| 36 to 40 Hours | 50% | 46% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 35.4 | 34.2 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Top Program/Grants Manager



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$49.08 | \$49.59 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 1.2% | 1.4% |
| Average among staff receiving ³ | 7.0% | 4.8% |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | 5.1% |
| Maximum bonus level | N/A | 7.3% |
| Percentage of employees receiving bonus compensation | 17% | 31% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

Cash Compensation Quartiles: Top Program/Grants Manager

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$70,750 | \$70,750 to \$93,534 | \$93,534 to \$112,907 | \$112,907 > |
| Hourly | < \$36.24 | \$36.24 to \$47.98 | \$47.98 to \$57.16 | \$57.16 > |
| 90th Percentile | | | | |
| Total Cash | | | \$132,000 | |
| Hourly | | | \$66.11 | |

Compensation by Segment: Top Program/Grants Manager

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|-----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$94,054 | \$1,169 | \$95,223 | \$93,534 | \$112,907 | \$49.08 | \$47.98 | 1.2% | 22 |
| 2016 Total | \$96,221 | \$2,206 | \$98,426 | \$93,500 | \$110,000 | \$49.59 | \$46.92 | 1.4% | 31 |
| 2014 Total | \$95,255 | \$2,836 | \$98,091 | \$95,000 | \$113,333 | \$47.75 | \$45.67 | 2.7% | 21 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | \$80,400 | \$2,400 | \$82,800 | \$62,000 | N/A | \$42.01 | \$34.07 | 2.0% | 5 |
| \$10M to \$50M | \$117,958 | \$1,050 | \$119,008 | \$113,625 | N/A | \$61.99 | \$61.97 | 1.2% | 6 |
| More than \$50M | \$88,273 | \$750 | \$89,023 | \$87,500 | \$103,148 | \$45.84 | \$47.87 | 0.9% | 11 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$106,150 | \$0 | \$106,150 | \$105,250 | N/A | \$56.97 | \$57.83 | 0.0% | 5 |
| \$1M to \$2M | \$85,067 | \$1,550 | \$86,617 | \$80,950 | N/A | \$43.46 | \$40.84 | 1.8% | 6 |
| More than \$2M | \$93,550 | \$1,442 | \$94,992 | \$93,712 | \$111,814 | \$48.64 | \$48.08 | 1.3% | 11 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Three to Five | \$92,958 | \$3,506 | \$96,464 | \$98,150 | \$110,833 | \$47.78 | \$47.62 | 3.5% | 8 |
| More than Five | \$92,295 | \$0 | \$92,295 | \$90,428 | \$111,814 | \$48.91 | \$47.98 | 0.0% | 12 |
| Region | | | | | | | | | |
| West | \$104,007 | \$1,393 | \$105,400 | \$103,148 | N/A | \$56.39 | \$54.52 | 1.6% | 7 |
| Ontario | \$90,003 | \$573 | \$90,576 | \$93,356 | \$111,814 | \$44.97 | \$47.17 | 0.6% | 9 |
| Québec | \$89,869 | \$2,000 | \$91,869 | \$90,606 | N/A | \$48.07 | \$49.78 | 1.7% | 6 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$90,967 | \$1,275 | \$92,242 | \$90,428 | \$105,250 | \$47.95 | \$47.52 | 1.3% | 20 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$88,715 | \$2,175 | \$90,889 | \$81,873 | \$114,000 | \$46.22 | \$43.20 | 2.1% | 10 |
| 4 to 10 Years | \$92,914 | \$1,260 | \$94,174 | \$93,712 | N/A | \$47.76 | \$48.08 | 1.4% | 5 |
| More than 10 Years | \$118,430 | \$0 | \$118,430 | \$115,166 | N/A | \$62.82 | \$57.58 | 0.0% | 6 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$89,554 | \$1,812 | \$91,366 | \$86,673 | \$108,574 | \$46.53 | \$47.62 | 1.8% | 12 |
| 4 to 10 Years | \$98,897 | \$1,575 | \$100,472 | \$95,006 | N/A | \$49.90 | \$49.68 | 1.8% | 4 |
| More than 10 Years | \$118,413 | \$0 | \$118,413 | \$111,814 | N/A | \$63.99 | \$57.83 | 0.0% | 5 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$90,472 | \$1,667 | \$92,138 | \$85,845 | \$114,000 | \$46.28 | \$47.17 | 1.6% | 9 |
| 4 to 10 Years | \$98,897 | \$1,575 | \$100,472 | \$95,006 | N/A | \$49.90 | \$49.68 | 1.8% | 4 |
| More than 10 Years | \$111,786 | \$1,125 | \$112,910 | \$107,481 | N/A | \$60.78 | \$55.93 | 1.2% | 6 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

COMMUNICATIONS DIRECTOR

CAUTION: Communications Director results are based on 6 respondents.

Position Definition

This is a senior level position accountable for the development and execution of communications strategies for the organization and its stakeholders in order to achieve a positive public image. The position will typically report to the Top Executive or Senior Manager and will be responsible for the articulation and communication of key messages about the organization. Other functional accountabilities may include briefing and supervision of outside suppliers, media relations including approval of news releases, news conferences, writing and editing of a variety of communications materials.

Common Titles:

Director of Communications (100%)

EXPERIENCE PROFILE

Experience Profile: Communications Director

| | CURRENT ORGANIZATION N=6 | CURRENT POSITION N=6 | AT SENIORITY LEVEL N=6 |
|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 Year or Less | 50% | 50% | 33% |
| 1.1 Years to 3 Years | 33% | 33% | 50% |
| 3.1 Years to 5 Years | 17% | 17% | 0% |
| 5.1 Years to 10 Years | 0% | 0% | 17% |
| 10.1 Years to 15 Years | 0% | 0% | 0% |
| More than 15 Years | 0% | 0% | 0% |
| <i>Mean</i> | <i>1.9</i> | <i>1.8</i> | <i>3.2</i> |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Communications Director

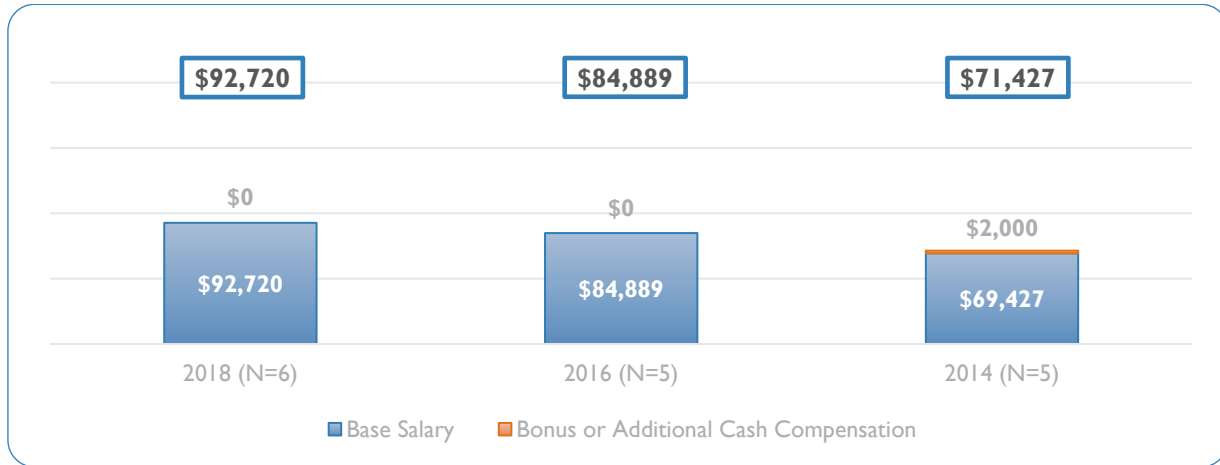
| | 2018 N=6 | 2016 N=5 |
|--|-------------|-------------|
| Pay Status | | |
| Salaried | 83% | 100% |
| Hourly | 17% | 0% |
| Employment Status | | |
| Full-Time | 67% | 80% |
| Permanent Part-Time | 33% | 20% |
| Casual Part-Time | 0% | 0% |
| Contract | 0% | 0% |
| Have Bonus/Incentive Compensation | | |
| Yes | 0% | 0% |
| Organization Participation in Retirement Plans* | | |
| Yes | 66% | 60% |
| <i>Pension Plan</i> | 33% | 0% |
| <i>RRSP</i> | 33% | 60% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 0% | 0% |
| 0 Weeks | 0% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 33% | 0% |
| 3 Weeks | 17% | 20% |
| 4 Weeks | 50% | 60% |
| 5 Weeks | 0% | 20% |
| 6 Weeks or More | 0% | 0% |
| <i>Mean</i> | 3.2 | 4.0 |
| Standard Hours | | |
| 15 Hours or Less | 0% | 0% |
| 16 to 30 Hours | 17% | 20% |
| 31 to 35 Hours | 50% | 40% |
| 36 to 40 Hours | 33% | 40% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| <i>Mean</i> | 34.5 | 33.8 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Communications Director



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$47.83 | \$44.35 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.0% | 0.0% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 0% | 0% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.
²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.
³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.
⁴Base for bonus targets is only those who participate in a bonus program.

Compensation by Segment: Communications Director

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|----------|-----------------------------|---------|---------|--------------|---|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$92,720 | \$0 | \$92,720 | \$89,960 | N/A | \$47.83 | \$46.13 | 0.0% | 6 |
| 2016 Total | \$84,889 | \$0 | \$84,889 | \$82,000 | N/A | \$44.35 | \$45.05 | 0.0% | 5 |
| 2014 Total | \$69,427 | \$2,000 | \$71,427 | \$75,137 | N/A | \$35.25 | \$36.12 | 5.6% | 5 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$94,980 | \$0 | \$94,980 | \$89,960 | N/A | \$50.54 | \$46.13 | 0.0% | 4 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$94,281 | \$0 | \$94,281 | \$95,000 | N/A | \$48.68 | \$48.72 | 0.0% | 5 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$94,281 | \$0 | \$94,281 | \$95,000 | N/A | \$48.68 | \$48.72 | 0.0% | 5 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$94,281 | \$0 | \$94,281 | \$95,000 | N/A | \$48.68 | \$48.72 | 0.0% | 5 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report. For this reason, some data categories have been deleted from this table.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

SENIOR PROGRAM OR FUNCTIONAL MANAGER

CAUTION: Senior Program or Functional Manager results are based on 9 respondents.

Position Definition

This position will typically report to the CEO or an Executive Manager and is accountable for the effective development, delivery and evaluation of programs or operational functions that will contribute to the achievement of the organization's mission and goals. Specific accountabilities may include analyzing and defining community or industry needs, assisting in the development of new initiatives and overall strategy, participation in community and/or industry advocacy and social action processes, project management, recruitment, leadership and performance appraisal of a team of professionals, para-professionals and/or volunteers, program priority setting, maintenance of appropriate reporting, development and management of the team's budget, preparation of submissions to funding or regulatory bodies.

Common Titles:

Director of (78%)

Vice President of (11%)

EXPERIENCE PROFILE

Experience Profile: Senior Program or Functional Manager

| | CURRENT ORGANIZATION N=9 | CURRENT POSITION N=9 | AT SENIORITY LEVEL N=5 |
|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 Year or Less | 22% | 33% | 0% |
| 1.1 Years to 3 Years | 33% | 33% | 40% |
| 3.1 Years to 5 Years | 33% | 33% | 60% |
| 5.1 Years to 10 Years | 0% | 0% | 0% |
| 10.1 Years to 15 Years | 11% | 0% | 0% |
| More than 15 Years | 0% | 0% | 0% |
| <i>Mean</i> | 3.8 | 2.6 | 3.8 |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Senior Program or Functional Manager

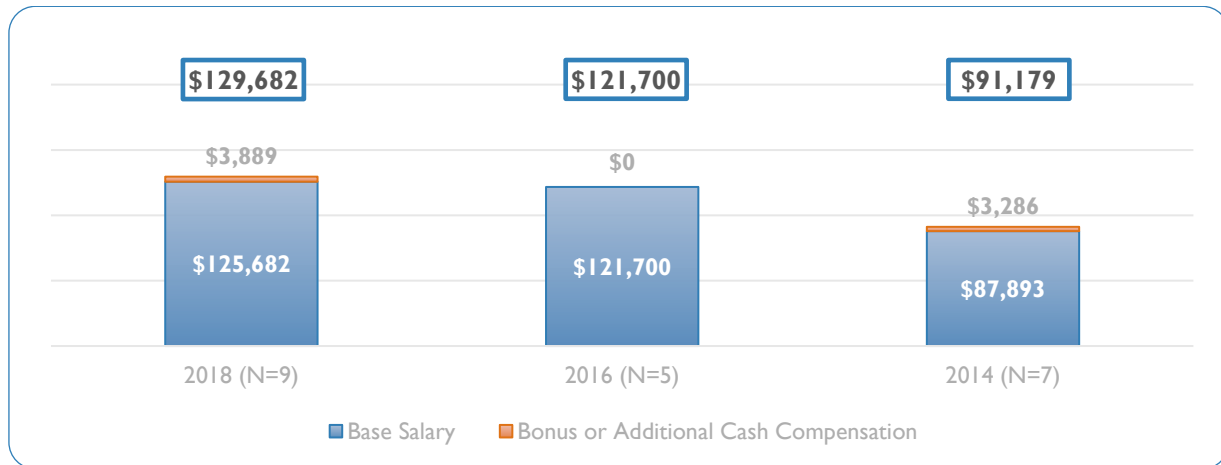
| | 2018 N=9 | 2016 N=5 |
|--|-------------|-------------|
| Pay Status | | |
| Salaried | 100% | 100% |
| Hourly | 0% | 0% |
| Employment Status | | |
| Full-Time | 78% | 100% |
| Permanent Part-Time | 11% | 0% |
| Casual Part-Time | 0% | 0% |
| Contract | 11% | 0% |
| Have Bonus/Incentive Compensation | | |
| Yes | 22% | 20% |
| Organization Participation in Retirement Plans* | | |
| Yes | 78% | 100% |
| Pension Plan | 11% | 0% |
| RRSP | 67% | 100% |
| Vacation Allowance | | |
| Vacation Pay With No Allowance | 0% | 0% |
| 0 Weeks | 11% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 0% |
| 3 Weeks | 56% | 0% |
| 4 Weeks | 22% | 60% |
| 5 Weeks | 11% | 20% |
| 6 Weeks or More | 0% | 20% |
| Mean | 3.1 | 7.4 |
| Standard Hours | | |
| 15 Hours or Less | 0% | 0% |
| 16 to 30 Hours | 11% | 0% |
| 31 to 35 Hours | 44% | 100% |
| 36 to 40 Hours | 44% | 0% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 33.9 | 35.0 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Senior Program or Functional Manager



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$64.52 | \$66.87 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 3.0% | 0.0% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 22% | 20% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

Cash Compensation Quartiles: Senior Program or Functional Manager

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$102,926 | \$102,926 to \$140,000 | \$140,000 to \$145,000 | \$145,000 > |
| Hourly | < \$52.78 | \$52.78 to \$63.19 | \$63.19 to \$77.45 | \$77.45 > |
| 90th Percentile | | | | |
| Total Cash | | | \$181,250 | |
| Hourly | | | \$87.14 | |

Compensation by Segment: Senior Program or Functional Manager

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|-----------|-----------------------------|---------|---------|--------------|---|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$125,682 | \$3,889 | \$129,571 | \$140,000 | \$145,000 | \$64.52 | \$63.19 | 3.0% | 9 |
| 2016 Total | \$121,700 | \$0 | \$121,700 | \$110,000 | N/A | \$66.87 | \$60.44 | 0.0% | 5 |
| 2014 Total | \$87,893 | \$3,286 | \$91,179 | \$108,000 | N/A | \$43.16 | \$43.27 | 2.7% | 7 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| \$10M to \$50M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than \$50M | \$122,877 | \$0 | \$122,877 | \$115,000 | N/A | \$62.86 | \$63.19 | 0.0% | 7 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| \$1M to \$2M | \$131,741 | \$8,750 | \$140,491 | \$140,481 | N/A | \$70.32 | \$70.32 | 6.7% | 4 |
| More than \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Three to Five | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than Five | \$125,025 | \$5,000 | \$130,025 | \$140,000 | N/A | \$62.86 | \$57.69 | 3.8% | 7 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Ontario | \$122,877 | \$0 | \$122,877 | \$115,000 | N/A | \$62.86 | \$63.19 | 0.0% | 7 |
| Québec | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$118,555 | \$2,143 | \$120,698 | \$115,000 | N/A | \$62.26 | \$63.19 | 1.4% | 7 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$117,200 | \$3,000 | \$120,200 | \$115,000 | N/A | \$61.12 | \$63.19 | 2.0% | 5 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$114,821 | \$2,500 | \$117,321 | \$108,963 | N/A | \$59.73 | \$57.98 | 1.7% | 6 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

V. COMPENSATION PROFILES: NON-MANAGEMENT

NOTE: A glossary of terms can be found in Section 8

This section presents a profile of compensation for non-management positions. The chapter is divided into two sections. The first discusses an aggregated compensation profile for all six non-management positions combined. The second section presents compensation profiles for each individual non-management position where there is sufficient data. Specific positions for which compensation is presented include:

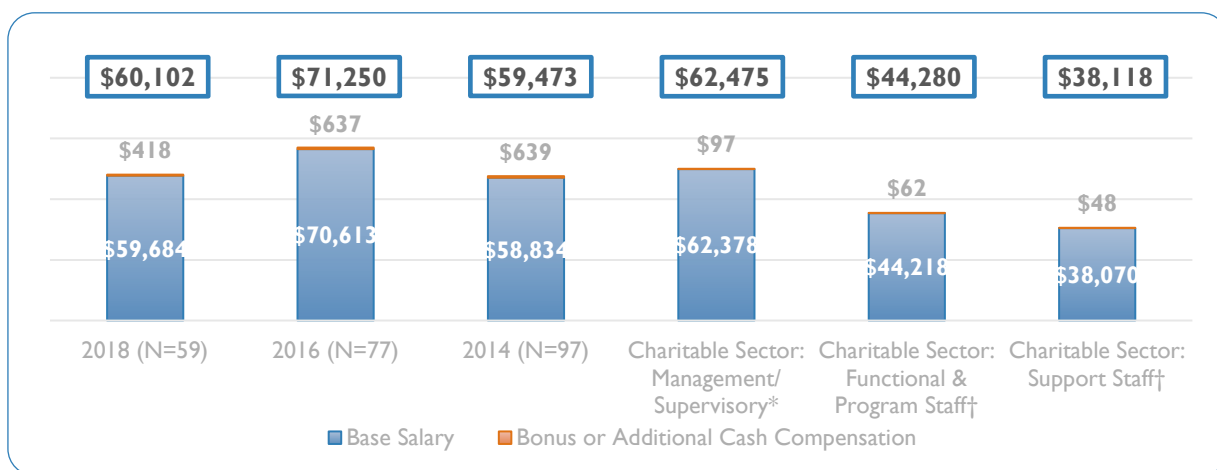
- Financial Administrator
- Grants Program Officer
- Communications Specialist
- Administrative Support I
- Administrative Support II
- Administrative Support III

AGGREGATE NON-MANAGEMENT COMPENSATION PROFILE

This section presents data on all non-management levels aggregated together. Profiles for each individual position are presented following this section.

On average, non-management level staff in PFC member foundations earn approximately \$60,100 per year (see [Exhibit 5-1](#)). This consists of almost \$59,700 in base pay and \$400 in bonus or additional cash compensation. While this represents a decline of 15.6% from 2016, it is in line (slightly above) the 2014 benchmark. These differences should be interpreted with caution as the level spans many positions (presented later).

Exhibit 5-1: Cash Compensation: Non-Management



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$30.41 | \$37.10 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.6% | 0.7% |
| Average among staff receiving ³ | 6.7% | 5.5% |
| Average bonus targets⁴ | | |
| Target bonus level | 8.7% | 4.7% |
| Maximum bonus level | 8.7% | 7.0% |
| Percentage of employees receiving bonus compensation | 7% | 13% |

Notes: †SOURCE: 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group.

¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

For PFC members overall, the bonus amounts to only 0.6% of base compensation. However, only 7% of non-management level staff receive any bonus or additional compensation at all. If only those who receive a bonus are considered, the average bonus or additional compensation is 6.7%. On an hourly

basis, PFC member management staff earn an average of just over \$30 per hour in base compensation. **Note: The hourly rate can be used to determine or compare compensation for those working part-time or on contract.*

The non-management levels in this study are generally on par with the Management/Supervisor level from CharityVillage's® 2017 Canadian Nonprofit Sector Salary and Benefits Study. Compensation is higher than the Functional & Program Staff and Support Staff levels from CharityVillage's® 2017 Canadian Nonprofit Sector Salary and Benefits Study. Compared to the charitable sector, non-management staff in PFC member foundations earn 4% less than the Management/Supervisory level, 36% more the Program & Functional level and 58% more than the Support Staff level.

The exhibit also shows the target and maximum bonus levels for the 7% who offer bonus or incentive compensation to their non-management level staff. The average targets and maximums are two percentage points higher than the actual averages.

Exhibit 4-2 presents the quartile ranges for non-management level staff overall for both annualized and hourly compensation. By dividing respondents into four equal groups (25% in each group), quartiles provide an understanding of the distribution of compensation. The exhibit also shows the 90th percentile. Only 10% of sector employees are paid more than the 90th percentile value.

Exhibit 5-2: Cash Compensation Quartiles: Non-Management

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$49,550 | \$49,550 to \$55,637 | \$55,637 to \$68,750 | \$68,750 > |
| Hourly | < \$24.10 | \$24.10 to \$28.90 | \$28.90 to \$35.00 | \$35.00 > |
| 90th Percentile | | | | |
| Total Cash | | | \$85,000 | |
| Hourly | | | \$43.95 | |

Exhibit 5-3 provides a detailed breakdown of cash compensation for different segments. Readers can use these breakdowns to identify a set of compensation benchmarks for comparison from organizations more like their own. Some highlights from the breakdowns include:

- **Invested Assets & Grants:** This year's results do not point to a direct relationship between compensation at the non-management level and the level of invested assets or grants awarded.
- **Number of Staff:** Average compensation is higher in organizations with more than two staff than in those with only two staff.
- **Region:** Average compensation for non-management staff in participating organizations is highest in the west (Alberta and BC).
- **Employment Status:** Non-management staff with casual or contract positions have higher compensation than full-time or permanent part-time staff.

- **Experience:** The results point to a direct correlation between years of experience and compensation for non-management staff. The relationship holds true for all three experience measures.

Exhibit 5-3: Compensation by Segment: Non-Management

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$59,684 | \$418 | \$60,102 | \$55,637 | \$68,750 | \$30.41 | \$28.90 | 0.6% | 59 |
| 2016 Total | \$70,613 | \$637 | \$71,249 | \$73,150 | \$77,800 | \$37.10 | \$36.20 | 0.7% | 77 |
| 2014 Total | \$58,834 | \$639 | \$59,473 | \$55,000 | \$72,021 | \$29.80 | \$28.41 | 0.8% | 97 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| \$10M to \$50M | \$62,073 | \$702 | \$62,775 | \$59,333 | \$75,200 | \$30.96 | \$30.00 | 0.7% | 19 |
| More than \$50M | \$59,773 | \$172 | \$59,945 | \$56,900 | \$68,750 | \$30.89 | \$29.12 | 0.3% | 37 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$54,197 | \$0 | \$54,197 | \$52,067 | \$60,267 | \$27.44 | \$26.70 | 0.0% | 20 |
| \$1M to \$2M | \$67,947 | \$1,576 | \$69,522 | \$63,033 | \$91,520 | \$33.61 | \$32.32 | 1.7% | 11 |
| More than \$2M | \$60,357 | \$263 | \$60,620 | \$58,686 | \$69,881 | \$31.27 | \$30.67 | 0.5% | 28 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | \$54,667 | \$833 | \$55,500 | \$51,500 | N/A | \$26.61 | \$23.56 | 1.7% | 6 |
| Three to Five | \$60,391 | \$374 | \$60,764 | \$62,400 | \$66,000 | \$30.51 | \$29.12 | 0.5% | 17 |
| More than Five | \$60,186 | \$370 | \$60,557 | \$56,269 | \$69,256 | \$30.99 | \$29.47 | 0.4% | 36 |
| Region | | | | | | | | | |
| West | \$67,405 | \$1,789 | \$69,195 | \$62,400 | \$91,520 | \$33.53 | \$30.00 | 2.0% | 11 |
| Ontario | \$56,057 | \$0 | \$56,057 | \$53,040 | \$64,000 | \$28.24 | \$28.21 | 0.0% | 31 |
| Québec | \$61,302 | \$294 | \$61,596 | \$56,900 | \$74,750 | \$32.34 | \$31.26 | 0.6% | 17 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$59,455 | \$277 | \$59,731 | \$55,637 | \$66,000 | \$31.05 | \$29.12 | 0.5% | 41 |
| Permanent Part-Time | \$53,203 | \$0 | \$53,203 | \$54,560 | \$64,000 | \$25.58 | \$26.23 | 0.0% | 10 |
| Casual PT/Contract | \$68,960 | \$1,667 | \$70,627 | \$65,520 | \$91,520 | \$33.15 | \$31.50 | 1.4% | 8 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$58,210 | \$71 | \$58,281 | \$56,900 | \$65,000 | \$29.47 | \$28.46 | 0.2% | 33 |
| 4 to 10 Years | \$58,622 | \$965 | \$59,587 | \$52,600 | \$68,750 | \$29.93 | \$28.52 | 1.1% | 19 |
| More than 10 Years | \$69,516 | \$571 | \$70,087 | \$66,000 | N/A | \$36.12 | \$35.49 | 0.7% | 7 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$57,666 | \$62 | \$57,728 | \$55,319 | \$65,000 | \$29.30 | \$28.49 | 0.1% | 38 |
| 4 to 10 Years | \$59,937 | \$1,222 | \$61,159 | \$53,000 | \$69,761 | \$30.55 | \$28.90 | 1.5% | 15 |
| More than 10 Years | \$71,829 | \$667 | \$72,495 | \$73,841 | N/A | \$37.05 | \$39.72 | 0.8% | 6 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$56,289 | \$124 | \$56,413 | \$52,000 | \$65,000 | \$28.05 | \$26.16 | 0.3% | 19 |
| 4 to 10 Years | \$62,263 | \$797 | \$63,060 | \$60,471 | \$72,750 | \$32.00 | \$31.01 | 1.0% | 23 |
| More than 10 Years | \$66,545 | \$444 | \$66,990 | \$64,591 | \$81,682 | \$34.33 | \$32.32 | 0.5% | 9 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

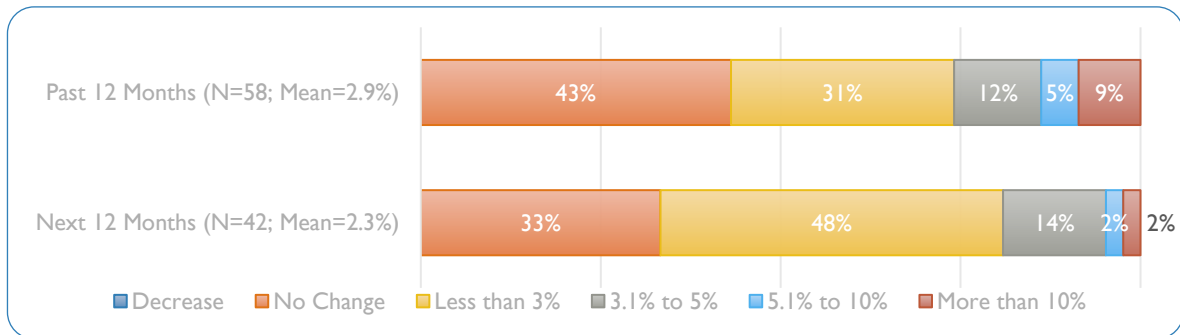
Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

Over half (57%) of non-management staff in participating organizations received an increase in cash compensation over the past twelve months (see **Exhibit 5-4**). As with other levels, the majority of increases were less than 5% with the largest portion being under 3%. The average increase in cash compensation for management was 2.9%.

Two thirds (67%) are expecting increases in the coming twelve months with the average expected increase being slightly lower than the past twelve months at 2.3%. Among those receiving an increase, most (48%) are expecting an increase of less than 3%.

Exhibit 5-4 – Recent and Anticipated Changes in Compensation: Non-Management



Note: Percentages may not sum to 100% due to rounding.

FINANCIAL ADMINISTRATOR

CAUTION: Financial Administrator results are based on 9 respondents.

Position Definition

This position will typically report to the Top Executive or to the Senior Finance/Accounting position. Work is generally performed under the supervision of a more senior finance/accounting position and is subject to established procedures and principles. Work typically includes moderately complex financial and accounting processes. Responsibilities may include general accounting such as maintenance of GL, and journals, bank deposits and reconciliation, coordination of financial information systems, accounts payable/receivable, payroll, benefits administration, supervision of administrative support staff.

Common Titles:

Financial Administrator (67%)

Accountant (11%)

Bookkeeper (11%)

EXPERIENCE PROFILE

Experience Profile: Financial Administrator

| | CURRENT ORGANIZATION N=9 | CURRENT POSITION N=9 | AT SENIORITY LEVEL N=8 |
|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 Year or Less | 11% | 11% | 0% |
| 1.1 Years to 3 Years | 0% | 11% | 0% |
| 3.1 Years to 5 Years | 22% | 11% | 13% |
| 5.1 Years to 10 Years | 44% | 44% | 63% |
| 10.1 Years to 15 Years | 0% | 11% | 13% |
| More than 15 Years | 22% | 11% | 13% |
| <i>Mean</i> | <i>11.7</i> | <i>8.1</i> | <i>10.0</i> |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Financial Administrator

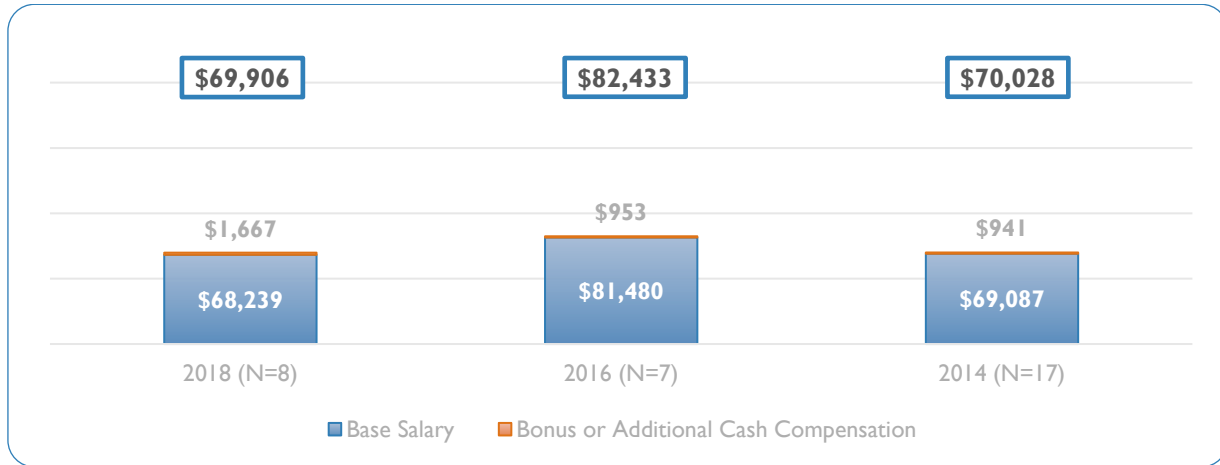
| | 2018 N=9 | 2016 N=7 |
|--|-------------|-------------|
| Pay Status | | |
| Salaried | 67% | 71% |
| Hourly | 33% | 29% |
| Employment Status | | |
| Full-Time | 44% | 57% |
| Permanent Part-Time | 22% | 14% |
| Casual Part-Time | 22% | 0% |
| Contract | 11% | 29% |
| Have Bonus/Incentive Compensation | | |
| Yes | 11% | 29% |
| Organization Participation in Retirement Plans* | | |
| Yes | 67% | 57% |
| Pension Plan | 22% | 14% |
| RRSP | 44% | 43% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 0% | 0% |
| 0 Weeks | 22% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 0% |
| 3 Weeks | 33% | 0% |
| 4 Weeks | 22% | 60% |
| 5 Weeks | 11% | 20% |
| 6 Weeks or More | 11% | 20% |
| Mean | 3.1 | 7.4 |
| Standard Hours | | |
| 15 Hours or Less | 33% | 43% |
| 16 to 30 Hours | 11% | 0% |
| 31 to 35 Hours | 44% | 43% |
| 36 to 40 Hours | 11% | 14% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 23.2 | 22.5 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Financial Administrator



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$34.86 | \$41.21 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 1.5% | 1.4% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 11% | 29% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.
²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.
³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.
⁴Base for bonus targets is only those who participate in a bonus program.

Cash Compensation Quartiles: Financial Administrator

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$55,207 | \$55,207 to \$67,309 | \$67,309 to \$78,441 | \$78,441 > |
| Hourly | < \$28.30 | \$28.30 to \$33.42 | \$33.42 to \$43.10 | \$43.10 > |
| 90th Percentile | N/A | | | |
| Total Cash | N/A | | | |
| Hourly | N/A | | | |

Compensation by Segment: Financial Administrator

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$68,239 | \$1,667 | \$69,906 | \$67,309 | \$78,441 | \$34.86 | \$33.42 | 1.5% | 8 |
| 2016 Total | \$81,480 | \$953 | \$82,433 | \$76,960 | N/A | \$41.21 | \$37.91 | 1.4% | 7 |
| 2014 Total | \$69,087 | \$941 | \$70,028 | \$63,910 | \$90,376 | \$34.84 | \$32.50 | 1.1% | 17 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| \$10M to \$50M | \$71,267 | \$3,333 | \$74,600 | \$70,534 | N/A | \$36.08 | \$37.55 | 2.8% | 4 |
| More than \$50M | \$65,212 | \$0 | \$65,212 | \$63,975 | N/A | \$33.63 | \$30.76 | 0.0% | 4 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| \$1M to \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Three to Five | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| More than Five | \$71,130 | \$1,905 | \$73,035 | \$68,750 | N/A | \$36.54 | \$33.78 | 2.0% | 7 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Ontario | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Québec | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$68,491 | \$0 | \$68,491 | \$70,534 | N/A | \$37.03 | \$37.55 | 0.0% | 4 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| 4 to 10 Years | \$71,406 | \$2,667 | \$74,073 | \$68,750 | N/A | \$36.49 | \$33.78 | 2.3% | 5 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| 4 to 10 Years | \$72,791 | \$3,333 | \$76,125 | \$71,975 | N/A | \$37.17 | \$37.19 | 2.8% | 4 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| 4 to 10 Years | \$71,406 | \$2,667 | \$74,073 | \$68,750 | N/A | \$36.49 | \$33.78 | 2.3% | 5 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

GRANTS PROGRAM OFFICER

Position Definition

This intermediate position is accountable to the Top Program/Grants Manager for ongoing management and administration of the grants or charitable programs. Specific responsibilities include: encouraging and managing grants applications, providing advice to ensure applications are appropriate to the foundation's guidelines. Participates in the grant decision process and ensures that all granting requirements are met. Manages relationships and communications with grantees. Contributes to the foundation's evaluation processes by providing ongoing monitoring of funded projects to ensure effective use of funds received and that required reports are received, and the requirement for scheduled disbursements are met. Contributes to the review and development of community grants criteria and communication strategies.

Common Titles:

| | |
|---------------------------|-------------------------|
| Program Coordinator (25%) | Manager of Grants (10%) |
| Grants Officer (25%) | Program Manager (5%) |
| Grants Coordinator (15%) | |

EXPERIENCE PROFILE

Experience Profile: Grants Program Officer

| | CURRENT ORGANIZATION N=20 | CURRENT POSITION N=20 | AT SENIORITY LEVEL N=16 |
|------------------------|------------------------------|--------------------------|----------------------------|
| 1 Year or Less | 35% | 50% | 25% |
| 1.1 Years to 3 Years | 25% | 30% | 19% |
| 3.1 Years to 5 Years | 20% | 10% | 13% |
| 5.1 Years to 10 Years | 10% | 5% | 31% |
| 10.1 Years to 15 Years | 5% | 5% | 13% |
| More than 15 Years | 5% | 0% | 0% |
| <i>Mean</i> | 3.9 | 2.7 | 5.8 |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Grants Program Officer

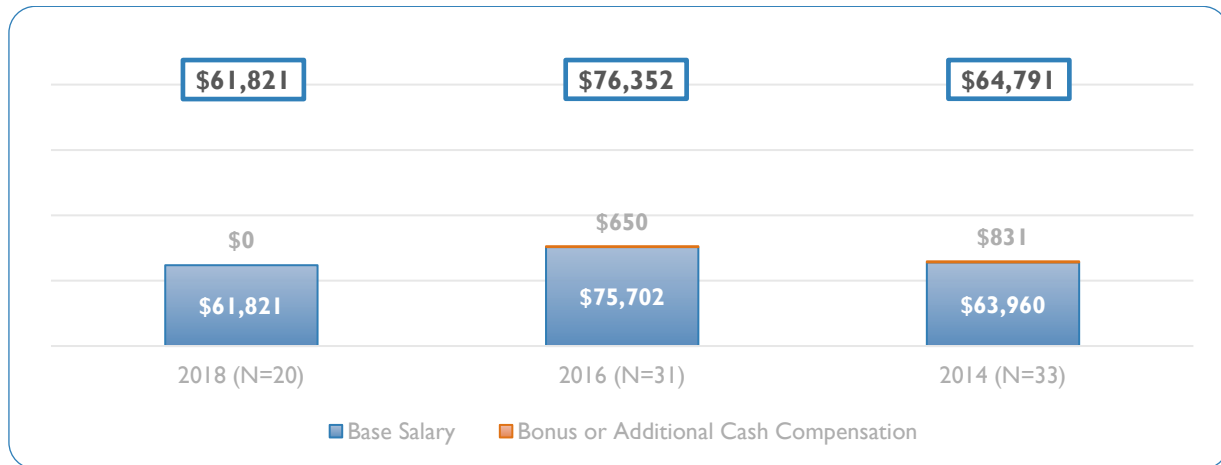
| | 2018 N=20 | 2016 N=32 |
|--|--------------|--------------|
| Pay Status | | |
| Salaried | 80% | 96% |
| Hourly | 20% | 4% |
| Employment Status | | |
| Full-Time | 70% | 83% |
| Permanent Part-Time | 20% | 13% |
| Casual Part-Time | 5% | 1% |
| Contract | 5% | 2% |
| Have Bonus/Incentive Compensation | | |
| Yes | 0% | 8% |
| Organization Participation in Retirement Plans* | | |
| Yes | 70% | 87% |
| Pension Plan | 20% | 8% |
| RRSP | 50% | 78% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 15% | 1% |
| 0 Weeks | 0% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 5% | 8% |
| 3 Weeks | 60% | 11% |
| 4 Weeks | 5% | 5% |
| 5 Weeks | 15% | 3% |
| 6 Weeks or More | 0% | 73% |
| Mean | 3.4 | 15.2 |
| Standard Hours | | |
| 15 Hours or Less | 5% | 5% |
| 16 to 30 Hours | 16% | 11% |
| 31 to 35 Hours | 37% | 75% |
| 36 to 40 Hours | 42% | 10% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 33.3 | 33.1 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Grants Program Officer



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$31.68 | \$40.41 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.0% | 0.6% |
| Average among staff receiving ³ | N/A | 7.1% |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | 7.1% |
| Maximum bonus level | N/A | 9.4% |
| Percentage of employees receiving bonus compensation | 0% | 8% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

Cash Compensation Quartiles: Grants Program Officer

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$51,953 | \$51,953 to \$62,717 | \$62,717 to \$71,375 | \$71,375 > |
| Hourly | < \$26.15 | \$26.15 to \$30.89 | \$30.89 to \$36.98 | \$36.98 > |
| 90th Percentile | | | | |
| Total Cash | | | \$82,375 | |
| Hourly | | | \$42.17 | |

Compensation by Segment: Grants Program Officer

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|-------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$61,821 | \$0 | \$61,821 | \$62,717 | \$71,375 | \$31.68 | \$30.89 | 0.0% | 20 |
| 2016 Total | \$75,702 | \$650 | \$76,352 | \$66,000 | \$85,400 | \$40.41 | \$46.92 | 0.6% | 31 |
| 2014 Total | \$63,960 | \$831 | \$64,791 | \$62,000 | \$77,130 | \$33.40 | \$30.22 | 1.1% | 33 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| \$10M to \$50M | \$61,103 | \$0 | \$61,103 | \$62,717 | N/A | \$30.07 | \$31.16 | 0.0% | 6 |
| More than \$50M | \$62,129 | \$0 | \$62,129 | \$62,236 | \$72,750 | \$32.36 | \$30.89 | 0.0% | 14 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$54,995 | \$0 | \$54,995 | \$52,520 | N/A | \$27.59 | \$26.15 | 0.0% | 6 |
| \$1M to \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than \$2M | \$65,628 | \$0 | \$65,628 | \$64,591 | \$72,800 | \$34.29 | \$35.00 | 0.0% | 11 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Three to Five | \$62,671 | \$0 | \$62,671 | \$63,517 | N/A | \$32.01 | \$31.55 | 0.0% | 6 |
| More than Five | \$61,700 | \$0 | \$61,700 | \$58,054 | \$72,775 | \$31.98 | \$30.79 | 0.0% | 12 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Ontario | \$57,951 | \$0 | \$57,951 | \$60,471 | \$64,591 | \$29.38 | \$30.77 | 0.0% | 11 |
| Québec | \$63,578 | \$0 | \$63,578 | \$70,000 | N/A | \$33.76 | \$38.46 | 0.0% | 7 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$61,693 | \$0 | \$61,693 | \$61,752 | \$70,000 | \$32.45 | \$31.67 | 0.0% | 14 |
| Permanent Part-Time | \$57,300 | \$0 | \$57,300 | \$63,200 | N/A | \$27.55 | \$30.38 | 0.0% | 4 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$65,568 | \$0 | \$65,568 | \$65,834 | \$72,775 | \$33.51 | \$33.51 | 0.0% | 12 |
| 4 to 10 Years | \$54,896 | \$0 | \$54,896 | \$51,953 | N/A | \$27.55 | \$26.76 | 0.0% | 6 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$61,960 | \$0 | \$61,960 | \$62,717 | \$71,375 | \$31.83 | \$30.67 | 0.0% | 16 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | \$66,375 | \$0 | \$66,375 | \$64,000 | N/A | \$33.11 | \$30.77 | 0.0% | 7 |
| 4 to 10 Years | \$64,468 | \$0 | \$64,468 | \$67,667 | N/A | \$33.57 | \$34.70 | 0.0% | 7 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

COMMUNICATIONS SPECIALIST

CAUTION: Communications Specialist results are based on 7 respondents.

Position Definition

This position is responsible for the implementation of communications activities for the organization and its stakeholders in order to achieve a positive public image. The position will typically report to the Top Executive or Communications Director and will be responsible for the communication of key messages about the organization. Other responsibilities may include; briefing and supervision of outside suppliers, media relations including coordination of news releases and news conferences, writing and editing of a variety of communications materials, website design and maintenance, graphic design.

Common Titles:

Communications Specialist (29%)
 Manager of Communications (29%)

Communications Officer (14%)
 Marketing & Communication Associate (14%)

EXPERIENCE PROFILE

Experience Profile: Communications Specialist

| | CURRENT ORGANIZATION N=7 | CURRENT POSITION N=7 | AT SENIORITY LEVEL N=6 |
|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 Year or Less | 71% | 71% | 67% |
| 1.1 Years to 3 Years | 29% | 29% | 17% |
| 3.1 Years to 5 Years | 0% | 0% | 17% |
| 5.1 Years to 10 Years | 0% | 0% | 0% |
| 10.1 Years to 15 Years | 0% | 0% | 0% |
| More than 15 Years | 0% | 0% | 0% |
| <i>Mean</i> | <i>1.1</i> | <i>1.0</i> | <i>1.4</i> |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Communications Specialist

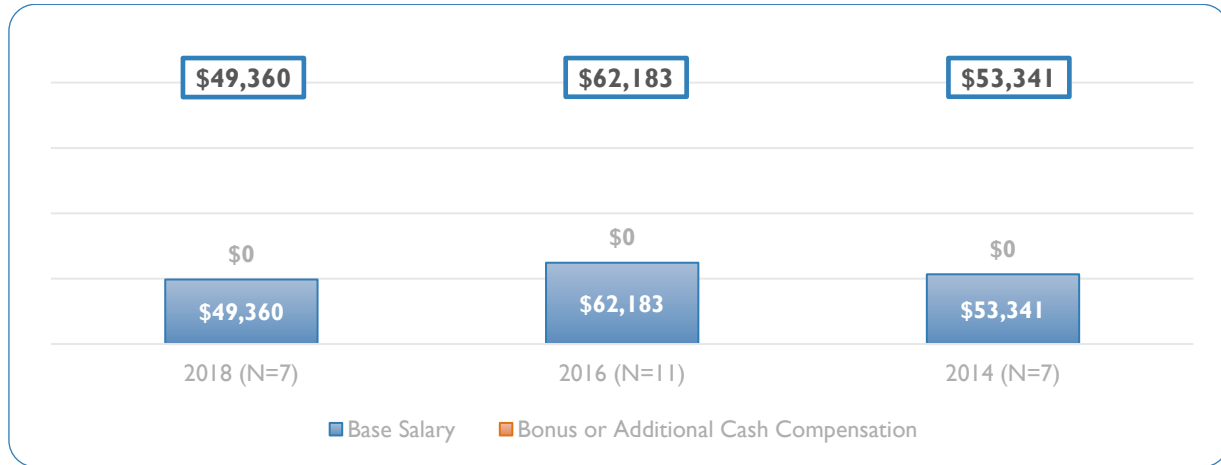
| | 2018 N=7 | 2016 N=11 |
|--|-------------|--------------|
| Pay Status | | |
| Salaried | 71% | 64% |
| Hourly | 29% | 36% |
| Employment Status | | |
| Full-Time | 71% | 46% |
| Permanent Part-Time | 0% | 27% |
| Casual Part-Time | 14% | 9% |
| Contract | 14% | 18% |
| Have Bonus/Incentive Compensation | | |
| Yes | 0% | 9% |
| Organization Participation in Retirement Plans* | | |
| Yes | 71% | 36% |
| Pension Plan | 14% | 0% |
| RRSP | 57% | 36% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 14% | 20% |
| 0 Weeks | 14% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 14% | 10% |
| 3 Weeks | 57% | 40% |
| 4 Weeks | 0% | 20% |
| 5 Weeks | 0% | 0% |
| 6 Weeks or More | 0% | 10% |
| Mean | 2.3 | 3.5 |
| Standard Hours | | |
| 15 Hours or Less | 17% | 10% |
| 16 to 30 Hours | 0% | 30% |
| 31 to 35 Hours | 17% | 30% |
| 36 to 40 Hours | 67% | 30% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 32.9 | 30.6 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Communications Specialist



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$24.89 | \$31.58 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.0% | 0.0% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 0% | 9% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.
²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.
³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.
⁴Base for bonus targets is only those who participate in a bonus program.

Compensation by Segment: Communications Specialist

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|-------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$49,360 | \$0 | \$49,360 | \$52,000 | N/A | \$24.89 | \$25.00 | 0.0% | 7 |
| 2016 Total | \$62,183 | \$0 | \$62,183 | \$61,800 | \$70,000 | \$31.58 | \$32.97 | 0.0% | 11 |
| 2014 Total | \$53,341 | \$0 | \$53,341 | \$50,000 | \$65,650 | \$26.83 | \$25.64 | 0.0% | 11 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| \$10M to \$50M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than \$50M | \$47,297 | \$0 | \$47,297 | \$46,947 | N/A | \$24.29 | \$24.48 | 0.0% | 4 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | \$52,833 | \$0 | \$52,833 | \$53,500 | N/A | \$26.32 | \$26.60 | 0.0% | 4 |
| \$1M to \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| More than \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Three to Five | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than Five | \$49,704 | \$0 | \$49,704 | \$52,293 | N/A | \$25.52 | \$26.82 | 0.0% | 5 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Ontario | \$52,907 | \$0 | \$52,907 | \$53,647 | N/A | \$26.77 | \$27.51 | 0.0% | 4 |
| Québec | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$50,384 | \$0 | \$50,384 | \$52,293 | N/A | \$25.84 | \$26.82 | 0.0% | 5 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$49,360 | \$0 | \$49,360 | \$52,000 | N/A | \$24.89 | \$25.00 | 0.0% | 7 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$49,360 | \$0 | \$49,360 | \$52,000 | N/A | \$24.89 | \$25.00 | 0.0% | 7 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| 3 Years or Less | \$46,238 | \$0 | \$46,238 | \$45,000 | N/A | \$23.12 | \$22.14 | 0.0% | 5 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

ADMINISTRATIVE SUPPORT I

Position Definition

This is a senior level administrative generalist or administrative support position responsible for providing a broad spectrum of administrative support functions to one or more senior managers. Specific accountabilities may include administration of a technical administrative function such as human resource or benefits administration, participation in the development of project and program submissions, coordination and preparation of reports to Top Executive, members and funders, coordination of events such as AGM, and board meetings, represent the organization at community or industry meetings, assistance with fundraising activities, general office administration, and may involve supervision of one or more junior administrative staff.

Common Titles:

| | |
|--------------------------------|----------------------------|
| Project Coordinator (29%) | Office Administrator (18%) |
| Executive Assistant (18%) | Office Manager (6%) |
| Administrative Assistant (18%) | |

EXPERIENCE PROFILE

Experience Profile: Administrative Support I

| | CURRENT ORGANIZATION N=17 | CURRENT POSITION N=17 | AT SENIORITY LEVEL N=16 |
|------------------------|------------------------------|--------------------------|----------------------------|
| 1 Year or Less | 24% | 24% | 13% |
| 1.1 Years to 3 Years | 18% | 24% | 13% |
| 3.1 Years to 5 Years | 18% | 24% | 25% |
| 5.1 Years to 10 Years | 24% | 12% | 25% |
| 10.1 Years to 15 Years | 0% | 0% | 6% |
| More than 15 Years | 18% | 18% | 19% |
| <i>Mean</i> | <i>6.8</i> | <i>6.0</i> | <i>8.0</i> |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Administrative Support I

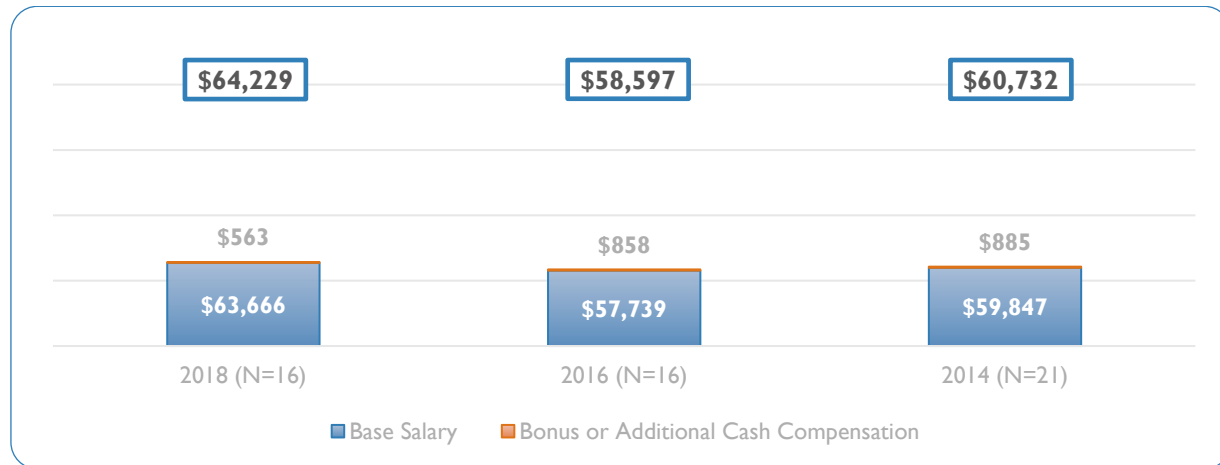
| | 2018 N=17 | 2016 N=19 |
|--|--------------|--------------|
| Pay Status | | |
| Salaried | 82% | 90% |
| Hourly | 18% | 11% |
| Employment Status | | |
| Full-Time | 82% | 84% |
| Permanent Part-Time | 0% | 5% |
| Casual Part-Time | 0% | 11% |
| Contract | 18% | 0% |
| Have Bonus/Incentive Compensation | | |
| Yes | 18% | 16% |
| Organization Participation in Retirement Plans* | | |
| Yes | 77% | 68% |
| Pension Plan | 24% | 21% |
| RRSP | 53% | 53% |
| Vacation Allowance | | |
| Vacation Pay With No Allowance | 0% | 6% |
| 0 Weeks | 18% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 0% |
| 3 Weeks | 41% | 47% |
| 4 Weeks | 24% | 35% |
| 5 Weeks | 6% | 12% |
| 6 Weeks or More | 12% | 0% |
| Mean | 3.2 | 3.6 |
| Standard Hours | | |
| 15 Hours or Less | 18% | 11% |
| 16 to 30 Hours | 0% | 5% |
| 31 to 35 Hours | 29% | 26% |
| 36 to 40 Hours | 47% | 53% |
| 41 to 45 Hours | 6% | 5% |
| More than 45 Hours | 0% | 0% |
| Mean | 32.2 | 33.9 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Administrative Support I



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$32.19 | \$28.20 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.9% | 1.0% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 12% | 16% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

Cash Compensation Quartiles: Administrative Support I

| | 1 st Quartile | 2 nd Quartile | 3 rd Quartile | 4 th Quartile |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Quartiles: | | | | |
| Total Cash | < \$52,334 | \$52,334 to \$59,450 | \$59,450 to \$74,401 | \$74,401 > |
| Hourly | < \$26.70 | \$26.70 to \$30.19 | \$30.19 to \$38.17 | \$38.17 > |
| 90th Percentile | | | | |
| Total Cash | | | \$89,700 | |
| Hourly | | | \$44.00 | |

Compensation by Segment: Administrative Support I

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|---------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$63,666 | \$563 | \$64,229 | \$59,450 | \$74,401 | \$32.45 | \$30.19 | 0.9% | 16 |
| 2016 Total | \$57,739 | \$858 | \$58,597 | \$55,725 | \$67,700 | \$29.20 | \$29.00 | 1.0% | 16 |
| 2014 Total | \$59,847 | \$885 | \$60,732 | \$58,240 | \$74,176 | \$29.46 | \$28.41 | 1.3% | 21 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| \$10M to \$50M | \$68,674 | \$0 | \$68,674 | \$65,554 | N/A | \$33.85 | \$32.35 | 0.0% | 4 |
| More than \$50M | \$63,088 | \$364 | \$63,451 | \$62,000 | \$69,761 | \$32.71 | \$31.25 | 0.4% | 11 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| \$1M to \$2M | \$74,172 | \$800 | \$74,972 | \$79,040 | N/A | \$37.33 | \$38.00 | 0.9% | 5 |
| More than \$2M | \$60,407 | \$556 | \$60,963 | \$56,900 | \$66,000 | \$31.02 | \$29.12 | 1.0% | 9 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Three to Five | \$70,223 | \$667 | \$70,890 | \$72,520 | N/A | \$35.81 | \$33.56 | 0.8% | 6 |
| More than Five | \$60,665 | \$0 | \$60,665 | \$54,484 | \$67,381 | \$31.06 | \$28.98 | 0.0% | 8 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Ontario | \$55,637 | \$0 | \$55,637 | \$52,600 | \$62,000 | \$28.10 | \$28.21 | 0.0% | 9 |
| Québec | \$68,140 | \$1,000 | \$69,140 | \$69,761 | N/A | \$35.67 | \$38.00 | 1.7% | 5 |
| Employment Status* | | | | | | | | | |
| Full-Time | \$60,578 | \$643 | \$61,221 | \$55,950 | \$66,000 | \$31.23 | \$29.01 | 1.1% | 14 |
| Permanent Part-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$64,638 | \$0 | \$64,638 | \$62,000 | N/A | \$32.37 | \$31.26 | 0.0% | 7 |
| 4 to 10 Years | \$54,916 | \$833 | \$55,749 | \$52,800 | N/A | \$28.97 | \$27.80 | 1.4% | 6 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$64,638 | \$0 | \$64,638 | \$62,000 | N/A | \$32.37 | \$31.26 | 0.0% | 7 |
| 4 to 10 Years | \$54,916 | \$833 | \$55,749 | \$52,800 | N/A | \$28.97 | \$27.80 | 1.7% | 6 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| 4 to 10 Years | \$58,117 | \$625 | \$58,742 | \$54,000 | \$65,881 | \$29.85 | \$27.91 | 1.3% | 8 |
| More than 10 Years | \$73,400 | \$1,000 | \$74,400 | \$75,500 | N/A | \$37.53 | \$37.61 | 1.2% | 4 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

ADMINISTRATIVE SUPPORT II

CAUTION: Administrative Support II results are based on 6 respondents.

Position Definition

This intermediate position will report to the Top Executive or to one or more managers or department heads. The position will be responsible for providing secretarial/administrative support including, document production, appointment scheduling and general office duties. Specific accountabilities may include database management including data input and report generation, public relations document creation, providing support to the Board including taking and transcribing minutes, providing technical support to other organization staff with respect to desktop computer applications, i.e. word processing, presentations, spreadsheets and database activities.

Common Titles:

Administrative Assistant (50%)

EXPERIENCE PROFILE

Experience Profile: Administrative Support II

| | CURRENT ORGANIZATION N=6 | CURRENT POSITION N=6 | AT SENIORITY LEVEL N=6 |
|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 Year or Less | 50% | 50% | 50% |
| 1.1 Years to 3 Years | 17% | 17% | 0% |
| 3.1 Years to 5 Years | 17% | 17% | 17% |
| 5.1 Years to 10 Years | 17% | 17% | 17% |
| 10.1 Years to 15 Years | 0% | 0% | 0% |
| More than 15 Years | 0% | 0% | 17% |
| <i>Mean</i> | 2.8 | 2.8 | 5.4 |

Note: Percentages may not sum to 100% due to rounding.

POSITION PROFILE

Position Profile: Administrative Support II

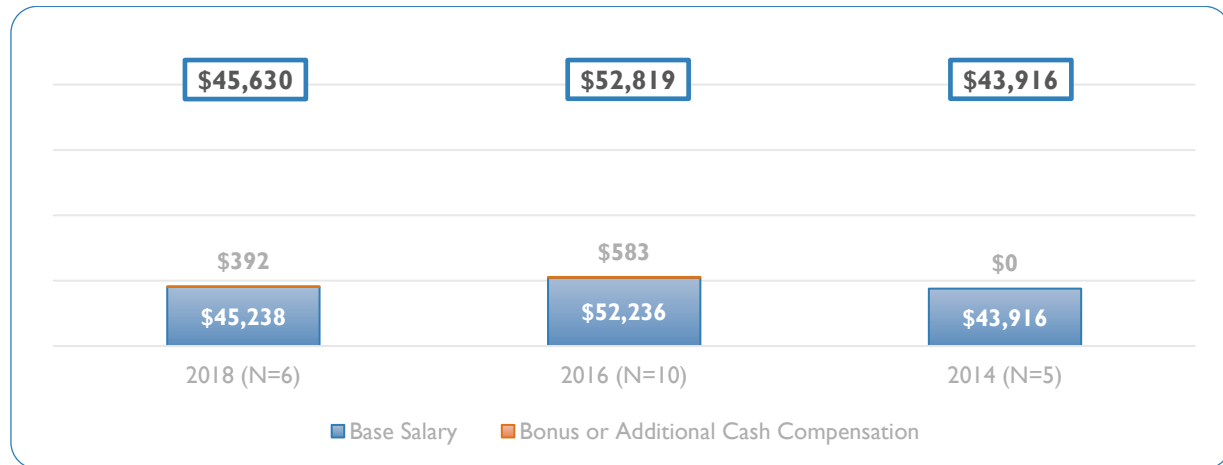
| | 2018 N=6 | 2016 N=10 |
|--|-------------|--------------|
| Pay Status | | |
| Salaried | 50% | 90% |
| Hourly | 50% | 10% |
| Employment Status | | |
| Full-Time | 33% | 70% |
| Permanent Part-Time | 67% | 20% |
| Casual Part-Time | 0% | 0% |
| Contract | 0% | 10% |
| Have Bonus/Incentive Compensation | | |
| Yes | 17% | 30% |
| Organization Participation in Retirement Plans* | | |
| Yes | 33% | 60% |
| Pension Plan | 17% | 0% |
| RRSP | 17% | 60% |
| Vacation Allowance | | |
| Vacation Pay with No Allowance | 17% | 10% |
| 0 Weeks | 0% | 0% |
| 1 Week | 0% | 0% |
| 2 Weeks | 0% | 0% |
| 3 Weeks | 67% | 50% |
| 4 Weeks | 17% | 30% |
| 5 Weeks | 0% | 10% |
| 6 Weeks or More | 0% | 0% |
| Mean | 3.2 | 3.6 |
| Standard Hours | | |
| 15 Hours or Less | 17% | 0% |
| 16 to 30 Hours | 50% | 20% |
| 31 to 35 Hours | 0% | 40% |
| 36 to 40 Hours | 33% | 40% |
| 41 to 45 Hours | 0% | 0% |
| More than 45 Hours | 0% | 0% |
| Mean | 25.5 | 33.5 |

Notes: Percentages may not sum to 100% due to rounding.

*Percentages for pension plan and RRSP may sum to more than the total organization participation due to multiple responses.

COMPENSATION PROFILE

Cash Compensation: Administrative Support II



| Percent Bonus or Additional Cash Compensation ¹ | | |
|---|---------|---------|
| | 2018 | 2016 |
| Average hourly rate (base only) | \$22.26 | \$26.77 |
| Average bonus (as a percentage of base compensation) | | |
| Average among all staff ² | 0.8% | 1.1% |
| Average among staff receiving ³ | N/A | N/A |
| Average bonus targets⁴ | | |
| Target bonus level | N/A | N/A |
| Maximum bonus level | N/A | N/A |
| Percentage of employees receiving bonus compensation | 17% | 30% |

Notes: ¹Percent bonus calculated as a percent of base salary (i.e., Bonus/Base Salary) except where noted.

²Among all staff includes zero values for those who do not receive a bonus or additional cash compensation.

³Among staff receiving excludes those who do not receive a bonus or additional cash compensation.

⁴Base for bonus targets is only those who participate in a bonus program.

Compensation by Segment: Administrative Support II

| | Base Salary | Bonus | Total Cash | | | Hourly | | Avg. Bonus % | N |
|--|-------------|-------|------------|----------|-----------------------------|---------|---------|--------------|----|
| | | | Mean | Median | 75 th Percentile | Mean | Median | | |
| Total | | | | | | | | | |
| 2018 Total | \$45,238 | \$392 | \$45,630 | \$48,675 | N/A | \$22.26 | \$23.54 | 0.8% | 6 |
| 2016 Total | \$52,236 | \$583 | \$52,819 | \$49,625 | \$66,400 | \$26.77 | \$25.45 | 1.1% | 10 |
| 2014 Total | \$43,916 | \$0 | \$43,916 | \$41,600 | N/A | \$21.40 | \$20.00 | 0.0% | 5 |
| Invested Assets | | | | | | | | | |
| \$2.5M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| \$10M to \$50M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than \$50M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Grants in 2017 | | | | | | | | | |
| \$1M or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| \$1M to \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| More than \$2M | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Number of Staff | | | | | | | | | |
| One | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Two | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Three to Five | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| More than Five | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Region | | | | | | | | | |
| West | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Ontario | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| Québec | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |
| Employment Status* | | | | | | | | | |
| Full-Time | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| Permanent Part-Time | \$43,720 | \$0 | \$43,720 | \$44,800 | N/A | \$21.02 | \$21.54 | 0.0% | 4 |
| Casual PT/Contract | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Organization | | | | | | | | | |
| 3 Years or Less | \$43,378 | \$588 | \$43,965 | \$45,475 | N/A | \$21.63 | \$22.05 | 1.3% | 4 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years in Position | | | | | | | | | |
| 3 Years or Less | \$43,378 | \$588 | \$43,965 | \$45,475 | N/A | \$21.63 | \$22.05 | 1.3% | 4 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| Experience: Years at Level | | | | | | | | | |
| 3 Years or Less | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 |
| 4 to 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 |
| More than 10 Years | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 |

Notes: *Compensation has been annualized for part-time staff.

N/A or blank cells indicate that there were too few responses to report.

Results where N is less than 25 should be interpreted with caution because of small sample size.

Additional cash compensation ratio is calculated on a case by case basis. Results in the table represent the average of the individual ratios. Calculating based on the aggregate compensation will yield a different answer that does not represent the average variable pay level.

Bonus/variable pay may include bonus pay, incentive pay or other additional cash compensation.

ADMINISTRATIVE SUPPORT III

NOTE: 2018 data is not available as only 2 respondents provided data on this level. Please refer to the 2016 and 2014 reports for previous benchmarks.

Position Definition

This is a junior administrative position that will provide general clerical, secretarial and reception support for one or more staff of the organization. Typical responsibilities may include routine word processing, data entry and computer report generation, general telephone and reception duties including directing clients to appropriate services, assist with the scheduling and preparation of facilities for meetings, receiving and directing mail, arranging for couriers, and maintaining an inventory of office supplies and equipment.

VI. EMPLOYMENT BENEFITS

While most employees consider cash earnings as the primary measure of compensation, it is usually just one part of the compensation package. Benefits also contribute significantly to the overall compensation picture and can include health and insurance plans, pensions and RRSP contributions, automobile and perquisites (fringe benefits). According to the *2017 Canadian Nonprofit Sector Salary and Benefits Study* published by CharityVillage®, employment benefits add an average of just over \$11,000 to the value of the CEO compensation package. For management staff, the average value ranges from \$9,700 to \$12,000 depending on the level of seniority. Non-management staff values are lower at \$5,600 to \$6,900.¹

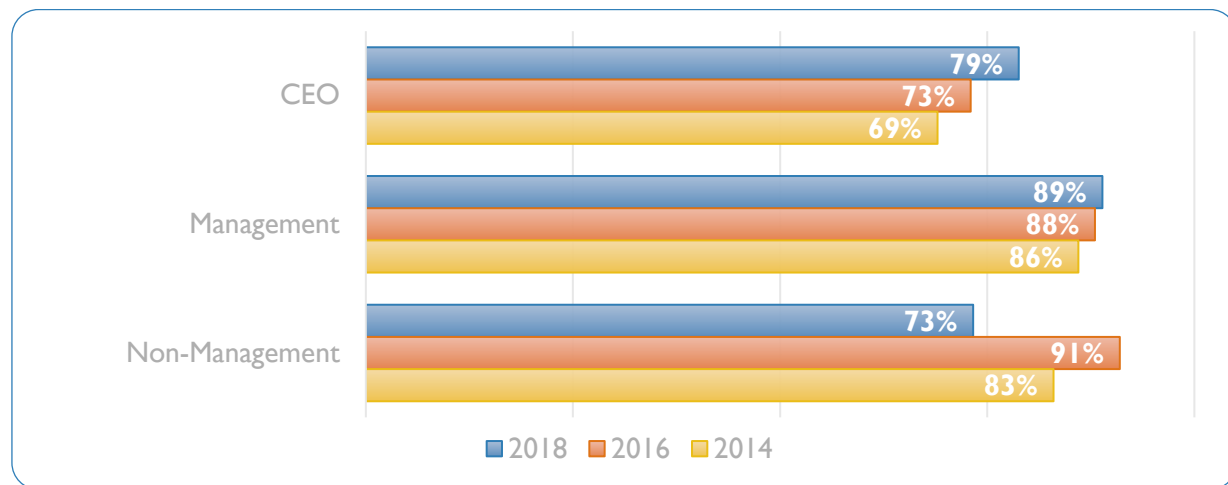
This chapter summarizes the employment benefits received by employees of participating foundations. Results are broken out by level. The value of benefits was not measured in the 2018 Philanthropic Foundation Salary & Benefits Study.

¹ *2017 Canadian Nonprofit Sector Salary and Benefits Study; Published By CharityVillage®; Conducted by The Portage Group Inc.*

HEALTH AND INSURANCE BENEFITS

The 2018 study indicates that 85% of participating philanthropic foundations provide health benefits to at least one level of staff (see **Exhibit 6-1**) which is on par with the 81% for the charitable sector in general.¹

Exhibit 6-1 – Proportion of Employees Receiving Health and Insurance Benefits



HEALTH AND INSURANCE BENEFITS BY LEVEL

| | CEO | MANAGEMENT | OTHER |
|-----------------------------------|------|------------|-------|
| Employee Life Insurance | 61% | 76% | 65% |
| Dependent Life Insurance | 46% | 67% | 57% |
| Accidental Death & Dismemberment | 55% | 73% | 60% |
| Travel Accident | 55% | 82% | 52% |
| Extended Healthcare | 67% | 84% | 62% |
| Prescription Drugs | 67% | 84% | 67% |
| Dental Care | 64% | 82% | 67% |
| Vision Care | 52% | 69% | 58% |
| Healthcare Spending Account | 27% | 16% | 13% |
| Optional/Voluntary Benefits | 9% | 16% | 15% |
| Short Term Disability | 46% | 62% | 52% |
| Long Term Disability | 55% | 76% | 62% |
| Employee & Family Assistance Plan | 42% | 47% | 50% |
| Sample Size | N=33 | N=43 | N=60 |

Note: Percentages may sum to more than 100% due to multiple responses.

Consistent with the charitable sector in general, health benefits are least common at the CEO level (79%). Roughly nine in ten staff at the management (89%) and non-management (91%) levels receive

¹ 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group Inc.

some form of health benefit. Part of the reason for the gap is that management is more likely to be employed at larger organizations where benefits are more common whereas most organizations (big and small) employ a CEO.

A list of specific benefits is also presented in the exhibit. Top health benefits are as follows:

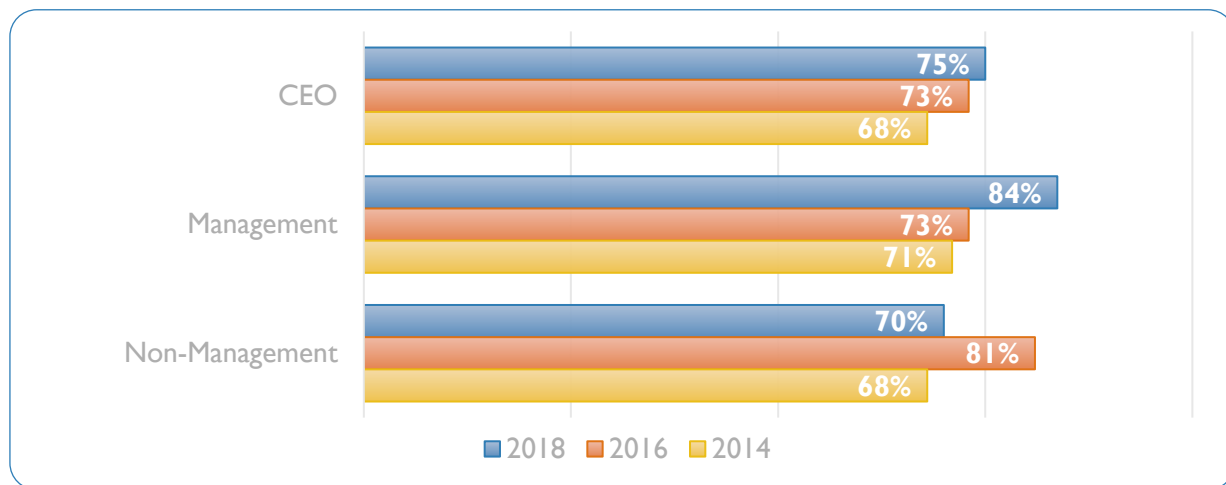
- CEO:** Extended Healthcare, Prescription Drugs, Dental Care, Employee Life Insurance, Accidental Death & Dismemberment, Travel Accident, Long Term Disability and Vision Care are all received by at least half of all CEOs.
- Management:** Extended Healthcare, Prescription Drugs, Travel Accident, Dental Care, Employee Life Insurance and Long-Term Disability are all received by more than three-quarters of management.
- Non-management:** Prescription Drugs, Dental Care, Employee Life Insurance, Extended Healthcare, Long Term Disability and Accidental Death & Dismemberment are each received by more than six in ten non-management staff.

RETIREMENT BENEFITS

At 73%, the portion of PFC members offering retirement benefits to at least one staff level is considerably higher than the charitable sector in general (51% in 2017).¹

Three-quarters (75%) of PFC member CEOs receive retirement benefits from their employer. The portion receiving retirement benefits is slightly higher among management staff (84%) (see **Exhibit 6-2**). Respondents report that seven in ten (70%) of non-management staff receive retirement benefits.

Exhibit 6-2 – Proportion of Employees Receiving Retirement Benefits



| RETIREMENT BENEFITS BY LEVEL | | | |
|-----------------------------------|----------|------------|---------|
| | CEO | MANAGEMENT | OTHER |
| RRSP Total | 59% | 74% | 53% |
| RRSP - Matched Contribution | 25% | 30% | 25% |
| RRSP - Contribution | 38% | 47% | 38% |
| Average RRSP Value:* | | | |
| Annual Amount | \$13,333 | \$6,715 | \$4,003 |
| Percent of Base | 7.7% | 6.7% | 7.0% |
| Pension Plan Total | 16% | 9% | 17% |
| Defined Benefit Pension Plan | 6% | 2% | 3% |
| Defined Contribution Pension Plan | 9% | 7% | 13% |
| Average Pension Value:* | | | |
| Annual Amount | N/A | \$4,574 | \$3,437 |
| Percent of Base | | 4.9% | 5.9% |
| Sample Size | N=32 | N=41 | N=60 |

Notes: Percentages may sum to more than 100% due to multiple responses.

*Values are for those who receive the benefit only. Averages for foundations overall would be considerably lower.

¹ 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group Inc.

RRSP contributions continue to be far more common than pension plans. As seen in 2016, a simple RRSP contribution tends to be more common than matched contributions in PFC member organizations. A “matched” contribution is an arrangement where an employer matches (at a prescribed rate) the contribution made by the employee to the employee’s registered retirement savings plan. In a regular contribution plan, the employee is not required to contribute.

For those receiving pension plans, defined contribution pension plans are more common than defined benefit pension plans. The two types of plans are defined as follows¹:

- Defined Benefit Pension Plan:** A plan in which the employer guarantees that the employee will receive a pension with a defined dollar value upon retirement, regardless of the performance of the underlying investment pool.
- Defined Contribution Pension Plan:** A plan in which the employer makes predefined contributions for the employee, but the dollar value of the pension received by the employee depends on the investment’s performance.

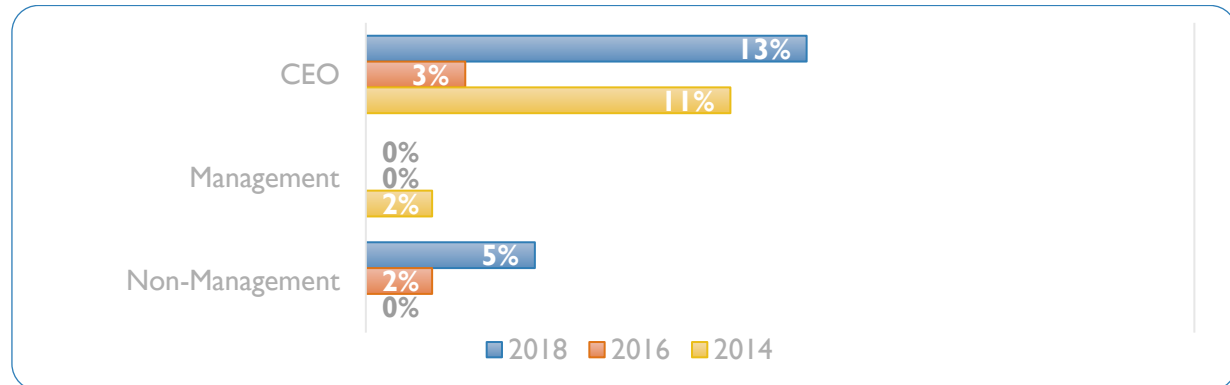
The exhibit also presents the average value of RRSP and pension benefits. It should be noted that these values include only those who receive the benefit and is not an overall foundation average. Among those who receive RRSPs, the employer contribution averages 6.7% to 7.7% (depending on level). For pension plans, the value ranges from 4.9% to 5.9%.

¹ 2017 Canadian Nonprofit Sector Salary and Benefits Study; Published by CharityVillage®; Conducted by The Portage Group Inc.

AUTOMOBILE BENEFITS

Automobile benefits, which include company cars and car allowances (beyond mileage), continue to be the least common benefit type with only 14% of participating organizations indicating that they provide it to at least one level of staff. As illustrated in **Exhibit 6-3**, automobile benefits are most common at the CEO level with 13% receiving it. Only 5% of non-management staff and 0% of management staff receive an automobile benefit.

Exhibit 6-3 – Proportion of Employees Receiving Automobile Benefits



| AUTOMOBILE/PARKING BENEFITS BY LEVEL | | | |
|--------------------------------------|------|------------|-------|
| | CEO | MANAGEMENT | OTHER |
| Company Car | 0% | 0% | 0% |
| Car Allowance Lump sum | 13% | 0% | 5% |
| Sample size | N=30 | N=39 | N=59 |
| Other Transportation Benefits | | | |
| Parking | | | |
| Parking is Provided | 34% | 42% | 26% |
| Parking is Subsidized | 6% | 0% | 7% |
| NA - Parking is Free at or Near Work | 19% | 9% | 14% |
| Not Offered | 41% | 49% | 53% |
| Sample size | N=32 | N=43 | N=58 |
| Transit Pass | | | |
| Transit Pass Provided | 3% | 2% | 0% |
| Transit Pass is Subsidized | 3% | 0% | 2% |
| Sample size | N=32 | N=42 | N=58 |

Note: Percentages may sum to more than 100% due to multiple responses.

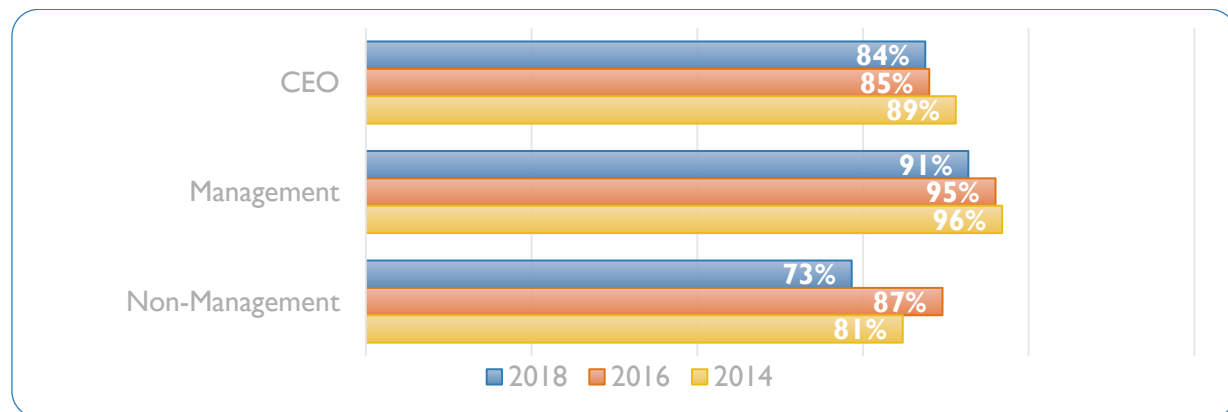
The only type of automobile benefit reported in 2018 is a car allowance.

The table also provides information on parking and transit pass benefits by staff level. Six in ten (59%) CEOs either receive parking, a subsidy or have free parking available at or near work. Roughly half of management staff (51%) and non-management staff (47%) also receive parking or have free access. Conversely, subsidization of transit passes is far from the norm among PFC members in general.

FRINGE OR PERQUISITE BENEFITS

The vast majority of participating organizations (87%) offer their employees at least one type of fringe (or perquisite) benefit. As seen in **Exhibit 6-4**, CEOs (84%) are slightly less likely than Management (91%) to receive fringe benefits. Almost three-quarters (73%) non-management staff receive a fringe benefit.

Exhibit 6-4 – Proportion of Employees Receiving Fringe or Perquisite Benefits



FRINGE OR PERQUISITE BENEFITS BY LEVEL

| | CEO | MANAGEMENT | OTHER |
|------------------------------------|------|------------|-------|
| Professional Dues | 38% | 34% | 40% |
| Conference Registration and Travel | 75% | 86% | 65% |
| Fitness/Social Club Membership | 16% | 23% | 12% |
| Business Club Membership | 3% | 7% | 2% |
| Business Class Travel | 9% | 7% | 0% |
| Educational Assistance | 22% | 32% | 25% |
| Cell Phone/PDA - Personal use | 66% | 66% | 22% |
| Laptop Computer | 59% | 71% | 30% |
| Home Internet Connection | 16% | 21% | 10% |
| Personal Financial Planning | 3% | 9% | 3% |
| Individual Coaching/Counselling | 19% | 11% | 0% |
| Sample Size | N=32 | N=42 | N=60 |

Note: Percentages may sum to more than 100% due to multiple responses.

Top fringe benefits for each level are as follows:

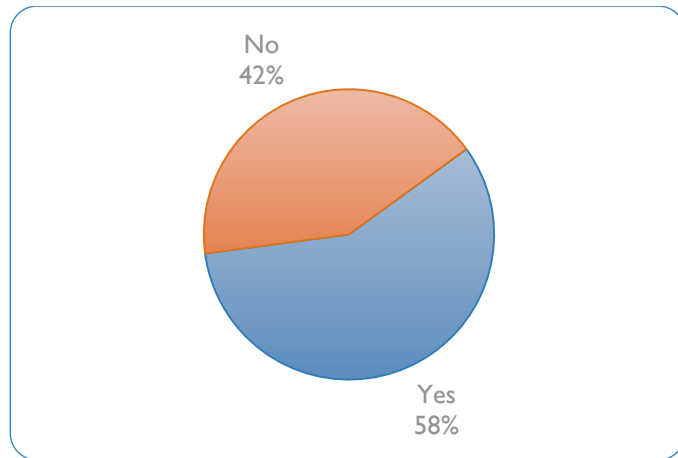
- **CEO:** Conference Registration and Travel (75%), Cell Phone/PDA - Personal use (66%), Laptop Computers (59%) and Professional Dues (38%).
- **Management:** Conference Registration and Travel (86%), Laptop Computers (71%), Cell Phone/PDA - Personal use (66%), Professional Dues (34%) and Educational Assistance (32%).
- **Non-management:** Conference Registration and Travel (65%), Professional Dues (40%), Laptop Computers (30%), Educational Assistance (25%) and Cell Phone/PDA - Personal use (22%).

VII. HUMAN RESOURCE POLICIES

Formal HR policy manuals are widely used but are far from universal. Six in ten (58%) participating organizations indicated they utilize an HR manual (**Exhibit 7-1**).

While they may or may not have a formal policy manual, most (92%) organizations have at least one HR policy in place. The following sections provide a summary of the use of various HR policies including salary ranges, vacation carryover, hours of work, sick leave, overtime, professional development and maternity/paternity leave.

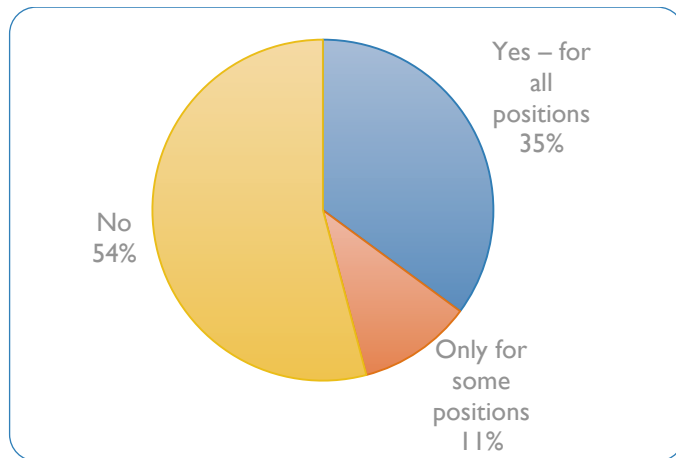
Exhibit 7-1 – Use a Human Resource Policy Manual



Notes: N=38
Percentages may not sum to 100% due to rounding.

SALARY RANGE USAGE

Exhibit 7-2 – Salaries Based on Established Formal Ranges



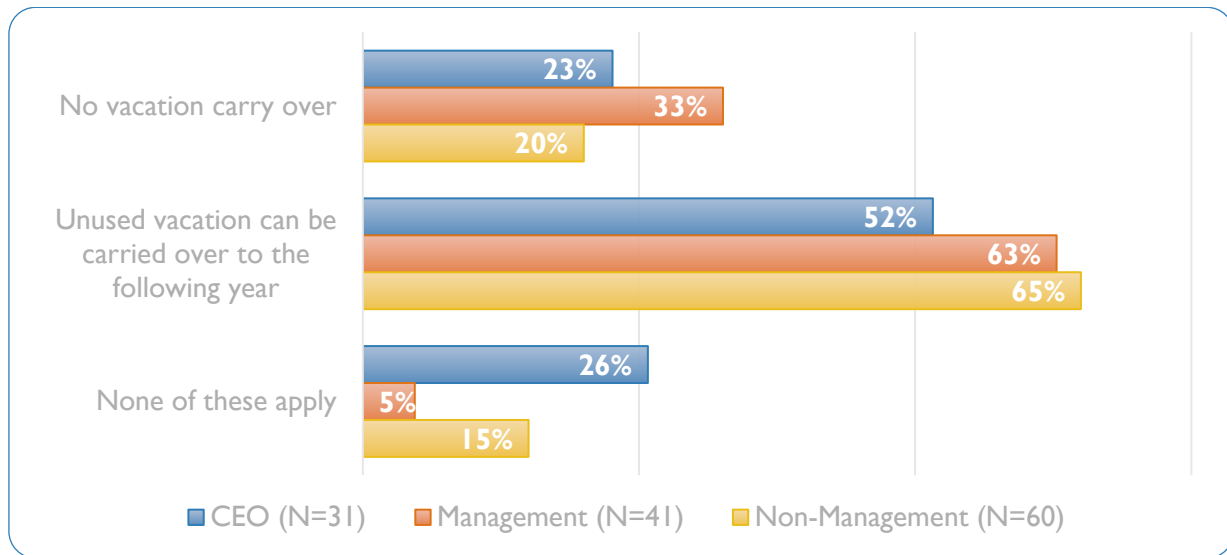
Notes: N=37
Percentages may not sum to 100% due to rounding.

Just under half (46%) of participating foundations indicated that they use formal ranges to set salaries for staff (see **Exhibit 7-2**). More specifically, one-third (35%) use a range for all levels and 11% use one for some positions.

VACATION CARRYOVER

Vacation carryover policies are in place for all levels for most PFC members (see **Exhibit 7-3**). They are most common for management (95%). While both policies are common, allowing a carryover continues to edge out not allowing carryover among those that do have a policy.

Exhibit 7-3 – Vacation Carryover

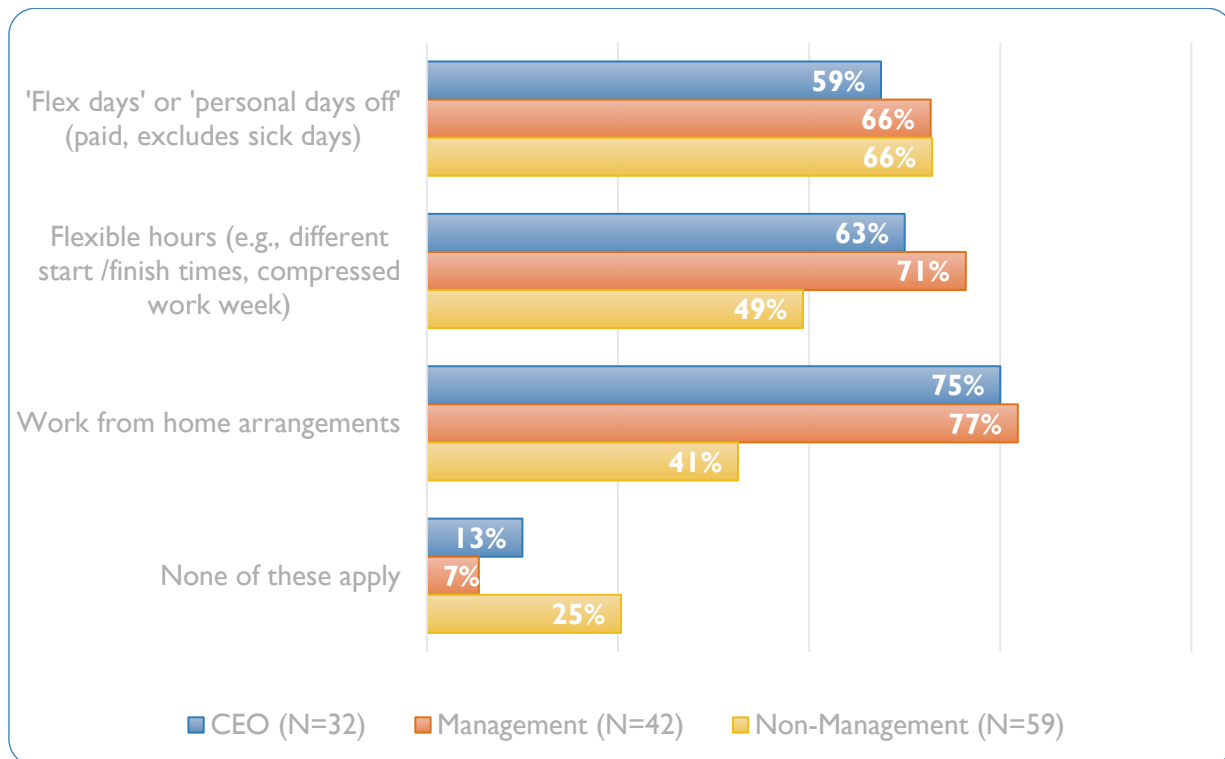


Note: Percentages may sum to more than 100% due to rounding.

HOURS OF WORK POLICY

As seen in **Exhibit 7-4**, hours of work policies are in place for over at least three-quarters of staff at all levels. For the specific policies, while work from home arrangements are the most common for CEOs and management staff, all policies tested are quite common with each policy in place for at least six in ten or more staff at these levels. For non-management staff, 'flex days' or 'personal days off' (paid, excludes sick days) are provided to two-thirds (66%) making it the most common.

Exhibit 7-4 – Hours of Work Policy

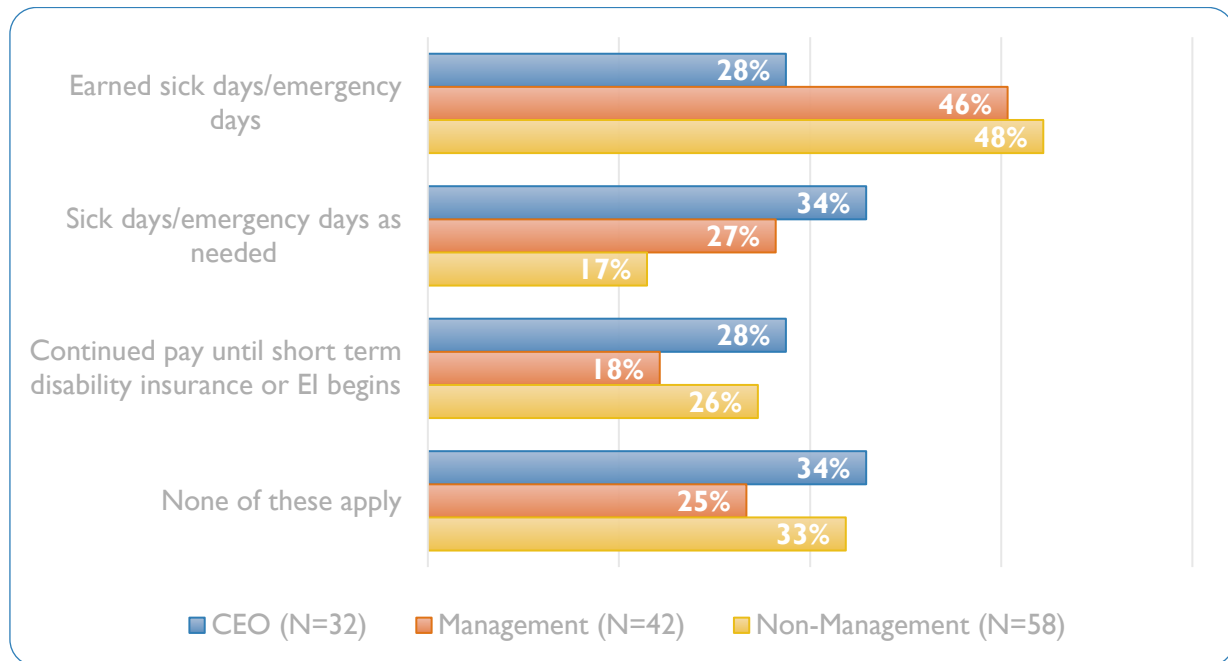


Note: Percentages may sum to more than 100% due to multiple responses.

SICK LEAVE POLICY

Sick leave policies are more common for Management (75%) than for CEOs (66%) and non-management (67%). Earned sick days is the most common policy among Management (46%) and non-management (48%) while for CEOs sick days/emergency days as needed is slightly ahead of the other policies (34% vs. 28% respectively). These results are summarized in **Exhibit 7-5**.

Exhibit 7-5 – Sick Leave Policy



| NUMBER OF SICK DAYS BY LEVEL* | | | |
|-------------------------------|------|------------|-------|
| | CEO | MANAGEMENT | OTHER |
| Less than 5 days | 6% | 7% | 5% |
| 5 to 9 days | 31% | 25% | 43% |
| 10 days | 38% | 50% | 35% |
| 11 to 15 days | 25% | 18% | 16% |
| More than 15 days | 0% | 0% | 0% |
| Mean | 8.7 | 8.7 | 8.3 |
| Sample Size | N=16 | N=26 | N=37 |

Note: Percentages may sum to more than 100% due to multiple responses.

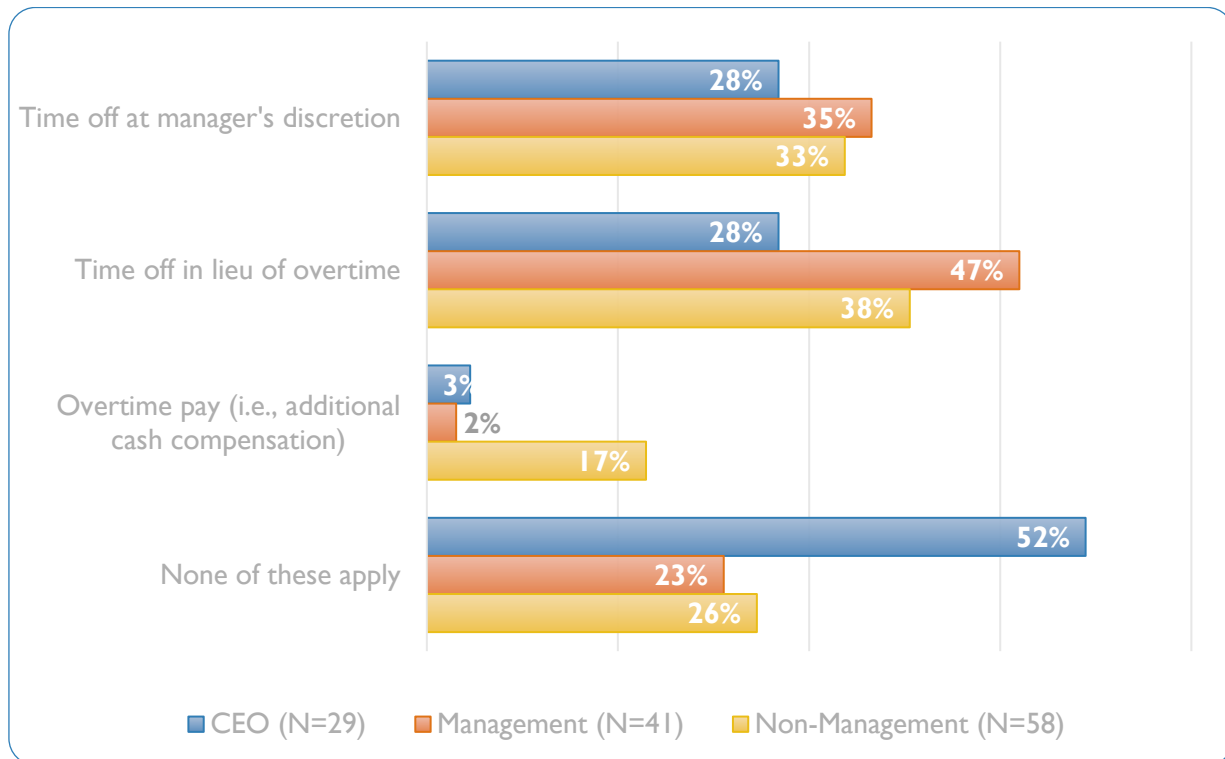
*Base for the number of days is those who have a sick day policy.

On average, PFC members that have a sick day policy offer staff between 8.3 and 8.7 sick days depending on level. Most policies range from five to fifteen sick days with the most common sick day allowance being ten days for all levels.

OVERTIME POLICY

Overtime policies are in place for roughly three-quarters of management (77%) and non-management (74%) staff and just under half (48%) of CEOs. The most common overtime policy (for management and non-management staff) is time off in lieu of overtime followed closely by time off at manager’s discretion (see [Exhibit 7-6](#)).

Exhibit 7-6 – Overtime Policy

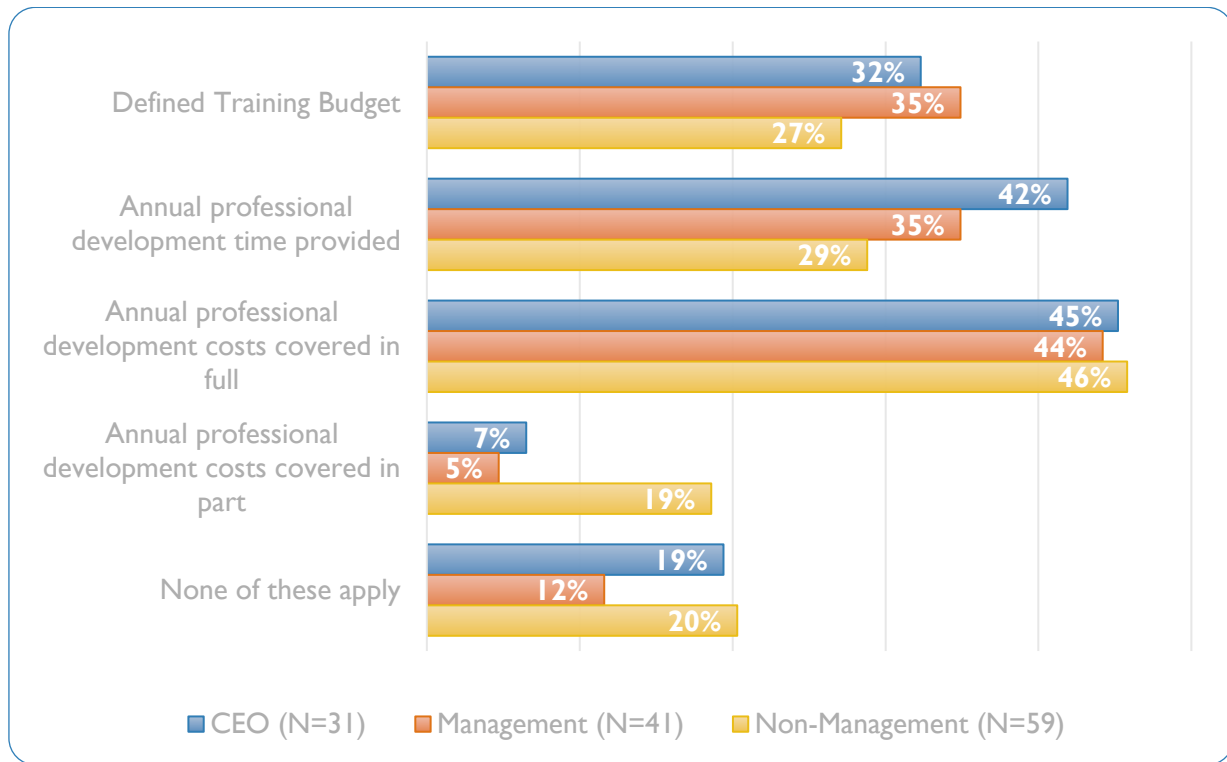


Note: Percentages may sum to more than 100% due to multiple responses.

PROFESSIONAL DEVELOPMENT POLICY

Professional development policies are most likely to be in place for management with 88% of organizations reporting this to be the case (see **Exhibit 7-7**). Such policies are slightly less common for CEOs (81%) and non-management staff (80%). For all three staff levels, defined training budgets, annual PD time provided, and annual PD costs covered (in full) are common with the latter leading the way.

Exhibit 7-7 – Professional Development Policy

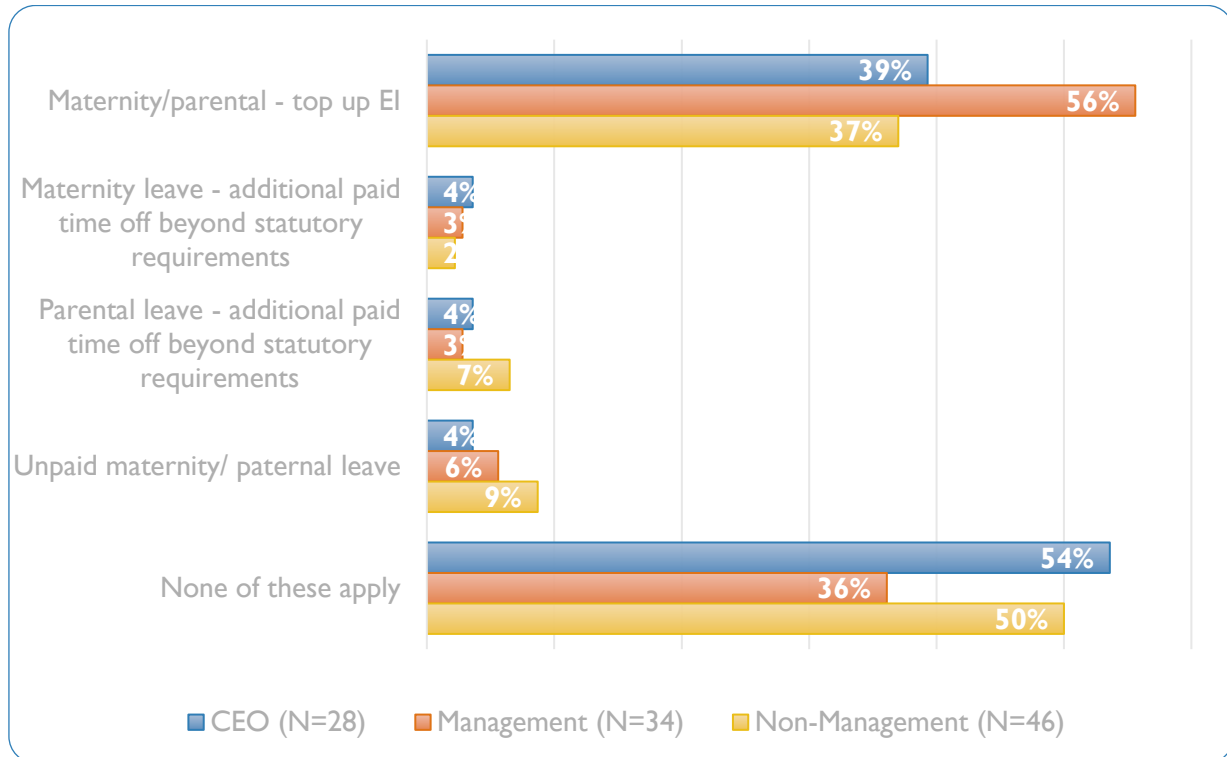


Note: Percentages may sum to more than 100% due to multiple responses.

MATERNITY/PATERNITY LEAVE POLICY

Management level staff are the most likely to have a maternity/paternity policy in place with 64% of organizations offering the benefit to this level. The policy is in place for half (50%) of non-management staff and just under half (46%) of CEOs. (see **Exhibit 7-8**). The most common policy (by a significant margin) is to provide top-up pay.

Exhibit 7-8 – Maternity/Paternity Leave Policy



Note: Percentages may sum to more than 100% due to multiple responses.

VIII. GLOSSARY OF TERMS

Base Compensation: This is the annual base amount of cash compensation an individual receives prior to any bonuses or incentives. To allow for comparisons, part-time and contract wages/fees have been converted to annualized equivalents based on 40 hours per week for 50 weeks per year (assuming 10 statutory holidays).

Bonus or Additional Compensation: This is cash compensation beyond the regular paycheque. This compensation is typically received as a bonus or incentive and may or may not be part of a formal incentive plan.

Hourly Rate: This represents the hourly equivalent to base compensation. This rate can be used to calculate benchmark compensation for part-time positions. Where annual values were provided, hourly rates were calculated using the standard hours upon which the annual rate is based over a 52-week year. The hourly rate does not include any bonus or incentive pay.

Bonus Percent: This is the amount of additional compensation expressed as a percentage of base compensation. Values labelled “among all staff” represent the average for the sector, while those labelled “among those who receive bonus pay” exclude those who receive no bonus or additional compensation.

Target Bonus Level: The ‘target bonus’ is the percentage of base salary that would be awarded where all objectives are met satisfactorily.

Maximum Bonus Level: The ‘maximum bonus’ is the percent of salary that would be awarded where all objectives are significantly exceeded.

Sample Size: Shown as “N=” throughout the report, this is the number of cases the result is based upon. As noted in the following paragraph, some respondents provided data about more than one employee.

Experience Profile Categories: Following are the definitions of the different experience groupings.

- **Current Organization:** Total years spent working at your organization.
- **Current Position:** Years in their current staff position at your organization.
- **At Seniority Level:** Total years at their current level (e.g., Chief Executive) in all organizations they have worked for.

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