

Interactive Exercise

Course 72: Nonprofit Variable Pay

We begin by launching ERI's **Nonprofit Comparables Assessor**. It opens to the *Form 990 Analyses* module, which reports competitive cash compensation by job title, area, industry, and revenue. Press the *Job Title Browse* button.

My Organization ▾Help ▾

Nonprofit Comparables AssessorForm 990 AnalysesComparablesLibrary - 990/PF/EZ

Organization Name (Optional)

Job Title

Area

Industry

NTEE:

eSIC Code:

NAICS:

Analysis Based on Revenue

Salary Planning Date

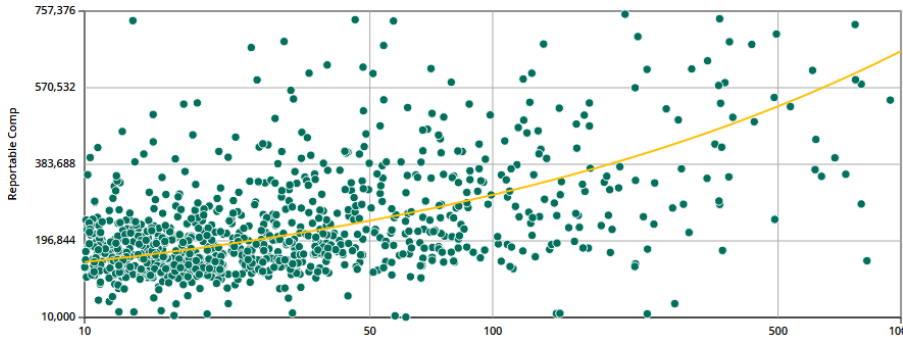
Form 990 Analyses

Reportable Compensation

Pay Period: Entity:

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
1,000,000,000	325,109	463,740	649,841	980,024	1,376,797
500,000,000	258,801	369,157	517,302	780,142	1,095,990
100,000,000	152,387	217,367	304,598	459,363	645,341
50,000,000	121,307	173,034	242,473	365,673	513,719
10,000,000	71,428	101,886	142,773	215,315	302,488

Total Reportable Compensation Graph



The *Browse Jobs* box opens. In the *Search* field, begin typing “Executive Director” and when it is highlighted in the list, press the **OK** button. Note the job description at the bottom of the box. It will help you to make sure this job matches Stanley’s position. The title Executive Director in nonprofits is comparable to CEO in for-profits.

Browse Jobs

Search

Executive Dir

Q

Search by

Job Title

▼

Select Job

Job Title	SOC Code	ERI Code	Salary By Level
Executive Director	111011	9023	Yes
Executive Vice President	111011	3	No
Fifth Highest Paid Position (tax-exempt entities)	111011	779005	Yes
Foundation Director	111011	256849	Yes
Fourth Highest Paid Position (tax-exempt entities)	111011	779004	Yes
Fundraising Director	112033	7541	No
Highest Paid Position (tax-exempt entities)	111011	779001	Yes
Marketing & Sales Top Officer	112021	68664	No
Medical Director	119111	1708	No
Medical Director (tax-exempt entities)	119111	771708	Yes

1 of 55 jobs have been selected.

Job Description

Principal organization leader who plans, develops, and establishes policies and objectives of organization in accordance with board directives and corporation charter.
This is the top executive in the organization.
Title practices among companies vary; depending on the organization the position may have the title of Chairman of the Board & Chief Executive Officer, Chief Executive Officer, Chief Executive Officer & President, President, General Manager, or other combinations.
However, this position is distinguished from others in that it is the top ranking executive and, in most cases, is the highest paid executive in the organization.

Cancel

OK

Next, select the **Area Browse** button.

Nonprofit Comparables Assessor

Form 990 Analyses

Comparables

Library - 990/PF/EZ

Organization Name (Optional)

Your Organization Name

Job Title

Executive Director

Q

Browse

Area

United States Average

Q

Browse

Industry

All Industries

Form 990 Analyses

Reportable Compensation

Pay Period

Annual

▼

Entity

Tax-Exempt With For Profit

▼

\$ Revenue

Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
1,000,000,000	436,375	625,392	879,233	1,329,315	1,870,293
500,000,000	345,213	494,743	695,554	1,051,611	1,479,574
100,000,000	200,345	287,124	403,666	610,303	858,672

The **Select Area** box displays. Begin entering “California” in the **Search** field and when it’s highlighted in the list, press **OK**.

Select Area

Search:

Calif

Area Name

California

Colorado

Connecticut

Delaware

District of Columbia

Florida

Georgia

Hawaii

Idaho

Illinois

Indiana

Iowa

1 area(s) have been selected.

Cancel

OK

Now, press the *Industry Browse* button.

Nonprofit Comparables Assessor

Form 990 Analyses

Comparables

Library - 990/PF/EZ

Organization Name (Optional)

Your Organization Name

Job Title

Executive Director

Browse

Area

California

Browse

Industry

All Industries

NTEE:

000

eSIC Code:

0000

NAICS:

000000

Browse

Form 990 Analyses

Reportable Compensation

Pay Period

Annual

Entity

Tax-Exempt With For Profit

\$ Revenue

Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
1,000,000,000	513,073	681,153	905,002	1,307,107	1,788,163
500,000,000	411,016	545,662	724,985	1,047,105	1,432,473
100,000,000	245,589	326,042	433,191	625,663	855,927
50,000,000	196,738	261,188	347,023	501,210	685,671
10,000,000	117,554	156,064	207,353	299,481	409,700

Total Reportable Compensation Graph

The *Industries* box displays. In the *Browse Industries* list, select “Health Care,” “Health Care,” “Health Treatment Facilities, Primarily Outpatient,” and “Ambulatory Health Center, Community Clinic” Press the **OK** button.

Industries

Search Industries

Type in at least 3 characters

Search

[Suggest an Industry](#)

Browse Industries

▶ E03 - Professional Societies, Associations - Health

▶ E05 - Research Institutes and/or Public Policy Analysis - Health

▶ E11 - Single Organization Support - Health

▶ E12 - Fund Raising and/or Fund Distribution - Health

▶ E19 - Nonmonetary Support - Health

▶ E20 - Hospitals and Related Primary Medical Care Facilities

▼ E30 - Health Treatment Facilities, Primarily Outpatient

▶ E31 - Group Health Practice (Health Maintenance Organizations)

▶ E32 - Ambulatory Health Center, Community Clinic

▶ E40 - Reproductive Health Care Facilities and Allied Services

▶ E50 - Rehabilitative Medical Services

▶ E60 - Health Support Services

▶ E70 - Public Health Program (Includes General Health and Wellness Promotion Services)

[Cancel](#)

OK

In the *Analysis Based on Revenue* field, enter “10,000,000.” Use today’s date as the *Salary Planning Date*.

Organization Name (Optional)

Your Organization Name

Job Title

Executive Director

Browse

Area

California

Browse

Industry

Ambulatory Health Center, Community

NTEE:

E32

eSIC Code:

8044

NAICS:

621498

Browse

Analysis Based on Revenue

Revenue

10,000,000

Salary Planning Date

6/12/2026

Form 990 Analyses

Reportable Compensation

Pay Period

Annual

Entity

Tax-Exempt With For Profit

\$ Revenue

Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
100,000,000	298,575	371,216	466,809	641,744	849,650
50,000,000	243,251	302,411	380,262	522,733	692,055
10,000,000	151,023	187,753	236,087	324,541	429,666
5,000,000	122,996	152,909	192,273	264,311	349,926
1,000,000	76,362	94,934	119,374	164,099	217,253

Total Reportable Compensation Graph

The data has been adjusted for geographic area, industry, and revenue. The median annual pay for an Executive Director in a community health organization with \$10 million in revenue in California may now be viewed (this amount will vary based on the salary planning date used).

Form 990 Analyses

Reportable Compensation

Pay Period

Annual

Entity

Tax-Exempt With For Profit

\$ Revenue

Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
100,000,000	298,575	371,216	466,809	641,744	849,650
50,000,000	243,251	302,411	380,262	522,733	692,055
10,000,000	151,023	187,753	236,087	324,541	429,666
5,000,000	122,996	152,909	192,273	264,311	349,926
1,000,000	76,362	94,934	119,374	164,099	217,253

Stanley's compensation of \$180,000 is substantially lower than the market median, even allowing for the fact that he has been an Executive Director for only 2 years. This puts him at about the 20th percentile. This can be shown by pressing *Percentiles*, which displays the *Modify Percentiles* box.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual ▼

Entity

Tax-Exempt With For Profit ▼

\$ Revenue

 Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
100,000,000	298,575	371,216	466,809	641,744	849,650
50,000,000	243,251	302,411	380,262	522,733	692,055
10,000,000	151,023	187,753	236,087	324,541	429,666
5,000,000	122,996	152,909	192,273	264,311	349,926
1,000,000	76,362	94,934	119,374	164,099	217,253

In the *Low Percentile* column next to the *Average* column, select “20th Percentile” and then press **OK**.

Modify Percentiles

×

↻ Default

Low Percentile	Low Percentile	Average	High Percentile	High Percentile
10th Percentile ▼	20th Percentile ▼	Median ▼	75th Percentile ▼	90th Percentile ▼

Cancel

OK

The next screen shows that Stanley's compensation at \$180,000 is very close to the 20th percentile of the market for his job so he does need to have his pay raised.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual ▼

Entity

Tax-Exempt With For Profit ▼

[\\$ Revenue](#)
[█ Percentiles](#)
[Print](#)

Revenue	10th Percentile	20th Percentile	Median	75th Percentile	90th Percentile
100,000,000	298,575	351,177	466,809	641,744	849,650
50,000,000	243,251	286,091	380,262	522,733	692,055
10,000,000	151,023	177,621	236,087	324,541	429,666
5,000,000	122,996	144,657	192,273	264,311	349,926
1,000,000	76,362	89,811	119,374	164,099	217,253

However, if Stanley's performance is rated above average, more compensation may be appropriate. Change the right-hand column next to *Mean* from the 75th to 65th percentile using *Modify Percentiles* to see how much Stanley could be compensated for what the board judges to be above average performance.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual ▼

Entity

Tax-Exempt With For Profit ▼

[\\$ Revenue](#)
[█ Percentiles](#)
[Print](#)

Revenue	10th Percentile	20th Percentile	Median	65th Percentile	90th Percentile
100,000,000	298,575	351,177	466,809	556,578	849,650
50,000,000	243,251	286,091	380,262	453,373	692,055
10,000,000	151,023	177,621	236,087	281,479	429,666
5,000,000	122,996	144,657	192,273	229,240	349,926
1,000,000	76,362	89,811	119,374	142,325	217,253

Since the increase would be significant to get Stanley to the 65th percentile, step increases could be established by using the compensation figures at certain percentile intervals, such as:

55th percentile

60th percentile

Now it's time to research what individual organizations are paying their Executive Directors. To answer this question, select the *Comparables* tab. This module allows you to pull up executive compensation and financial histories based on comparable factors that you choose.

Form 990 Analyses **Comparables** Library - 990/PF/EZ

Comparables

Filters Revenue 5.0M 1.0M 3.1M 10.0M 31.6M 100.0M 15.0M

The first 1 digits of the NTEE code equal to E32 Search By Organization Search

Auto Select Close to Revenue/NT... 5 Sort By Revenue/NTEE Crite...

We want to find comparable health centers to find out what they pay their executive directors. In the Comparables *Filters* section, adjust the revenue range to between “\$9.0M” and “\$11.0M.”

Comparables

Filters Revenue 9.0M 1.0M 3.1M 10.0M 31.6M 100.0M 11.0M

The first 1 digits of the NTEE code equal to E32 Search By Organization Search

Auto Select Close to Revenue/NT... 5 Sort By Revenue/NTEE Crite...

Based on the filter selections, a list of comparable organizations is displayed. After checking only those clinics that offer similar services to the Modesto clinic, eight Tax-Exempt organizations are checked:

Aliados Health
Community Clinic Association of
Los Angeles County
Marin City Health and Wellness Center
San Benito Health Foundation

School Health Clinics of Santa Clara County
St. Anthony Medical Centers
Surprise Valley Health Care district
Winters Healthcare Foundation Inc.

Select the **Compare** button under *Executives* to view Total Reportable Compensation for the Executive Director/CEO and financial measures for these organizations.

Comparables

Executives	Entity	Load Filings			Semantic	History
Compare	Tax-Exempt With For Profit ▼	Financials	Nonprofit Comp Table	10-K	Search	Show

Number listed: 29 of 575, Number selected: 8

	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAR
☐		Alameda Health System Foundation	55 Harrison St Ste 600	Oakland	CA	94607-3776	2022
☒		Aliados Health	1310 Redwood Way Ste 135	Petaluma	CA	94954	2023

In the *Comparable Peer Analysis* box, you can view the mean value for *Total Reportable Compensation* for the selected organizations. Note that this data is from 2022 -24 so it needs to be aged.

It is always helpful to review the reported compensation to determine if it should be included or not. Scrolling to the right displays more information on the organizations including financials such as grants, revenue, and assets.

Press **OK** to return to the *Comparables* module.

Comparable Peer Analysis



990/Proxy	EIN	Total Reportable Comp	Other Comp	Grants	Revenue	Total Expenses
	942299959	316,362	40,951	3,895,891	10,976,968	7,784,848
	954576023	331,633	21,799	7,462,004	10,898,724	11,096,382
	061787661	280,327	0	4,628,594	9,782,349	9,158,131
	680454670	239,383	22,406	2,854,790	9,538,280	9,460,067
	943220029	170,129	19,886	7,056,541	9,680,139	9,152,533
	943220029	277,735	13,310	7,056,541	9,680,139	9,152,533
	954764981	381,339	59,581	3,225,594	9,508,085	7,290,328
	Mean Values	272,727	20,918	4,965,269	9,904,409	9,168,969
	Standard Deviation	65,838	18,090	2,114,075	560,876	1,171,673
	25th Percentile	172,851	0	2,854,790	9,508,085	7,784,848
	75th Percentile	316,362	22,406	7,056,541	9,782,349	9,460,067

OK

To view the Form 990 source document, select the icon between the check box and the organization name in the *990/PROXY* column.

Comparables

Executives

Compare

Entity

Tax-Exempt With For Profit ▼

Load Filings

Financials

Nonprofit Comp Table

10-K

Semantic

Search

History

Show

Number listed: 29 of 575, Number selected: 8

	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAR
☐		Alameda Health System Foundation	55 Harrison St Ste 600	Oakland	CA	94607-3776	2022
☒		Aliados Health	1310 Redwood Way Ste 135	Petaluma	CA	94954	2023

Select the, “**Click here to search for 990s,**” link in the pop-up box. You will be taken to the IRS Tax Exempt Organization Search page. Note the EIN number – you will need it.

990



NAME: Aliados Health

EIN: 943220029

[Click here to search for 990s](#)

[Cancel](#)

In the *Select Database* dropdown, select “**Copies of Returns.**” In the *Search By* dropdown select “**Employer Identification Number (EIN)**” and enter the number in the *Search Term* field. You can get the EIN when you select the **990/Proxy** icon in the *Comparables* table.

As an example, enter the EIN for *Aliados Health* which is 943220029 and press the **Search** button.

Tax Exempt Organization Search

Select Database	Search By	Search Term XX-XXXXXXX or XXXXXXXXXX
Search All	Employer Identification Number (EIN)	943220029
City	State	Country
Petaluma	California	United States

RESET

SEARCH

[Search Tips](#)

Then select “**Aliados Health**” under *Organization Name*.

Tax Exempt Organization Search

Select Database [?](#) Search By [?](#) Search Term [?](#) XX-XXXXXXX or XXXXXXXXXX

Search All Employer Identification Number (EIN) 943220029

City State Country

Petaluma California United States

[Search Tips](#)

Showing 1-1 results of 1

EIN Up/Down	Organization Name Up/Down	City Up/Down	State Up/Down	Country Up/Down	Database
94-3220029	Aliados Health	Petaluma	California	United States	Pub 78 Data Copies of Returns

On the page for Aliados Health, select “Tax Year 2025 Form 990,” and then under *Copy of Return* select the link, “2025 Form 990 Filing.”

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

^ Tax Year 2025 Form 990		
Organization Name: ALIADOS HEALTH	Return ID: 5902989	Copy of Return: 2025 Form 990 Filing
EIN: 94-3220029	Filing Type: E	
Tax Period: 202506	Return Type: 990	

In Form 990, scroll down to *Part VII* to see the 2025 compensation for Aliados Health’s CEO and other paid officers.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK SHOTWELL BOARD CHAIR	2.00	X		X				0	0	0
(2) GABRIELA BERNAL-LEROI BOARD VICE-CHAIR	1.00 1.00	X		X				0	0	0
(3) DONNA WALDMAN BOARD TRESURER	1.00 1.00	X		X				0	0	0
(4) CHRISTINE NOGUERA BOARD SECRETARY (UNTIL 11/2024)	1.00	X		X				0	0	0
(5) JASON CUNNINGHAM BOARD SECRETARY	1.00 1.00	X		X				0	0	0
(6) ALICIA HARDY BOARD MEMBER	1.00 1.00	X						0	0	0
(7) JANE GARCIA BOARD MEMBER	1.00 1.00	X						0	0	0
(8) DEBBIE HOWELL BOARD MEMBER	2.00 1.00	X						0	0	0
(9) SUE LABBE BOARD MEMBER	2.00 2.00	X						0	0	0
(10) TRACY MENDEZ CHIEF EXECUTIVE OFFICER	20.00 20.00			X				211,950	0	26,443
(11) LAURA ARNOLD CHIEF ADMINISTRATIVE OFFICER	40.00			X				149,631	0	24,704
(12) MICHELLE RUSSELL CHIEF FINANCIAL OFFICER	20.00			X				149,622	0	20,504
(13) DANIELLE ORYN CMO/CMIO	40.00			X				228,897	0	26,668
(14) MICHELLE ROSASCHI SENIOR DIRECTOR OF PROGRAMS	40.00					X		136,026	0	15,118
(15) COLLEEN PETERSON SR. DIR. OF HEALTH INFORMATICS & IT	40.00					X		112,695	0	30,936
(16) AMY ANDERSON DIR. OF TRANSFORMATION INITIATIVES	40.00					X		115,102	0	28,414
(17) MAXIME PERREY SR. DIR. OF POLICY & EXT. AFFAIRS	40.00					X		124,074	0	13,684

You can see the income for Tracy Mendez, the CEO of Aliados Health, who has a history as CEO/Executive Director that is similar to that of Stanley Whiteside. She has a little over 2 years in the position. Comparing Stanley to her is a good place to start, but there should be other comparisons as well.

Press **Cancel** in the *990* box to return to the *Comparables* module and make sure **Aliados Health** is checked in the list of organizations. Now press the **Show** button under *History*.

Comparables

Executives
Compare

Entity
Tax-Exempt With For Profit ▼

Load Filings
Financials **Nonprofit Comp Table** 10-K

Semantic
Search

History
Show

Number listed: 29 of 575, Number selected: 1

	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAI
☐		San Benito Health Foundation	351 Felice Dr	Hollister	CA	95023	202

This opens the *History* table that displays the total reportable compensation in previous years for the selected position and organization – in this case Executive Director/CEO. Select **Aliados Health** in the *Organization* dropdown to view the data.

History

Organization: Aliados Health ▼ **Trend**

Executive Director

EIN	Year	Organization Name	Employee Name	Compensati...	Comp from Related Org	Other Comp	Total Reportable Comp	Grants	
943220...	2023	Aliados Health	Alvaro Fuentes	277,735	0	13,310	277,735	7,056,541	9
943220...	2023	Aliados Health	Tracy Mendez	170,129	0	19,886	170,129	7,056,541	9
943220...	2022	Aliados Health	Alvaro Fuentes	215,912	0	11,496	215,912	6,821,502	8
943220...	2020	Aliados Health	Karen Milman	112,040	0	8,663	112,040	3,602,740	5
943220...	2019	Aliados Health	Karen Milman	70,922	0	1,054	70,922	3,117,825	4
943220...	2019	Aliados Health	Teresa Tillman	98,136	0	12,665	98,136	3,117,825	4

1

10 ▼

items per page

1 - 8 of 8 items

OK

This concludes the Interactive Exercise. Please close this PDF and press the **Next** button on the *Problem Statement* page to try your hand at using this software to research nonprofit executive compensation.