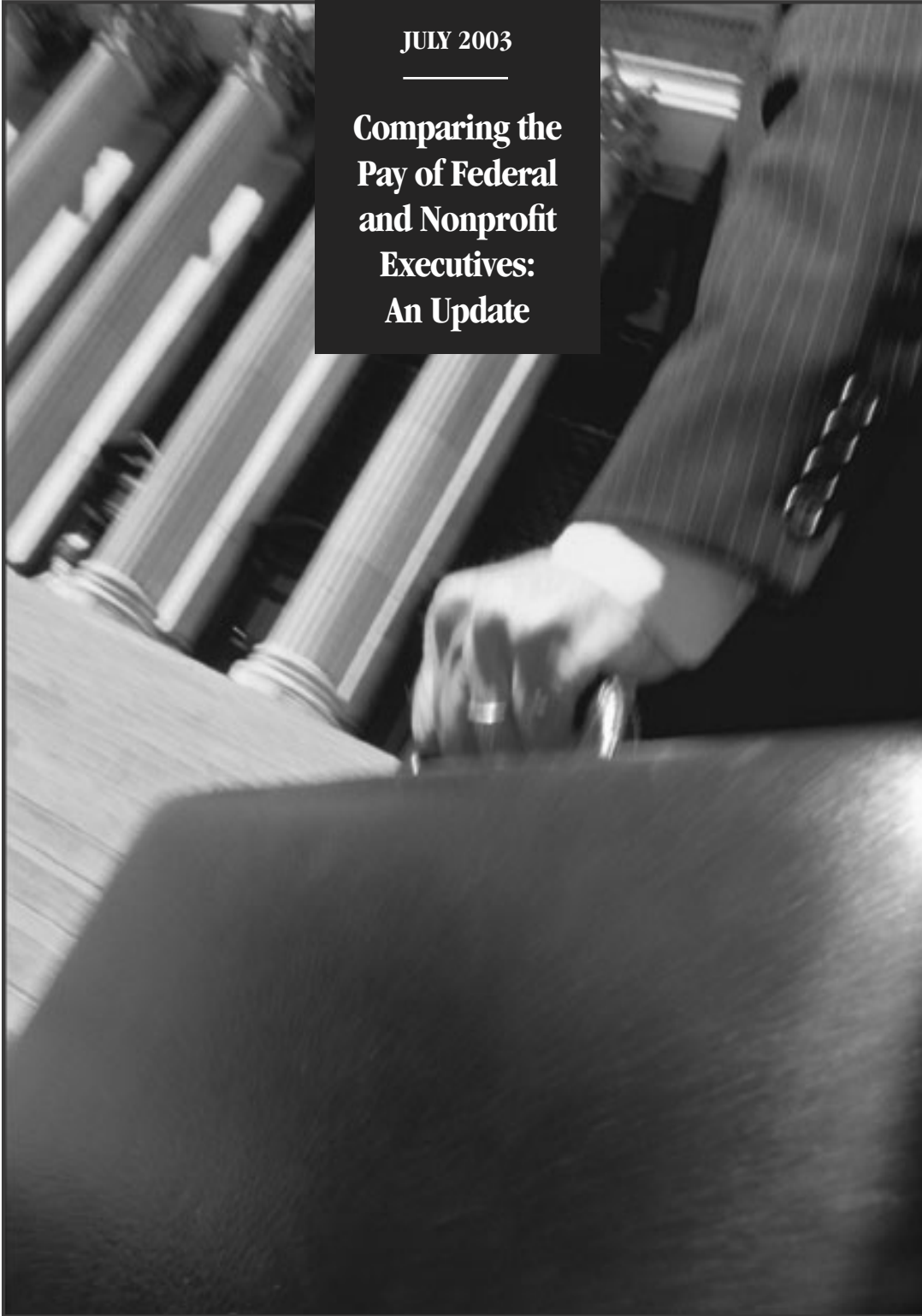


CONGRESS OF THE UNITED STATES
CONGRESSIONAL BUDGET OFFICE

A
CBO
PAPER

JULY 2003

**Comparing the
Pay of Federal
and Nonprofit
Executives:
An Update**





Comparing the Pay of Federal and Nonprofit Executives: An Update

July 2003

Notes

Unless otherwise indicated, all federal salaries referred to in this paper include locality-pay adjustments.

Numbers in the text and tables may not add up to totals because of rounding.



Preface

This paper continues the Congressional Budget Office's (CBO's) series of analyses of the federal government's compensation practices. More specifically, it updates comparisons of salaries for federal and nonprofit executives. The paper was prepared at the request of the Chairman of the Senate Committee on Governmental Affairs' Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia. In keeping with CBO's mandate to provide objective and nonpartisan analysis, the report makes no recommendations.

R. Mark Musell of CBO's Microeconomic and Financial Studies Division wrote this paper under the supervision of Roger Hitchner. Paul Cullinan, Deborah Clay-Mendez, Ellen Hays, Arlene Holen, and Bob Sunshine of CBO provided helpful comments. The report also benefited from the comments of L. Elaine Halchin and Sharon S. Gressle of the Congressional Research Service. The author notes with appreciation the suggestions and data provided by Bob Heim and others at the Office of Personnel Management.

Christine Bogusz edited the paper, and Christian Spoor proofread it. L. Rae Roy typed drafts of the manuscript, and Sharon Corbin-Jallow prepared the paper for publication. Lenny Skutnik produced the printed copies, and Annette Kalicki produced the electronic versions for CBO's Web site (www.cbo.gov).

Douglas Holtz-Eakin
Director

July 2003



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Comparing the Pay of Federal and Nonprofit Executives: An Update

Summary and Introduction

One of the many issues addressed in a recent report from the National Commission on the Public Service (also referred to as the Volcker Commission) is the salaries of government executives. Most federal executives fall into one of two groups: political appointees under the Executive Schedule and members of the Senior Executive Service (SES). Appointees covered by the Executive Schedule hold positions at the top levels of government, such as Cabinet secretary and agency director. Members of the SES are managers and supervisors, most of whom have career appointments for which they have competed. Many SES members have had careers in the federal government. SES employees rank just below appointees covered by the Executive Schedule and just above the employees paid according to the General Schedule—the pay plan that applies to most rank-and-file federal white-collar workers. One of the Volcker Commission’s recommendations was that salaries for top federal officials be commensurate with those earned by executives of leading nonprofit organizations (*see Box 1*).

Executive compensation has also been the subject of several Congressional Budget Office (CBO) reports. A 1999 analysis by CBO showed that pay and benefits for federal executives were well below those for most executives in private firms.¹ In contrast, compensation for federal executives exceeded compensation for all but the highest-level positions at the largest nonprofit organiza-

tions. This report updates the comparisons of compensation for federal and nonprofit executives. It covers salaries and bonuses but not health insurance, retirement, and other benefits. Data were not available to update information on benefits or the comparisons covering some of the largest nonprofit firms. Nevertheless, this analysis expands on comparisons included in the Volcker Commission’s report by considering salary levels for a wider variety of top-level positions in a broader range of nonprofit firms.

Like the comparisons from CBO’s earlier report, those presented here show that salaries for federal executives generally exceed salaries for executives of nonprofit organizations, except executives holding the top position (chief executive officer) in the largest organizations. That finding suggests that the results of salary comparisons may vary by level of executive position.

Although pay comparisons can provide useful information, the data that underlie CBO’s analysis have limitations that caution against generalizing the results. For example, the data do not represent a random selection of nonprofit firms. Forming a full picture of how federal pay compares with other pay requires data from a range of nonprofit jobs and firms that is sufficient to mirror the range of jobs and levels of responsibility held by federal executives. Even with more extensive data, however, pay comparisons alone may not indicate the competitiveness of salaries for federal executives. If the government is attracting and retaining the top executives it needs, then federal pay may be competitive regardless of how it stacks up against other organizations’ compensation.

1. Congressional Budget Office, *Comparing the Pay and Benefits of Federal and Nonfederal Executives* (November 1999).

Box 1.**The Recommendations of the National Commission on the Public Service**

The January 2003 report of the 11-member National Commission on the Public Service recommended dramatic changes in federal personnel practices. The commission was convened under the sponsorship of the Brookings Institution's Center for Public Service to address several concerns, including a loss of public trust in government, the need to ensure a supply of talented citizens for careers in public service, poor morale among federal employees, and the absence of clear policy direction and high standards of performance in many agencies. The commission, chaired by Paul Volcker, came roughly 14 years after the first Volcker Commission, whose recommendations were a major impetus for the locality-pay system that currently governs the salaries of many white-collar federal employees. The commission's latest report made a number of major recommendations:

- Reorganize the federal government into a limited number of mission-related agencies,
- Change committees in the House and Senate to align with the new federal organization,
- Reduce the number of political appointees and streamline the process by which they are appointed,
- Split the Senior Executive Service into technical and professional corps,
- Raise salaries for top federal executives to levels comparable with those for executives in non-profit organizations,
- Give agencies more independence in setting pay and tying raises more closely to job performance, and
- Simplify the recruitment process for federal jobs.

The commission based its recommendations on research, analysis, and testimony from many sources, including the Congressional Budget Office.

Pay for Federal Executives

The combined payroll of the Executive Schedule and the Senior Executive Service currently totals about \$1 billion. Although each group has its own pay plan and method of adjusting salaries, the salaries for the two groups are linked to each other and to salaries for various other executives, including Members of Congress and judges.

The Executive Schedule

Most of the 446 top officials who were covered by the Executive Schedule in 2002 were appointed by the President. The schedule has five pay levels, which this year range from a low of \$125,400 at level V (administrators, deputy directors, and others) to a high of \$171,900 at level I (Cabinet-level posts).² Salaries for Members of Congress and many judges have traditionally equaled level II of the Executive Schedule. Raises for executives covered by the schedule, as well as for Members of Congress, judges, and other top government officials, most often occur when the Congress permits annual increases based on changes in the employment cost index (ECI).³ In the past five years, salaries have been increased four times. Those annual pay raises have ranged from 2.7 percent to 3.4 percent.

The Senior Executive Service

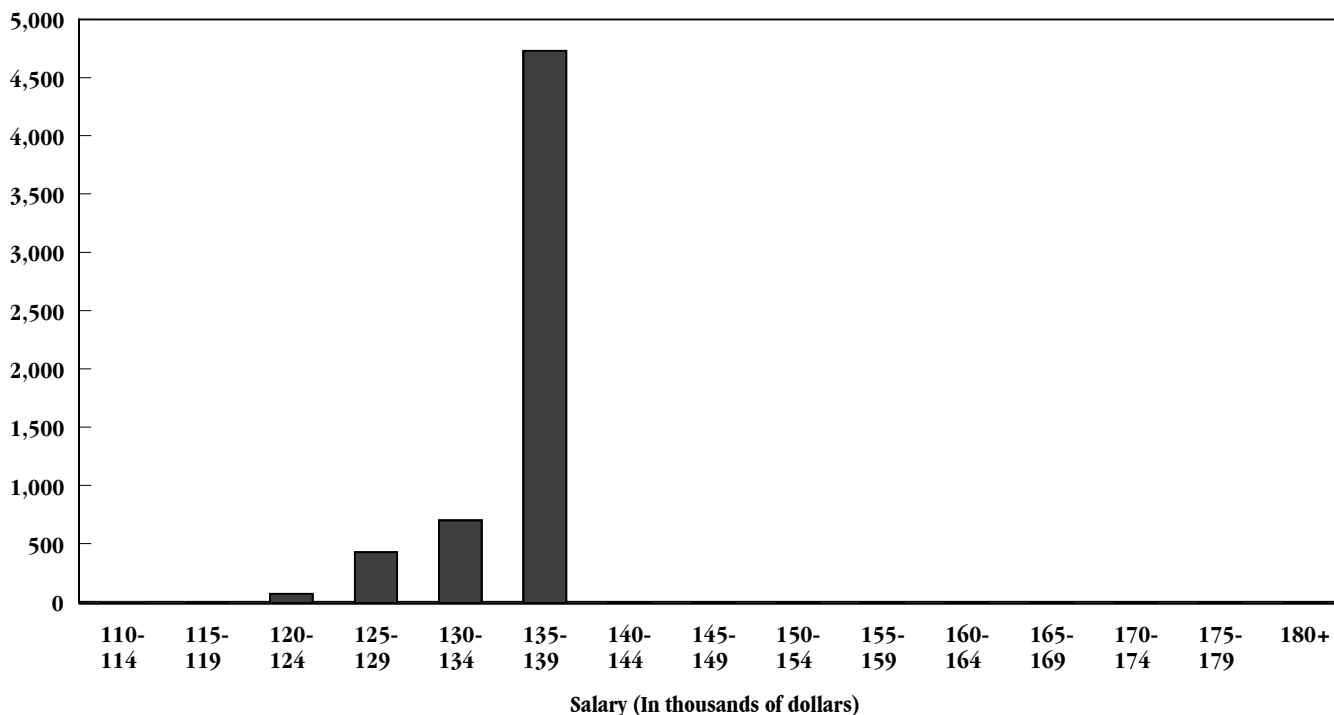
Members of the SES hold a wide range of high-level positions throughout the government, in areas such as budgeting, policymaking, science, engineering, and program administration. In many cases, SES members are assistants or deputies who report to executives covered by the Executive Schedule; in other cases, they lead major organizations. Career employees make up about 90 percent of the SES, and political appointees account for the rest. As of March 2002, SES employees numbered 6,996.

2. The other salaries are \$134,000 at level IV, \$142,500 at level III, and \$154,700 at level II.

3. Specifically, pay raises are based on changes in the part of the ECI that measures wages and salaries for private industry minus 0.5 percentage points. The Congress can also pass special legislation authorizing pay raises for executives, or it can adopt raises on the basis of recommendations from selected commissions appointed to study top-level salaries in government.

Figure 1.**Distribution of SES Employees by Salary, 2002**

(Number of executives)



Source: Congressional Budget Office using data provided by the Office of Personnel Management.

Note: SES = Senior Executive Service.

Salaries for the SES and Links to the Executive Schedule. SES salaries are set at one of six basic rates, which ranged as of January 2003 from \$116,500 at level 1 to \$134,000 at level 6. The government adjusts those basic rates (as it does for many other federal employees) to reflect local labor-market conditions. Because of such locality adjustments, salaries for members of the SES who work in Washington, D.C., for example, range from \$129,874 at level 1 to \$142,500 at level 6.⁴ Although pay raises for the Senior Executive Service occur largely at the discretion of the President, SES members have received raises in each of the past five years, ranging, in Washington D.C., from 3.1 percent to 4.9 percent.

Salaries in the Executive Schedule serve as caps on the amounts payable to members of the Senior Executive Service. The highest base pay in the SES, for example, may not exceed level IV of the Executive Schedule (\$134,000 in 2003); pay with locality adjustments may not exceed level III of the Executive Schedule (\$142,500). Total annual compensation for SES members, including awards and bonuses, is capped at level I (\$171,900). Provisions in the Homeland Security Act allow an agency to raise that cap to the level of the Vice President's salary (currently \$198,600) pending certification of the agency's performance management plan by the Office of Personnel Management (OPM). Amounts awarded in excess of a cap are paid in a lump sum in the calendar year following the one in which the award was received.

4. Salaries in Washington, D.C., are \$136,006 at level 2 and \$142,137 at level 3; at levels 4, 5, and 6, all salaries are capped at \$142,500.

Pay Compression in the SES. The Volcker Commission and other observers have called attention to two conse-

Box 2.**Awards and Bonuses Available to the SES**

Federal agencies use various awards and bonuses to reward members of the Senior Executive Service (SES) for outstanding performance and to recruit, retain, and relocate employees.

Performance Awards

Agencies may award a lump-sum payment of between 5 percent and 20 percent of basic pay to career members (as opposed to political appointees) of the SES to recognize their excellent performance over a one-year period. The total amount awarded cannot exceed 10 percent of the total base pay for the agency's career SES members for the prior year.

Awards for Special Acts

An agency or the President may reward members of the SES for special acts, suggestions, or inventions that improve the functioning of the federal government. Those awards range from \$10,000 to \$25,000.

Rank Awards

The President may make two types of awards to career members of the SES who demonstrate consistently excellent performance over an extended period. The Distinguished Executive award provides a lump-

sum payment of 35 percent of the recipient's base pay. No more than 1 percent of SES members may receive that award. The Meritorious Executive award, given to no more than 5 percent of SES members, provides a lump-sum payment of 20 percent of the recipient's base pay.

Retention Bonuses

Agencies may pay up to 25 percent of an SES employee's basic pay to encourage him or her to stay in public service. Such a lump-sum payment is given when the high or unique qualification of the employee or a special need of the agency makes retaining the employee essential.

Relocation Bonuses

An SES employee who must relocate to a different commuting area in order to accept a position that has been difficult to fill may receive a lump-sum payment of up to 25 percent of his or her basic pay.

Recruitment Bonuses

An SES employee who accepts a position that has been difficult to fill may receive a lump-sum payment of up to 25 percent of his or her basic pay.

quences of the links between the Executive Schedule and the SES pay system. First, SES employees whose salaries are at or near the caps in the Executive Schedule do not always get the raises they might otherwise receive. Second, the salary caps have compressed the SES pay scale, resulting in little difference among pay levels. In 2002, about two-thirds of SES members earned the same capped salary of \$138,200 (*see Figure 1 on page 3*). Pay compression occurs because salaries for Members of Congress and top officials, which serve as caps on SES pay, have been increased by lower amounts—and less often—than have salaries for SES members. Raises for the Executive Schedule are based on the ECI, but raises for the SES may include an ECI-based raise and a locality adjustment. As a result, over time, an increasing share of SES pay is determined by limits in the Executive Schedule.

Managers, policy experts, and others have expressed concern that pay compression and restricted pay raises may hinder efforts to recruit and retain executives, reduce morale among members of the SES, and lessen employees' incentives to perform at the highest levels. To address those concerns, the Congress has introduced legislation that would change the SES pay system. The National Defense Authorization Act for Fiscal Year 2004 (H.R. 1588) would establish a broad range of pay for the SES, replacing the current schedule of six discreet salaries and setting higher caps on salaries. In Washington, D.C., for example, the cap on base pay would increase from level IV of the Executive Schedule (currently \$134,000) to level III (\$142,500).

Awards and Bonuses for the SES. Some relief from the impact of pay compression may already be provided by

Table 1.**Distribution of Awards and Bonuses Among Members of the Senior Executive Service, 2002**

	Percentage of SES Employees Receiving Award	Total Awards in Millions of Dollars	Total Awards as a Percentage of SES Payroll	Average Award in Dollars	Average Percentage Increase in Pay for Recipients
Performance Awards	41	29.8	3.7	12,100	8.8
Awards for Special Acts	11	2.7	0.3	4,000	2.9
Rank Awards	2	3.6	0.4	27,900	20.2
Retention Bonuses	1	1.6	0.2	23,800	17.3
Relocation Bonuses	*	0.4	0.1	16,800	12.4
Recruitment Bonuses ^a	<u>0</u>	<u>0</u>	<u>0</u>	0	0
Total	52^b	38.1	4.7	11,300	8.3

Source: Congressional Budget Office using data provided by the Office of Personnel Management.

Note: * = between zero and 0.05 percent.

a. The data system employed by OPM to prepare the information that CBO used for this analysis did not report the small number of recruitment bonuses for 2002. Including that information would not substantially change the results reported here.

b. The total is smaller than the sum of the numbers above because employees who received more than one award were counted only once in the total.

the current system of awards and bonuses for the SES. Career SES members may receive various awards in recognition of outstanding performance (*see Box 2*). Like other federal employees, they also may receive bonuses tied to recruitment, retention, or relocation. For 2002, 52 percent of career SES members received some bonus or award; 5 percent received more than one award. Those awards totaled \$38.1 million, or roughly 4.7 percent of SES payroll (*see Table 1*). Performance awards granted by agencies in recognition of excellent work over a year accounted for the bulk of the money awarded. About 41 percent of SES members earned such an award in 2002, down from 53 percent in 2000 and 52 percent in 2001. The average amount awarded in 2002 for performance was \$12,100, a figure that has varied little over the past several years.

Although awards and bonuses do not substitute for a basic salary schedule that offers variations in pay to match significant differences in levels of work and qualifications, they do allow the government to offer a range of compensation far wider than that indicated by

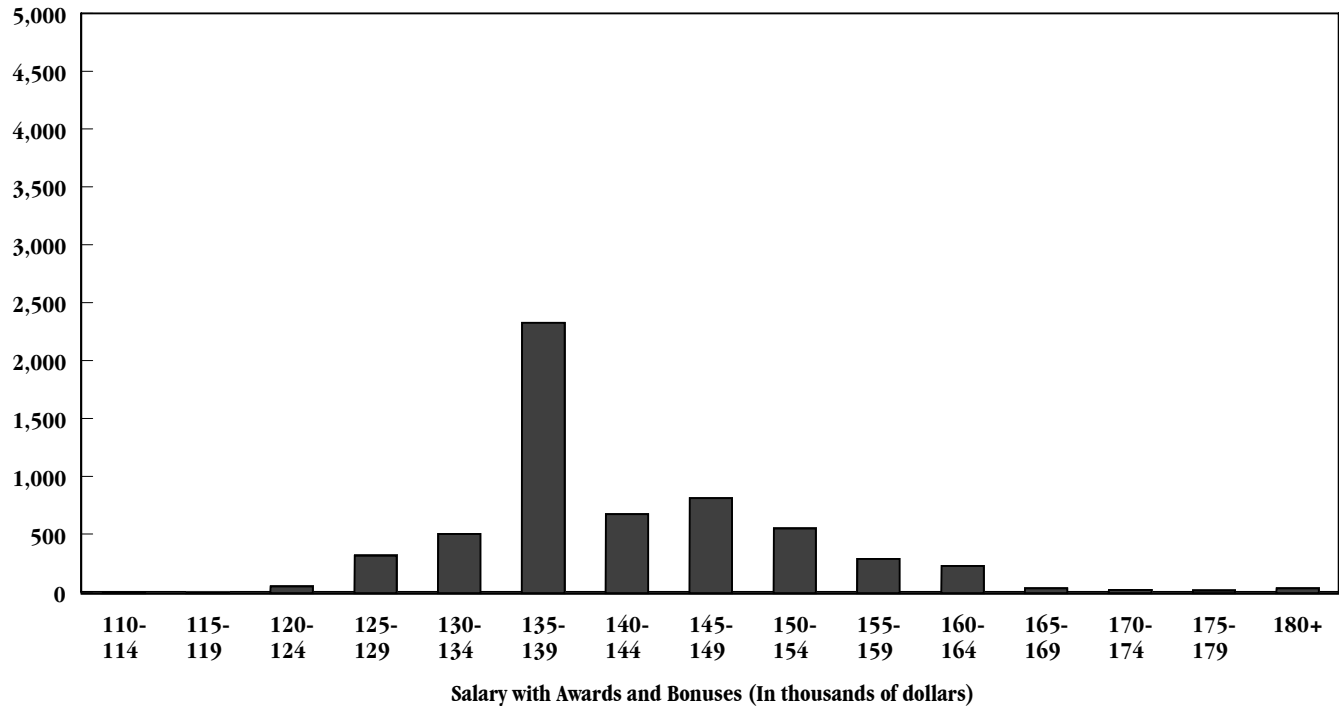
salaries alone. Data from OPM show that when awards and bonuses are taken into account, earnings of SES members who are judged by their supervisors to be good performers rise dramatically. In 2002, awards and bonuses raised the earnings of about half of the SES to levels above that year's capped rate of \$138,200; for some SES members, earnings in 2002 reached as high as \$200,000 (*see Figure 2*). Some SES employees receive awards frequently. About 75 percent of the SES members employed for the past three years earned at least one award during that period. Twenty-nine percent received awards in two of the past three years, and roughly 23 percent earned an award in all three years.

Comparing Pay for Federal and Nonprofit Executives

The Volcker Commission's report recommended that pay for top government executives be linked to pay for executives of leading nonprofit firms. The commission argued that nonprofit pay offered a reasonable standard for setting pay in public service and that raises pegged

Figure 2.**Distribution of SES Employees by Salary, Including Awards and Bonuses, 2002**

(Number of executives)



Source: Congressional Budget Office using data provided by the Office of Personnel Management.

Notes: SES = Senior Executive Service.

Awards and bonuses are shown in the year in which they were awarded rather than the year in which they were paid. Amounts awarded in excess of a cap on total compensation are paid in the following calendar year.

to nonprofit levels were needed to restore fairness and to improve federal agencies' ability to recruit and retain executives. According to the commission's report, average salaries for the heads of large labor unions, private foundations, public interest groups, and other types of nonprofit organizations generally exceed salaries for Members of Congress, district judges, deputy secretaries, heads of major agencies, and others paid at level II of the Executive Schedule (\$150,000 at the time of the report).

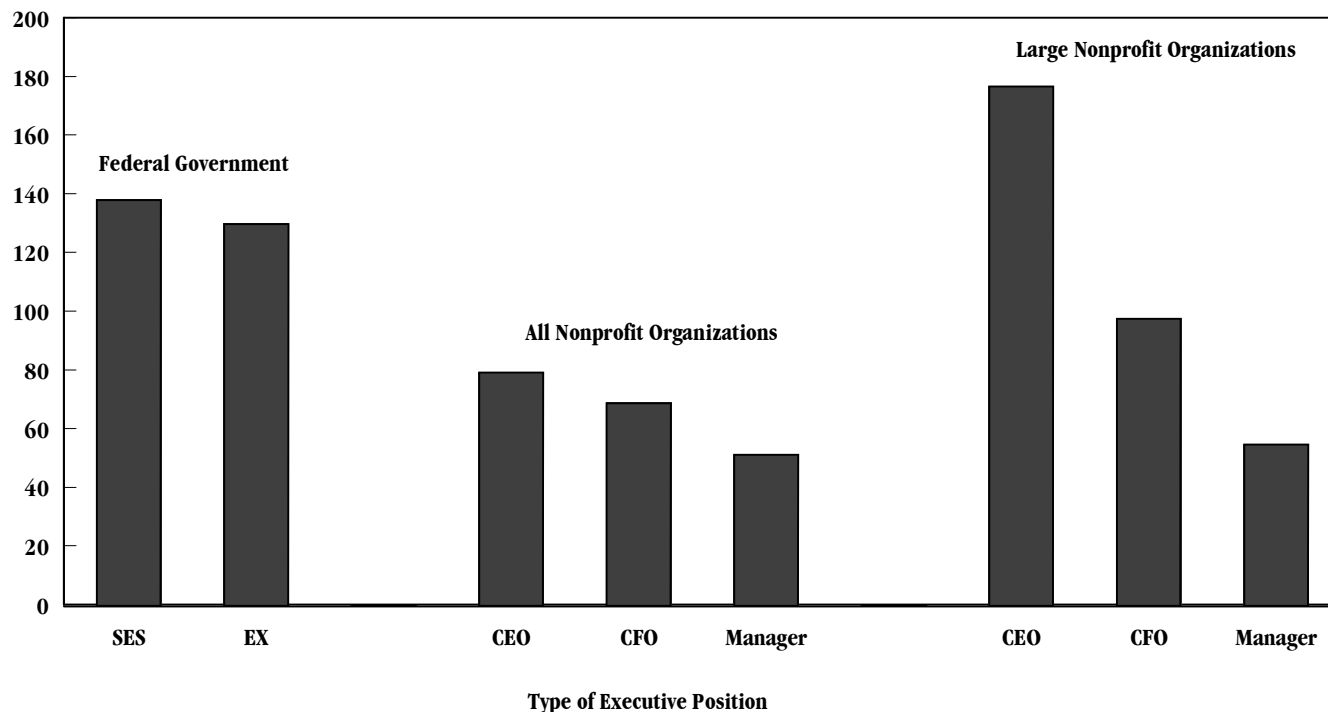
CBO's updated comparisons expand on those prepared by the Volcker Commission in a number of ways. First, they present information on salaries and bonuses for five executive-level positions—not just the top position. (The five positions are chief executive officer, chief financial officer, chief administrative officer, head of per-

sonnel, and regional manager.) Second, rather than focus solely on average salaries at leading nonprofit firms, CBO examined the salary range for each position in nonprofit firms of different types and sizes. CBO's broader approach encompasses nonprofit positions that mirror more of the types of jobs and levels of responsibility held by federal executives. (The appendix to this paper provides detailed results of the pay comparisons.)

Consistent with the Volcker Commission's findings, CBO's comparisons (both old and new) show that the salaries of most federal executives are below those of top executives at the largest nonprofit firms for which data were available (*see Figure 3*). The median salary for chief executive officers at nonprofit organizations with annual budgets of \$25 million or more was about \$176,800 in 2002, whereas the median salary for fed-

Figure 3.**Median Salaries for Federal and Nonprofit Executives, 2002**

(In thousands of dollars)



Source: Congressional Budget Office using data provided by the Office of Personnel Management.

Notes: SES = Senior Executive Service; EX = Executive Schedule; CEO = chief executive officer; CFO = chief financial officer.

Salaries exclude awards and bonuses. Large nonprofit organizations are those with annual budgets of \$25 million or more. Managers are defined as regional managers.

eral executives was \$138,200. However, federal salaries compare favorably with most other salaries included in the comparisons. When nonprofit organizations of all sizes (rather than just large ones) are considered, the median salary of federal executives exceeds that of nonprofit executives. Federal salaries also outstrip salaries for other types of executive positions—even in large nonprofit firms. For example, the median salary for chief financial officers of large nonprofit organizations was about \$98,000 in 2002, far below the federal median of \$138,200. Many of those positions are closer matches to federal executive positions than are the top jobs that were the exclusive focus of the Volcker Commission. These results extend to comparisons that include bonuses and awards received by federal and nonprofit executives.

These comparisons do not take into account benefits such as health insurance and retirement pensions. An earlier study by CBO found that federal benefits are often higher than those offered by firms outside the government.⁵ Including benefits in the comparisons could make federal compensation look better relative to compensation in nonprofit organizations.

Conclusions and Limitations

Readers should use caution in generalizing the results presented here. The data on salaries come from Abbott, Langer, and Associates of Crete, Illinois, an employee-

5. Congressional Budget Office, *Comparing Federal Employee Benefits with Those in the Private Sector* (August 1998).

compensation consulting firm. Like data from many commercial sources, their information does not come from a random selection of firms. Rather, many of the respondents are probably clients of Abbott, Langer, and Associates. For that reason, results based on such information may not be representative of all nonprofit organizations. Furthermore, although the comparisons of federal and nonprofit compensation expand on those conducted by the Volcker Commission, they may not apply to all federal executive positions. Even the largest nonprofit firms have operations much smaller than those of many federal agencies. Also, the nonprofit positions may not be appropriate comparisons for many federal executives with different jobs. Even for positions with similar titles, duties and responsibilities may vary widely among federal agencies and between government and private organizations.

Notwithstanding those qualifications, the comparisons show—consistent with the findings of the Volcker Commission—that federal executive pay is low compared with salaries for the top jobs at large nonprofit organizations. Such jobs and firms, however, may be an appropriate basis of comparison only for top-level federal executives. When CBO looked at other nonprofit positions and firms—which may more closely correspond to federal positions other than the top ones—it found that federal salaries were comparatively high. That analysis suggests that salary comparisons may vary

by level of position—a finding consistent with the results of other analyses by CBO. Studies focusing on rank-and-file white-collar workers, for example, find that lower-ranking clerical and technical jobs may earn more in the federal government than similar jobs earn in private firms. By contrast, higher-ranking professional and administrative jobs may earn less than comparable private-sector jobs (in some cases, the salaries can differ by 20 percent or more).⁶

Even with better data, salary comparisons can be misleading.⁷ If the government is attracting and retaining the top executives it needs, then pay may be competitive. The data used in this analysis do not allow CBO to draw firm conclusions about how federal salaries and benefits compare with a nonprofit benchmark or how they serve to attract employees to careers as executives in public service. But this paper and other work by CBO suggest the need to examine a wide range of data before reaching broad conclusions about the adequacy of compensation for federal executives.

6. Congressional Budget Office, *Measuring Differences Between Federal and Private Pay* (November 2002) and *Comparing Federal Salaries with Those in the Private Sector* (July 1997).

7. See Congressional Budget Office, *What Does the Military 'Pay Gap' Mean?* (June 1999).

Detailed Results of the Pay Comparisons

This appendix presents detailed results of the Congressional Budget Office's comparisons of salaries for federal and nonprofit executives. The comparisons cover five executive positions and nonprofit organiza-

tions of different types and sizes. Table A-1 presents comparisons of salaries; Table A-2 presents comparisons that include executives' awards and bonuses as well as salaries.

Table A-1.**Comparison of Salaries for Federal and Nonprofit Executives, 2002**

(In dollars)

Salary Level ^a	Selected Nonprofit Positions					Federal Positions	
	Chief Executive Officer	Chief Financial Officer	Chief Administrative Officer	Head of Personnel	Regional Manager	Senior Executive Service	Executive Schedule
All Nonprofit Organizations							
High	110,239	90,000	71,999	64,820	66,417	138,200	138,200
Medium	79,397	68,973	51,750	51,501	51,273	138,200	130,000
Low	56,179	52,000	39,000	45,000	45,000	137,901	130,000
Large Nonprofit Organizations as Defined by Annual Budget							
Budget of \$25 Million or More							
High	237,296	120,881	63,945	77,807	60,415	138,200	138,200
Medium	176,833	97,690	37,636	66,400	54,793	138,200	130,000
Low	107,842	79,733	33,950	52,874	47,457	137,901	130,000
Large Nonprofit Organizations as Defined by Size of Workforce							
100 to 249 Employees							
High	150,000	106,275	83,800	68,250	79,951	138,200	138,200
Medium	100,000	70,000	58,718	51,204	63,093	138,200	130,000
Low	78,500	58,033	49,504	41,500	57,000	137,901	130,000
250 or More Employees							
High	167,483	96,394	79,721	68,000	65,581	138,200	138,200
Medium	122,500	78,147	54,925	57,631	58,820	138,200	130,000
Low	93,687	64,474	37,040	44,700	50,187	137,901	130,000
Nonprofit Organizations, by Type							
Professional and Trade Groups							
High	156,000	118,492	94,737	92,870	n.a.	138,200	138,200
Medium	107,749	90,000	59,866	67,107	n.a.	138,200	130,000
Low	76,937	68,995	46,027	58,592	n.a.	137,901	130,000
Educational Groups							
High	156,000	112,136	n.a.	n.a.	n.a.	138,200	138,200
Medium	107,749	86,667	n.a.	n.a.	n.a.	138,200	130,000
Low	76,937	69,880	n.a.	n.a.	n.a.	137,901	130,000
Foundations							
High	175,000	n.a.	n.a.	n.a.	n.a.	138,200	138,200
Medium	97,500	94,650	n.a.	n.a.	n.a.	138,200	130,000
Low	71,000	n.a.	n.a.	n.a.	n.a.	137,901	130,000
Health Care Groups							
High	99,440	80,830	70,621	56,577	57,000	138,200	138,200
Medium	82,000	60,720	56,050	45,500	50,000	138,200	130,000
Low	65,802	51,906	46,852	38,348	43,805	137,901	130,000

Source: Congressional Budget Office using data provided by Abbott, Langer, and Associates, Inc.

Note: n.a. = not available.

a. "High" indicates the salary at the 75th percentile, "average" is the median salary, and "low" is the salary at the 25th percentile.

Table A-2.**Comparison of Salaries and Bonuses for Federal and Nonprofit Executives, 2002**

(In dollars)

Salary Level ^a	Selected Nonprofit Positions					Federal Positions	
	Chief Executive Officer	Chief Financial Officer	Chief Administrative Officer	Head of Personnel	Regional Manager	Senior Executive Service	Executive Schedule
All Nonprofit Organizations							
High	115,925	92,000	76,234	67,800	67,017	148,200	138,200
Medium	81,000	69,000	55,125	52,330	51,558	138,200	130,000
Low	58,000	53,372	43,375	40,000	44,860	138,200	130,000
Large Nonprofit Organizations as Defined by Annual Budget							
Budget of \$25 Million or More							
High	263,750	123,825	n.a.	83,000	60,843	148,200	138,200
Medium	173,451	95,348	n.a.	70,028	55,180	138,200	130,000
Low	114,945	78,000	n.a.	52,832	47,157	138,200	130,000
Large Nonprofit Organizations as Defined by Size of Workforce							
100 to 249 Employees							
High	160,816	108,543	84,304	72,325	79,989	148,200	138,200
Medium	102,852	70,000	60,650	56,650	63,093	138,200	130,000
Low	77,968	57,706	49,750	42,287	59,840	138,200	130,000
250 or More Employees							
High	163,305	100,000	90,925	69,554	67,192	148,200	138,200
Medium	120,000	80,556	72,354	58,021	59,194	138,200	130,000
Low	95,137	65,125	49,575	49,176	49,180	138,200	130,000
Nonprofit Organizations, by Type							
Professional and Trade Groups							
High	185,000	124,502	n.a.	94,020	n.a.	148,200	138,200
Medium	114,400	97,817	61,698	71,587	n.a.	138,200	130,000
Low	79,187	69,000	n.a.	58,592	n.a.	138,200	130,000
Educational Groups							
High	134,563	n.a.	n.a.	n.a.	n.a.	148,200	138,200
Medium	93,000	86,667	n.a.	n.a.	n.a.	138,200	130,000
Low	67,625	n.a.	n.a.	n.a.	n.a.	138,200	130,000
Health Care Groups							
High	100,750	84,000	74,061	60,500	62,000	148,200	138,200
Medium	80,161	61,108	57,100	46,294	50,000	138,200	130,000
Low	65,000	50,086	47,028	39,000	43,805	138,200	130,000

Source: Congressional Budget Office using data provided by Abbott, Langer, and Associates, Inc.

Notes: n.a. = not available.

Nonprofit foundations are not included in this comparison because data showing bonuses at those organizations are not available. Also, figures for salaries alone (shown in Table A-1) sometimes exceed those for salaries and bonuses combined because the sample populations are not strictly comparable.

a. "High" indicates the salary at the 75th percentile, "average" is the median salary, and "low" is the salary at the 25th percentile.



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