

ERI's Nonprofit Salary Software



*Executive compensation survey data
for tax-exempt organizations*

TAX-EXEMPT EXECUTIVE COMPENSATION

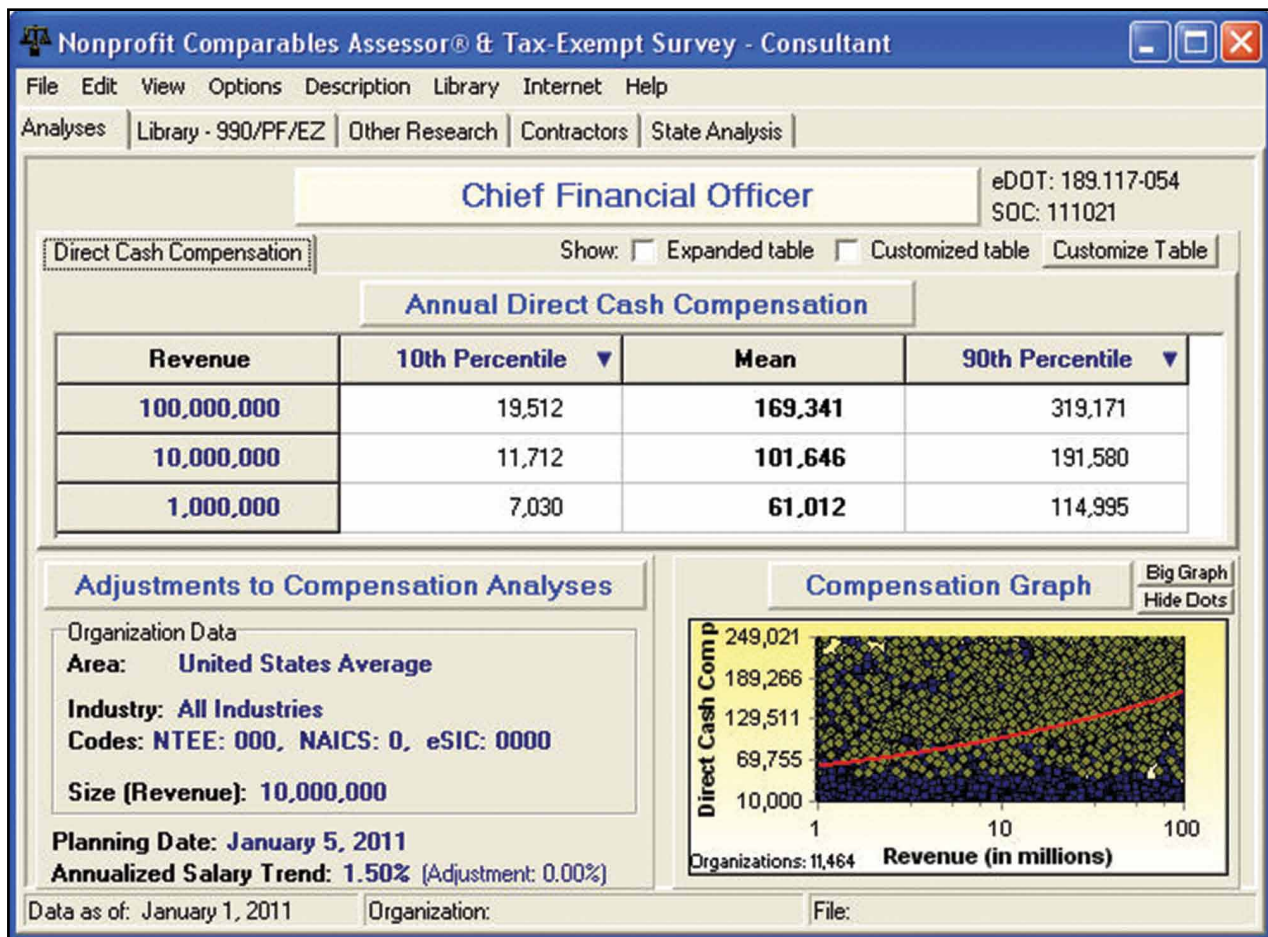
Compensation Survey Data

ERI's **Nonprofit Comparables Assessor™** software provides executive compensation survey data for 501(c)(3) organizations. Compensation consultants and nonprofit boards, as well as state and federal regulators, rely on this data to determine competitive and reasonable executive salaries.

ERI's compensation calculator provides data gathered from a survey of over 6 million Form 990s, which report tax-exempt organizations' executive pay histories and financial holdings. ERI extracts this information and presents it in easy-to-use desktop software.

How it works...

The **Nonprofit Comparables Assessor** software opens to a *Analyses* screen (shown below). Click on the position title bar to select an executive position title.



Job Descriptions

To verify that the position title selected matches the job in your organization, review the job description at the bottom of the page.

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Input Organization Specifics

Executive compensation depends on the organization's size and industry (and differs moderately based on geographic location). To adjust for these variables, click on the *Adjustments to Compensation Analyses* tab.

A *Compensation Adjustments* box will open where you can input the organization's location (state), industry code, annual revenue or assets, and salary planning date.

Adjustments to Compensation Analyses

Organization Data

Area: United States Average

Industry: All Industries

Codes: NTEE: 000, NAICS: 0, eSIC: 0000

Size (Revenue): 10,000,000

Planning Date: January 5, 2011

Annualized Salary Trend: 1.50% (Adjustment: 0.00%)

For industry, ERI uses the National Taxonomy of Exempt Enterprises (NTEE) classification system created by the IRS. To search find industries by keyword or alternative code, click on the **Browse** button to the right of the *Industry* field.

Compensation Adjustments

Organization Data

Name:

Location:

For comparables among states, use of zip codes and/or ranges, or defining an area within a radius, use the ZIPS (active) tab found below.

Industry

NTEE Code: NAICS: eSIC:

Description:

Revenue

Salary Planning Date:

Disk Operations

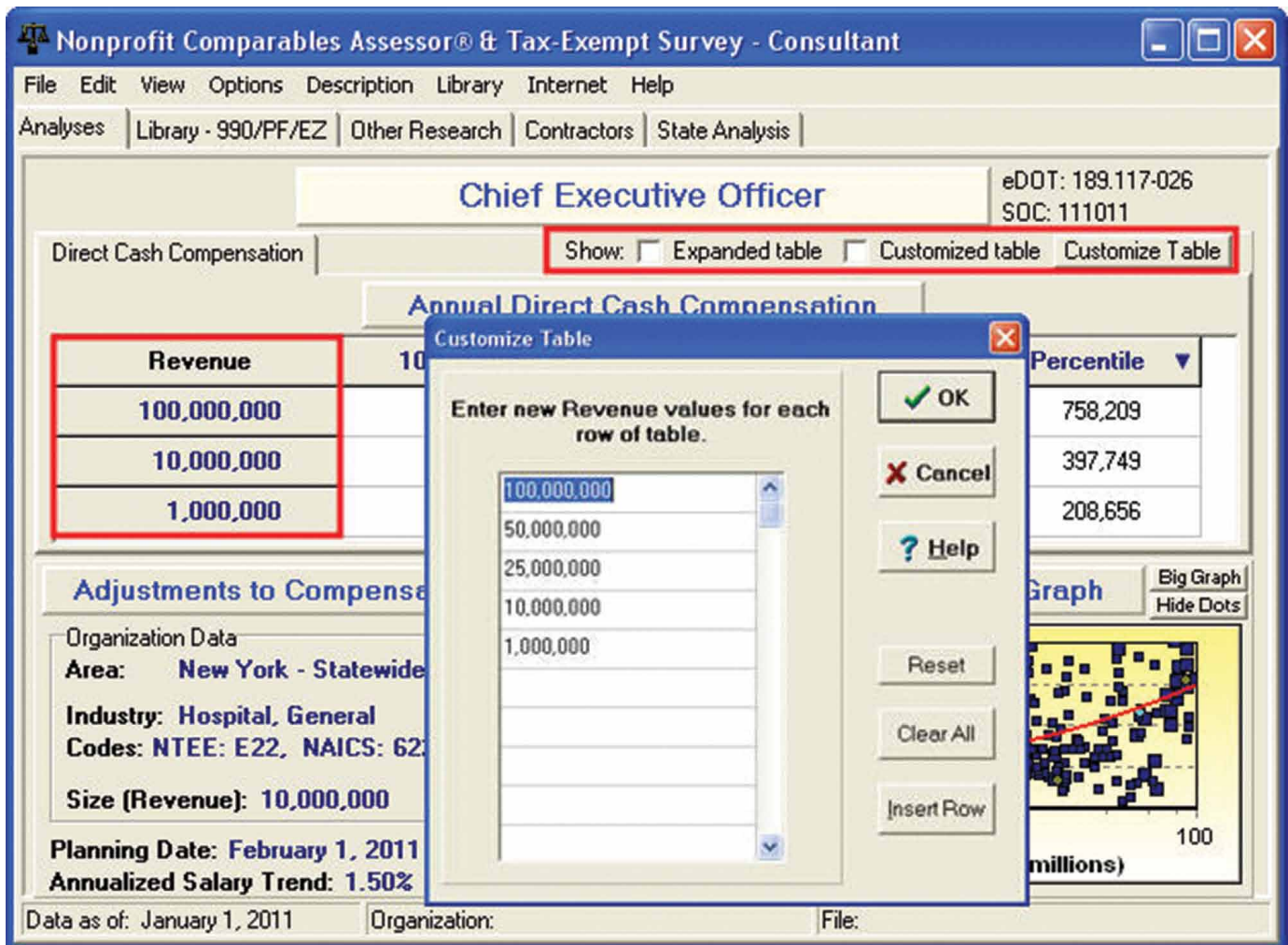
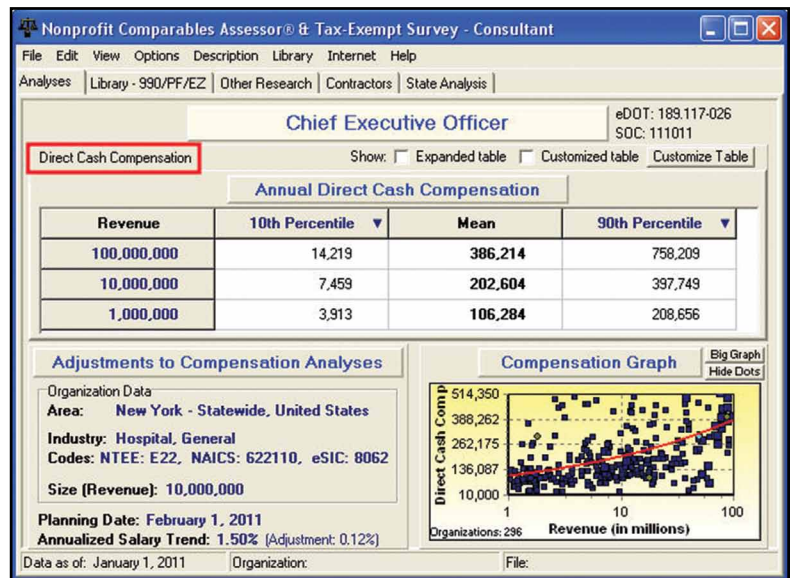
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Executive Compensation Reports

The **Nonprofit Comparables Assessor** software calculates direct cash compensation levels based on your inputs.

Compensation Ranges

This software reports executive mean pay in ranges based on organization size. To adjust the default revenue/asset sizes used, click on the *Revenue* column. A pop-up box will appear where you can input additional revenue sizes. Check off *Show: Expanded table* and *Customized table* to quickly view these additional rows of data.



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Pay Strategy

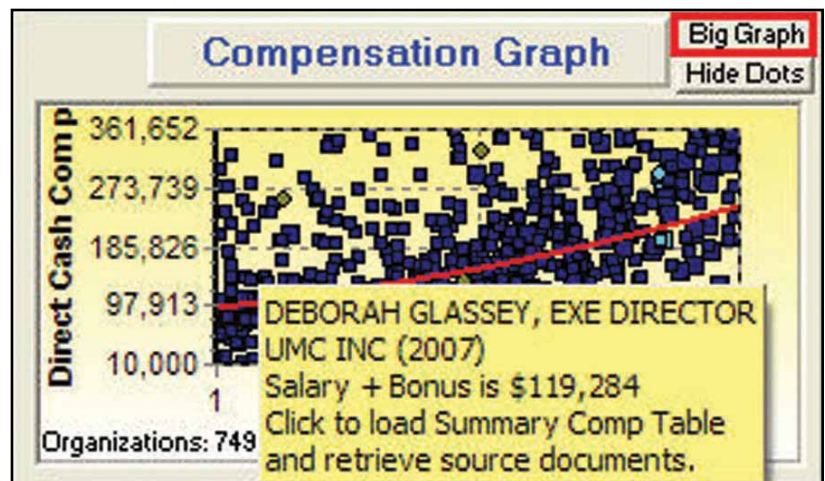
This software also adjusts compensation calculations based on the organization's pay strategy (at, below, or above market). The software defaults to reporting data at the 10th percentile, survey mean (or average), and 90th percentile. To adjust these percentiles, click on either the *10th* or *90th Percentile* column header and select a new percentile from the drop-down menu.

Revenue	10th Percentile	Mean	90th Percentile
100,000,000	14,219	14	758,209
50,000,000	11,709	43	624,376
25,000,000	9,643	05	514,167
10,000,000	7,459	04	397,749
1,000,000	3,913	84	208,656

Base Salary Graph

The executive compensation data points used to create these calculations are presented in a graph. The red line represents the line of best fit for the executive compensation figures extracted from Form 990s of similar-sized tax-exempt entities.

To see all data points, including outliers, click on the **Big Graph** button. Then select **Options | Graph Options | Show Graph Data Points | Show All Data Points**. This enables regulators to quickly spot organizations with too high or low executive compensation packages. Highlight a dot to view that data point's source. Click on a dot to open the Summary Compensation Table for that organization.

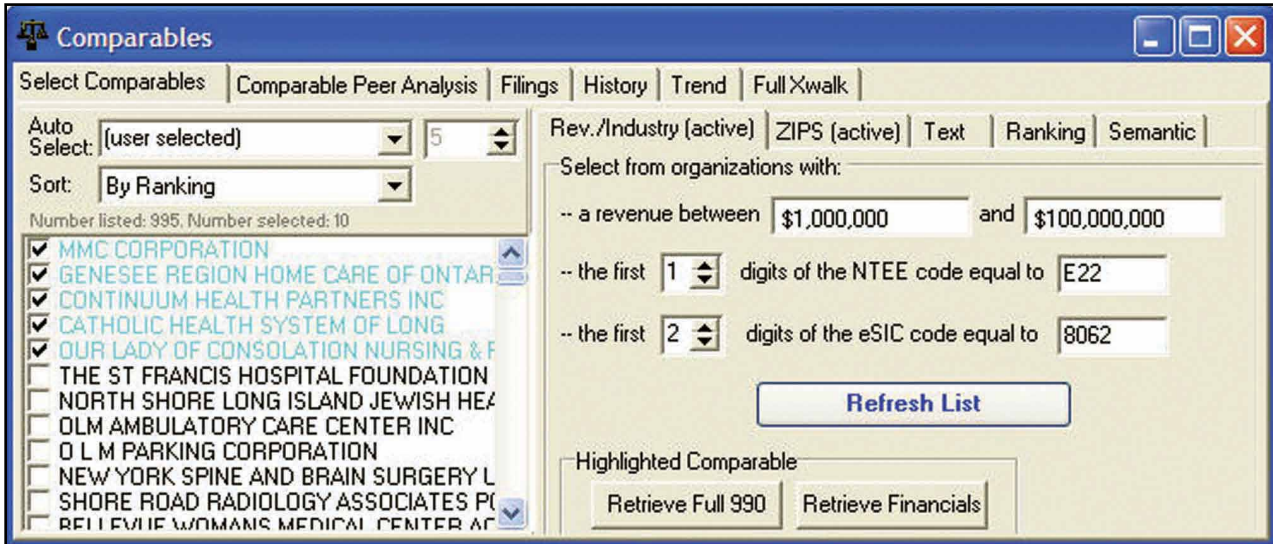


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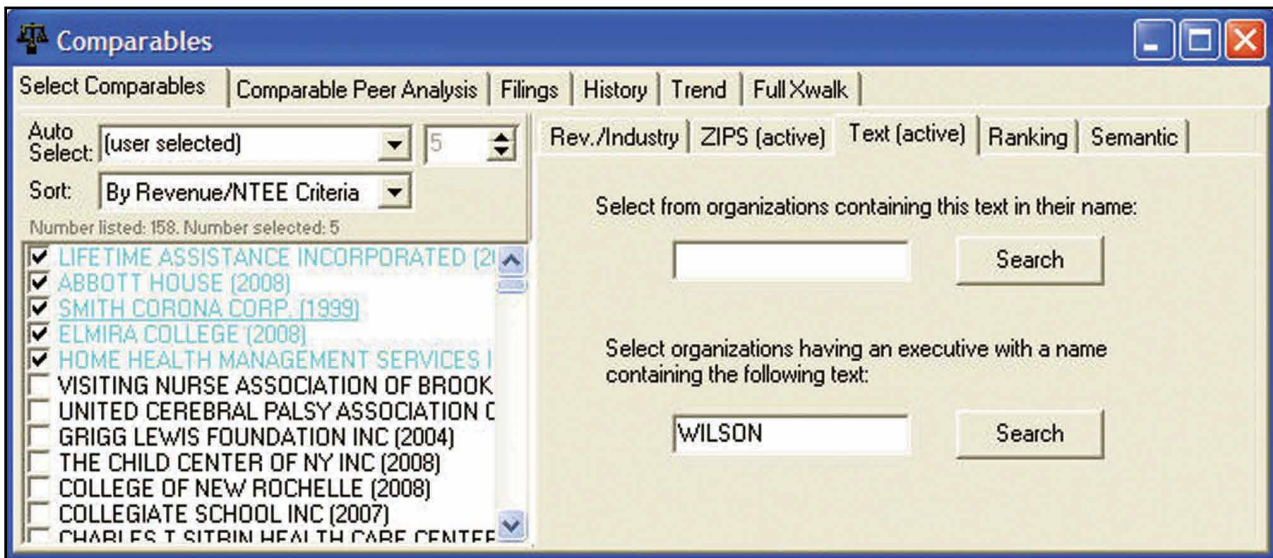
Researching Comparables' Executive Pay

To view comparables' compensation and financial histories, maximize the *Comparable Organizations* window found at the bottom of the screen.

This window has six tabs. The first, called **Select Comparables**, is where you choose which organizations to use in your organization's executive pay comparisons. You can search ERI's database of tax-exempt organizations by revenue size, industry code, and/or ZIP code.



The organizations shown in blue are the five closest comparable organizations based on the inputted data.



You can also refine your search by using the sub-tabs on this screen. For example, click on **Text** tab to search by organization name or executive name. (Note: This search overrides other inputs. Organizations that match the parameters you input on the **Text** tab will be listed regardless of revenue, industry, ZIP code, etc.)

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Review Source Data

To review raw source data, select an organization by clicking on its row in the *Summary Compensation Table*. Then click on the **Filings / Comparables' Form 990/PF/EZ** tab.

This screen provides three options for data retrieval:

1. **Load Full Form 990:** With an active Internet connection you can download a PDF version of the Form 990 this organization filed with the IRS for selected years.
2. **Load Financials:** This option links you to a graph of that organization's revenue, assets, and grants. (An active Internet connection is also required.)
3. **Load Compensation Table:** Shown below, this option opens up the Summary Compensation Table for the organization selected. This table reports salary, bonuses, and benefits for the highest paid employees/officers in the organization.

To review data for another comparable, select it from the *Organization* drop-down menu.

The screenshot shows the 'Comparables' application window with the 'Filings' tab selected. The 'Organization' dropdown menu is open, listing several organizations, with 'MILLENIUM PROMISE ALLIANCE INC' selected. Below the dropdown, the organization's details are displayed, including its address, type, and EIN. The main area shows a 'Historic Summary Comp Table' for the year 2007, with a record date of 12/31/2007. The table lists the highest paid employees/officers and their compensation details.

Position	Salaries, Fees & Bonuses Paid	Benefits	Other Compensation	Hours per Week	S	p
HIGHEST PAID EMPLOYEE/OFFICER JEFFREY S FLUG CHIEF EXECUTIVE OFFICER TOP POSITION	\$225,500	\$15,599	\$0			
2ND PAID EMPLOYEE/OFFICER CIVIC ENTERPRISES LLC INTERIM CEO-MNM TOP POSITION	\$124,400	\$0	\$0			
3RD PAID EMPLOYEE/OFFICER PAULA ZAMORA DIRECTOR OF FINANCE	\$101,500	\$4,739	\$0			
4TH PAID EMPLOYEE/OFFICER STEVEN WISMAN DIR OF OPERATIONS CHIEF OPERATIONS POSITION	\$87,500	\$2,432	\$0			

HOW TO SUBSCRIBE

Quarterly Updates

ERI's **Nonprofit Comparables Assessor** software is sold on an annual subscription basis.

Software quarterly updates are released in January, April, July, and October of each annual subscription year, at no extra cost. Subscribers can update their **Assessor** databases via Internet download or quarterly mailed DVDs.

Operating System Requirements

Disc Space: 529MB

RAM: 256MB

Processor Speed: 233Mhz

O/S: Windows XP, Vista, and Windows 7

Free Demonstration DVD

To download a free demo version of this software, please visit www.eries.com. This demo download provides access to a limited version of the software. If your company has firewalls or you have a slow Internet connection, please click here to request that a free ERI **Platform Library**® DVD be mailed to you.

How to Order

Place your order:

- **Online** at www.eries.com
- **By Phone** at 800.627.3697 or 425.556.0205 from North America
- **By Fax/Mail** using our Order Sheet PDF at www.eries.com/pdf/ordersheet.pdf.

More Questions?

Please email questions to: info.eri@eries.com or call us toll free at 800.627.3697.

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WHY CHOOSE ERI?

ERI Economic Research Institute is a world leader in compensation survey data. Since 1987, we have published updated consensus reports of competitive wages and salaries covering the United States, Canada, and the European Union. Our cost-of-living reports cover every major city in the world for relocation applications and family expenditure budget projections.

What Compensation Surveys Do You Provide?

We are primarily a data, research, and compensation analytics company that provides market analyses via our compensation survey software. Our survey library includes thousands of published cost-of-living and compensation surveys from around the world. Our compensation survey databases combine public and private surveys covering every industry by SIC and NAICS code.

We conduct surveys ourselves that are not already done by other research bodies. For example, we analyze Securities Exchange Commission (SEC) pay information, including proxies, 10Ks, and compensation tables covering executive compensation at public corporations. We report this data to our subscribers via our **Executive Compensation Assessor** software. This software provides unlimited analyses of executive compensation at for-profit organizations. Its companion product, the **Nonprofit Comparables Assessor** software, provides executive compensation data for tax-exempt organizations (including Form 990 extracts since 2000).

What Compensation Survey Sources Does ERI Use?

In addition to collecting thousands of published compensation surveys, ERI analyzes compensation data on specific benchmark jobs from the following sources: Chambers of Commerce, trade associations, consulting firms, the IRS, and the SEC. You can view many of our survey sources by visiting ERI's **Survey Sources** webpage.

What is ERI's Reputation?

Our subscribers have included Human Resources and corporate managers as well as federal/state/provincial agencies (e.g., the CIA, IRS, NSA, DCAA, UN, US and Canadian militaries). For example, the US Department of Interior uses ERI's **Salary Assessor** software to police contracts, ensure compliance, and assure that bid rates are based on rational pay predictions and the ability to attract employees. Most US Fortune 500 companies rely on ERI research products to establish their organizations' salaries, cost-of-living allowances, and relocation costs. In addition, compensation consultants, forensic economists, CPAs, law firms, disability carriers, career counselors, and academic researchers utilize ERI compensation survey data and cost-of-living adjustment estimates.

This is all we do — publish the most current and complete summary of competitive salary and cost-of-living information in fast, secure, and portable software databases that are updated every quarter.

Assessor Series software databases are designed for professional use by the compensation and Human Resource specialists for whom we are a research outsource. We license individual users rather than companies or computers, and we offer unlimited training to all licensed subscribers. For a list of online courses that provide instruction on our compensation survey software, see the ERI Distance Learning Center at www.eridlc.com. Free online tutorials and teleconference training sessions are also available to our subscribers at www.erieri.com.

How Can I Try Out ERI Products?

You can download free demos of our compensation survey software from ERI's website, where you can also explore our **Free Compensation Resources**. Please call if you have any further questions or would like to place an order. ERI Subscriber Services is available at 800.627.3697 or by emailing info.eri@erieri.com.

ERI COMPENSATION PRODUCTS

In addition to the **Nonprofit Comparables Assessor** software, ERI provides a full suite of products that include:

Salary Assessor® Software

HR professionals set salaries for over 6,600 positions in the US, Canada, and Europe using this reliable salary survey database. Salary levels are calculated based on user input for position, industry, location, pay strategy, employee experience level, and salary planning date. A *Benchmark Listing* screen helps users quickly update salary structures using current labor market data for industry-specific benchmark jobs. A *Geographic List* screen contrasts salaries for a single position in up to 99 locations at once.

Executive Compensation Assessor® Software

ERI's executive compensation software reports executive salaries and total cash compensation at for-profit organizations in the US, Canada, and Europe. Executive compensation levels are calculated based on user input for position, industry, location, pay strategy, executive performance, organization size (in revenue), and salary planning date. This software provides users access to competitor organizations' executive pay histories, including stock options and benefits.

Geographic Assessor® Software

Fortune 500 companies utilize ERI's labor cost calculator to design branch office salary structures that are fair and competitive. This desktop software reports geographic salary and cost-of-living differentials for nearly 7,000 US and Canadian locations. A European edition covers over 1,300 locations.

Relocation Assessor® Software

ERI's relocation calculator compares cost-of-living levels in over 11,500 locations worldwide. This software enables users to set employee relocation allowances using the most up-to-date cost-of-living information available. Relocation allowances are calculated based on user input for employee earnings level, family size, home ownership, and spending patterns. Additional screens provide per diem rates and compare the cost of living in up to 99 locations at once.

Occupational Assessor® Software (eDOT®)

This job analysis software provides ready-made job descriptions for over 18,900 position titles. The **enhanced Dictionary of Occupational Titles** enables users to create custom job analysis reports for compensation and career planning. Alternative work opportunities are calculated based on user input for an individual's education, work history, interests, physical capabilities, and cognitive/emotional limitations. This software also provides an FLSA module to determine a position's eligibility for overtime pay.

ERI Distance Learning Center (DLC)

ERI's Human Resources education website offers over 50 online courses at www.eridlc.com. Each course lasts 1-2 hours and focuses on a unique topic in compensation and benefits administration. Courses provide the following types of continuing education credit: PHR/SPHR/GPHR, CBP/CCP/GRP, CPE, CE, and CRCC.

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