

**COMPENSATION REVIEW FOR CHARITABLE
ORGANIZATIONS IN ALBERTA AND
SASKATCHEWAN**

Prepared for

Muttart Foundation
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I

Executive Summary

A. A need to review compensation levels

The charitable sector has been experiencing significant pressures in response to decreased government funding and public pressure to continue to do as much or more with limited resources. Over the past several years there has been a desire to have comprehensive information available regarding compensation in this sector. Since 1994, several studies have been commissioned in an attempt to gather this information, however, each of these studies has met with limited success. In 1998, the Muttart Foundation engaged KPMG Consulting to conduct a compensation review in an attempt to gather this information in a format that could be shared with charitable organizations and other interested parties.

The review was completed over a six month period and included a mail-out survey to 1,800 charitable organizations in Alberta and Saskatchewan. This survey was developed with input from a steering committee comprised of representatives of the charitable sector and was pre-tested with five organizations. The charitable organizations receiving the survey were based on a randomly generated sample from a Revenue Canada mailing list. Respondents were given approximately six weeks to complete the survey. All data was analyzed by KPMG Consulting and presented in the following report.

Data was captured for three positions:

- Executive Director.
- Second Level Manager.
- Manager of Volunteers.

When interpreting the information presented, caution must be used, as compensation levels are determined based on a variety of factors, including the size of the organization, budget dollars available, the industry in which the organization operates, and the organization's compensation philosophy. For this reason, it is inappropriate to draw specific conclusions. Instead, the report should be used to understand trends and common principles. These can then be applied in the context of an individual organization's values, beliefs, philosophies and circumstances.

B. Actual compensation levels reflect many dynamics

The analysis of the data allowed a variety of comparisons of compensation levels within the sector. In Exhibit I-1, we provide an overview of average compensation levels for each of the three positions. This overview includes both base salary and bonus information for full-time individuals.

Exhibit I-1 Average annual compensation—full-time



Full-time	# of respondents	Avg. actual salary	# of respondents	Bonus
Executive Director	143	\$46,800	36	\$1,672
Second Level Manager	91	\$38,036	18	\$1,102
Manager of Volunteers	28	\$32,388	6	\$525

In reviewing the data, we determined there is significant variation in compensation levels within the sector. On the surface there appears to be little pattern to this data, however, upon closer examination, we discovered when the data is compared on the basis of factors that tend to drive compensation levels (e.g., agency budget), the variation is significantly reduced. The report provides detailed analysis of these relationships, however, the general factors that influence compensation tended to include agency budget and size of municipality. While there were some differences between Alberta and Saskatchewan, overall relationships are more difficult to discern.

As is indicated in Exhibit I-1, the use of bonuses has become relatively predominant in the sector. On average, about 20 to 25 percent of respondents indicate that bonus

payments are included in total compensation. There also appeared to be differences between full and part-time respondents, even when data from part-time respondents was prorated to reflect a full-time work week.

On average 59% of organizations provide a benefits package. Benefits packages appeared to be relatively consistent with small variation in the type of benefits and the maximums provided. Additionally, there was limited difference with respect to benefits between the Executive Director and the other positions under review.

C. Summary and conclusions

This study generated considerable interest within the sector and will be important in helping all of us further our understanding of compensation issues for charitable organizations.

The charitable sector is varied in terms of the type, size and location of organizations. This variability leads to significant inconsistency in salary and benefit levels and, on the surface, makes it more difficult to draw definitive conclusions. When the data is analyzed based on factors that typically influence salary levels, such as the organization's size, location and industry, there is much more consistency in salaries and the differences become more understandable.

This data provides a variety of information and analysis that can be used to help us better understand salary levels within the charitable sector. When reviewing and assessing the data, each reader of this report must understand the variety of factors that impact salaries including those already mentioned, as well as the organization's philosophy and ability to pay. This report provides information regarding general trends and a "snapshot" of compensation in the charitable sector, however, must be interpreted cautiously and not used as the sole source of information for decision making regarding compensation.

Several points of interest in the report include the following:

- Bonuses are becoming prevalent in the sector. While most bonuses are still a relatively small portion of total compensation, they are being offered by 20 to 25 percent of the organizations.
- Salaries are strongly linked to both agency budget and municipality size.
- Benefits are not significantly different between the Executive Director and other positions.
- There is limited use of non-traditional benefits arrangements such as long-term educational leave, flexible hours and flexible benefits. This could impact

the ability of charitable organizations to attract and retain key talent over the long-term.

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Introduction And Background

Over the past several years there has been demand for a compensation review of registered charitable organizations. Boards of charitable organizations, as well as researchers and funders, rely on this type of information for decision making. Some research has been conducted towards this end, including a survey conducted by the Volunteer Management Group in 1994; a survey conducted by the United Way of Calgary in 1995; and a 1996 survey conducted by the Muttart Foundation in partnership with Grant MacEwan Community College. Each of these surveys attempted to collect data and to prepare and distribute a survey of salaries and benefits for senior staff in registered charities.

While these surveys provided some information, they did not produce the desired level of confidence in the data. For this reason, a decision was made to complete an additional survey that would include registered charitable organizations in Alberta and Saskatchewan. The Muttart Foundation was responsible for working with a steering committee, representative of the sector, to complete this initiative.

To assist with this process, the Muttart Foundation engaged the assistance of an external consultant. KPMG Consulting was selected to complete this review. The objective of the review was to complete a comprehensive survey of salaries and benefits for senior positions in registered charitable organizations in Alberta and Saskatchewan. Excluded from the sample are not-for-profit organizations, places of worship, schools and school districts, post secondary educational institutions and private foundations. The positions to be surveyed included:

- Executive Director.
- Second Level Manager.
- Manager of Volunteers.

We now move to a discussion of the process used to complete the review.

III

Process And Workplan

A. Our process—rigor and detail in the data gathering and analysis

The process was designed to ensure the data collected would be valid and reliable. This was achieved through a rigorous approach to survey design and analysis.

We worked closely with a Steering Committee comprised of representatives of the Muttart Foundation and registered charities within Alberta and Saskatchewan. A list of Steering Committee members is included as Appendix A.

An initial survey was developed and presented to the Steering Committee for feedback. Feedback received from the committee was incorporated and a final draft of the survey document prepared. Once the survey document was completed, it was pre-tested with five charitable organizations. The pre-test organizations were randomly selected to form a representative sample of the total population in terms of size and location. The pre-test was conducted by distributing the survey form to these organizations and contacting them to gather feedback for further incorporation into the survey document. A copy of the final survey document has been included as Appendix B.

A list of charitable organizations in Alberta and Saskatchewan was obtained from Revenue Canada. Organizations which were outside of the designated sample were excluded from the list. A random sample of this list was selected. In selecting the sample, we attempted to ensure there was representation in all areas of agency focus equivalent to that in the general population of registered charities.

There was a total of 5,806 potential participants on the list. From this, a sample of 1,800 organizations was selected. The sample was selected, assuming a 20% survey response rate, to ensure the final numbers of surveys received represented a statistically significant sample. The selected organizations were sent a copy of the survey document with a covering letter from the Muttart Foundation outlining the reasons for the survey.

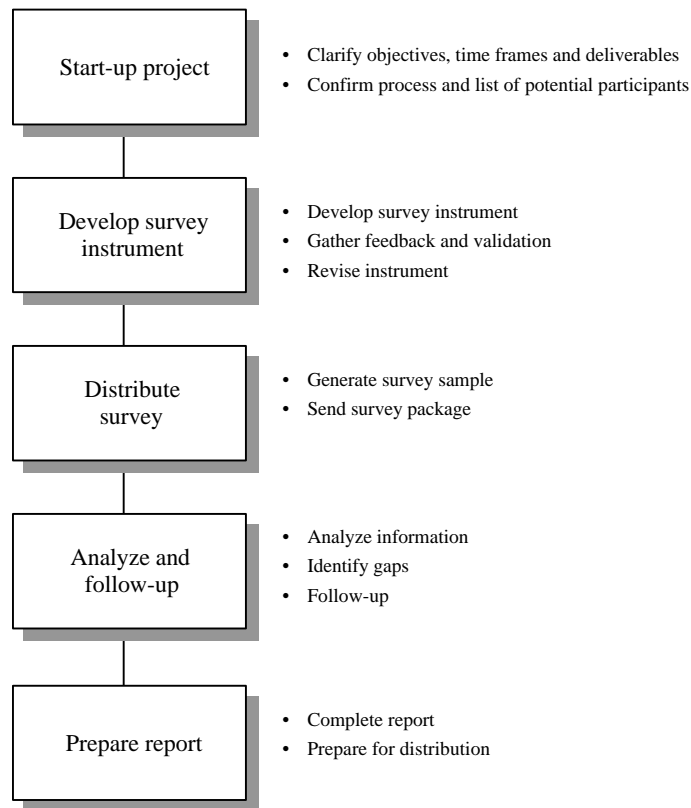
Organizations were provided with approximately six weeks to respond to the survey. Survey responses were collected by KPMG Consulting and entered into a database for

analysis. Our analysis involved validating the data by identifying positions which were indicated to be poor matches or for which there was greatly disparate salaries. Outliers, data points which are significantly different from other data points, were removed from the data set when completing the analysis.

B. Our workplan

Our workplan included a sequence of five worksteps. This plan is presented in Exhibit III-1. All findings have been analyzed and are presented in the following report.

Exhibit III-1 Our workplan



IV

Survey Response

A. A 25% response rate was achieved

A total of 1,800 surveys were mailed out to organizations in Alberta and Saskatchewan. After approximately six weeks in the field, we received a total of 470 responses via fax, mail or telephone call. This total includes 15 that were returned to our KPMG offices which had the wrong address or were no longer in existence. All analysis will be conducted based on 455 returned surveys. The overall response rate is 25%, which represents a statistically significant sample. Therefore, the results are representative of the charitable organization population in Alberta and Saskatchewan.

B. The data has been presented in several sections

The survey results will be presented in several sections, which have been outlined below:

- **Charitable organization sector profile**—an overview of the type of organization represented by the data and compares the survey sample to the overall population of charitable sector organizations.
- **Executive Director**—salary data for the position of Executive Director.
- **Second Level Manager**—salary data for the position of Second Level Manager.
- **Manager of Volunteers**—salary data for the position of Manager of Volunteers.
- **Salary differentials**—comparisons of salary data for all three positions, including salary differentials between each.
- **Benefits**—summaries of benefits data for the Executive Director and the other two positions combined.
- **Non-paid employees**—profiles of organizations reporting for non-paid employees.

- **Summary and conclusions**—overall summary and interpretation of findings.

Salary data and benefits results will be shown for organizations with paid full-time positions, with degree of matches of (1) and (2). The “degree of match” refers to whether the respondent believed the degree of “match” between the survey benchmark position and their comparable position is either “good” (1) or “fair” (2). The same analysis will be conducted for part-time employees. Some respondents indicated a degree of match of (3), representing “poor” compatibility between their position and the benchmark. For the purpose of analysis, these positions have been excluded. To ensure the confidentiality of respondents, categories with less than 3 respondents are shown as “n/a” (not applicable).

Analysis of benefits has been completed for full-time respondents only as very few part-time respondents provide benefits packages.

C. Definitions of terms used in the report

Throughout this report we have used several terms which we define below:

- **Mean**—the mean is the average of all data for the particular item. The average is calculated by taking the sum of all data divided by the total number of respondents.
- **Median**—the median is the middle value of all data, where 50% of the data points are higher than this number and 50% are lower.
- **Minimum**—the minimum is the minimum value of all data for the position calculated by averaging all minimum values provided.
- **Maximum**—the maximum is the maximum value of all data for the position calculated by averaging all maximum values provided.
- **25th percentile**—the point at which 25% of all reported values are lower.
- **50th percentile**—the point at which 50% of all reported values are lower (also known as the median).
- **75th percentile**—the point at which 75% of all reported values are lower.
- **Actual annual pay**—represents the average actual pay received by incumbents.
- **Most recent bonus**—represents the average bonus amount payable to all incumbents.

- **Total compensation**—represents the total average monetary compensation, including base salary and bonus.

D. Caution must be used in interpreting the results

When looking at survey data of this type, one must exercise caution to ensure appropriate interpretation of the results.

Compensation is typically driven by a number of factors, including the size of the organization, revenues or budget, the geographic location, as well as the qualifications of the incumbent. For these reasons, it is not appropriate to look simply at market averages and extrapolate salaries for any one particular organization, as the market averages calculated are a compilation of data points representing a variety of organizations. Each of the factors mentioned above must be considered in terms of looking at the data and making assumptions or decisions regarding any particular organization. For this reason, wherever possible, we have provided you with cross-tabulations of how salary levels and various organizational characteristics are interrelated.

V

Charitable Organization Sector Profile

All 455 respondents are included in the sector profile. Of the 455 respondents included in the analysis, 205 (45.1%) have paid positions and 250 (54.9%) do not have any paid employees.

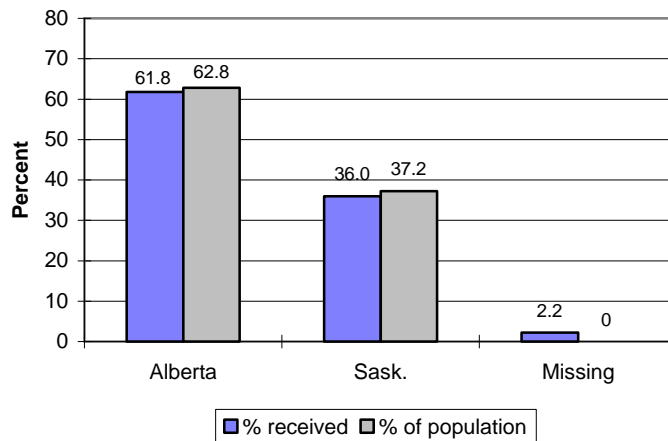
This chapter provides an overview of the organizations included in the data and compares these organizations to the charitable sector in general.

A. Responses are representative of the general population of charities

As indicated in Exhibit V-1, 61.8% of respondents were from Alberta and 36.0% from Saskatchewan. This distribution is very representative of the provincial distribution of charitable organizations. Ten organizations did not report location and have been categorized as “missing”.

Exhibit V-1

Percentage of responses received versus percentage of general population of charities—location



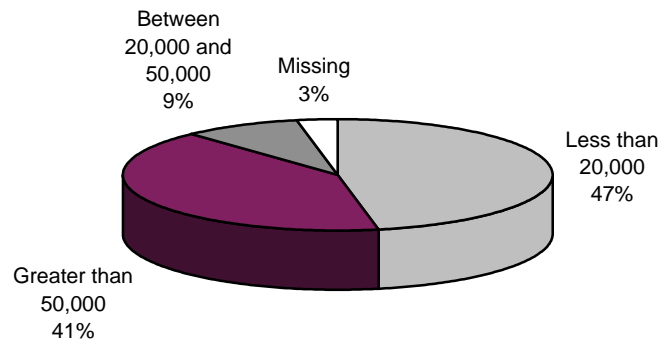
Location	Received	% Received	Population	% of Population
Alberta	281	61.8	3,645	62.8
Saskatchewan	164	36.0	2,161	37.2
Missing	10	2.2	n/a	n/a
Total	455	100.0	5,806	100.0

B. Respondents represented all municipality sizes

Exhibit V-2 illustrates the respondent profile by municipality size. 49.9% of respondents were from municipalities with a population greater than 20,000, while 47.0% were from municipalities with a population of less than 20,000. 14 respondents did not indicate the size of their municipality. These respondents have been categorized as “Missing”. As the mailing list did not include municipality population, a comparison to the general population of charities was not available.

Exhibit V-2

Organization profile—all respondents—percentage of respondents by municipality size

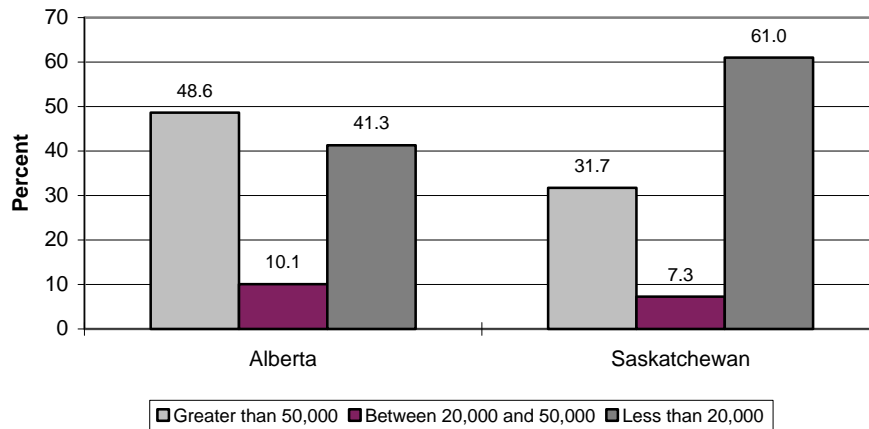


Size of municipality	Number	Percentage
Less than 20,000	214	47.0
Greater than 50,000	187	41.1
Between 20,000 and 50,000	40	8.8
Missing	14	3.1
Total	455	100.0

C. Respondents from Saskatchewan tended to be located in smaller municipalities

Exhibit V-3 illustrates the respondent profile by municipality population for respondents from Alberta and Saskatchewan. As is indicated in the exhibit, Saskatchewan respondents tended to be located in smaller municipalities.

Exhibit V-3
Percentage of respondents by location and size of municipality

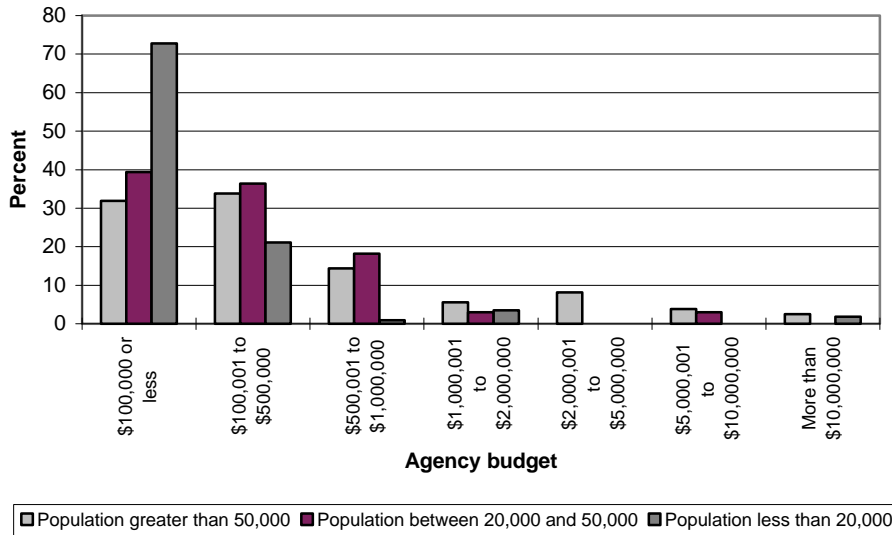


Location	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000		Total	
	N	%	N	%	N	%	N	%
Alberta	134	48.6	28	10.1	114	41.3	276	100.0
Saskatchewan	52	31.7	12	7.3	100	61.0	164	100.0
Missing	1	10.0	n/a	n/a	n/a	n/a	1	100.0

D. Smaller municipalities tend to have a larger proportion of agencies with smaller budgets

As is indicated in Exhibit V-4, smaller municipalities tend to have a larger proportion of agencies with smaller budgets. Agencies with larger budgets tend to be located in medium and larger sized municipalities. As would be expected, based on the respondent profile in Exhibits V-3 and V-7, there are a large number of respondents with smaller budgets. Due to the limited data for larger agencies—eight respondents with budgets greater than \$1,000,000—it is difficult to draw conclusions regarding those organizations.

Exhibit V-4
Respondent agency budget by size of municipality



Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	N	%	N	%	N	%
\$100,000 or less	51	31.9	13	39.4	83	72.8
\$100,001 to \$500,000	54	33.8	12	36.4	24	21.1
\$500,001 to \$1,000,000	23	14.4	6	18.2	1	0.9
\$1,000,001 to \$2,000,000	9	5.6	1	3.0	4	3.5
\$2,000,001 to \$5,000,000	13	8.1	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	5	3.8	1	3.0	n/a	n/a
More than \$10,000,000	4	2.5	n/a	n/a	2	1.8

E. Responses by agency area of focus are varied

Exhibit V-5 provides an overview of respondents’ reported area of focus. The largest group of respondents reported a focus in the area of Social Services (21.5%). Representation in the Arts and Culture area was 13.2% and in the Health area 10.1%. A large portion (21.8%) of the respondents did not indicate their area of focus. This suggested some difficulty categorizing individual organizations based on the taxonomy provided.

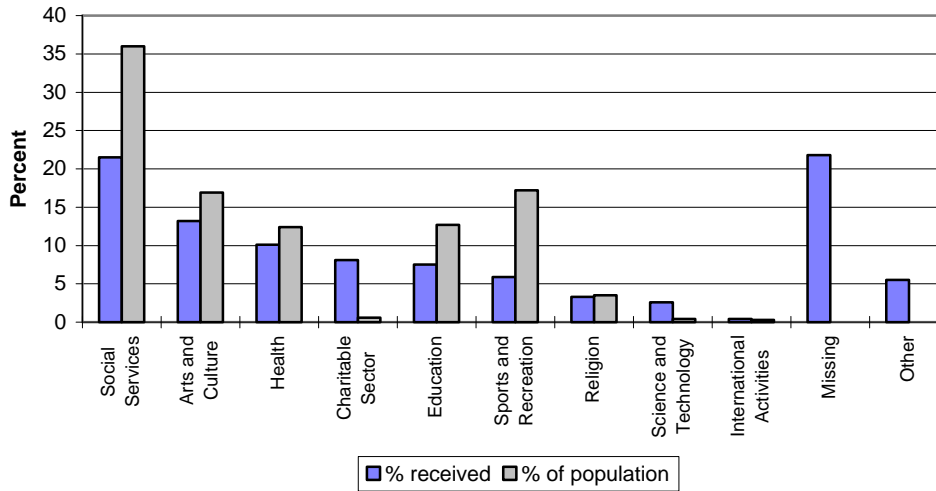
The majority of areas of agency focus appeared to have a lower representation in the survey data than the general population of charities. We believe this is due, for the most

part, to the high number of respondents who did not provide an area of focus. These respondents have been categorized as “Missing”. There are also 25 respondents who were categorized as “Other”. This includes those who indicated more than one focus or who provided a focus different from those in the taxonomy. Other potential reasons for the differences include the following:

- Respondents were asked to categorize themselves. Differences may be due to interpretations of the definition of agency focus among respondents.
- The population numbers were determined by the name of the organization using the Revenue Canada list and, therefore, may not be entirely representative of the actual population.

Exhibit V-5

Percentage received versus percentage of population—by agency focus



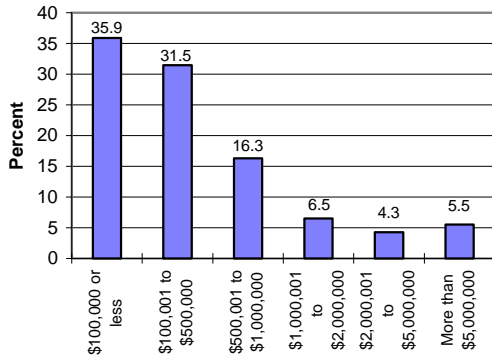
Agency focus	Received	% Received	Population	% of Population
Social Services	98	21.5	2,089	36.0
Arts and Culture	60	13.2	980	16.9
Health	46	10.1	723	12.4
Charitable Sector	37	8.1	36	0.6
Education	34	7.5	738	12.7
Sports and Recreation	27	5.9	998	17.2
Religion	15	3.3	202	3.5
Science and Technology	12	2.6	24	0.4
International Activities	2	0.4	16	0.3
Missing	99	21.8	n/a	n/a
Other	25	5.5	n/a	n/a
Total	455	100.0	5,806	100.0

F. Budgets vary by agency focus

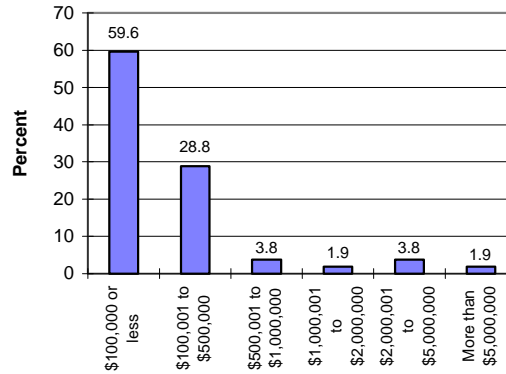
Exhibits V-6a-h indicate agency budget by agency focus. Agencies in the Arts and Culture, Charitable, Sports and Recreation, and Religion sectors tend to have the highest proportion of agencies with small budgets.

Exhibit V-6a-h Percentage of respondents by agency focus and budget

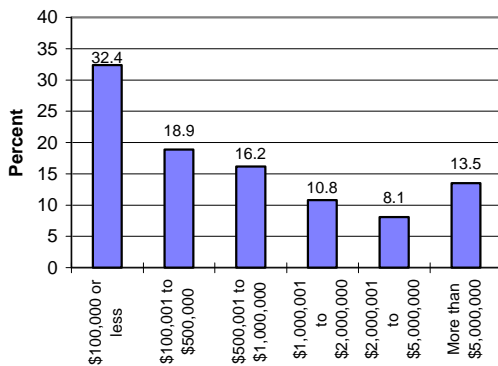
a. Social Services (92 respondents)



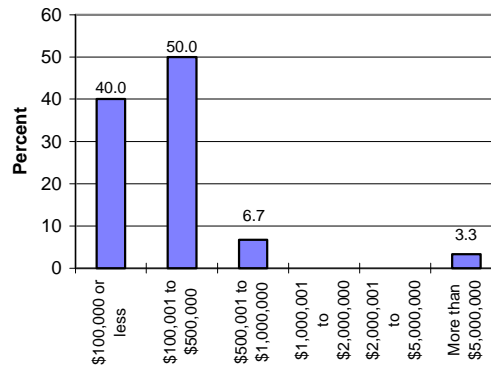
b. Arts and Culture (52 respondents)



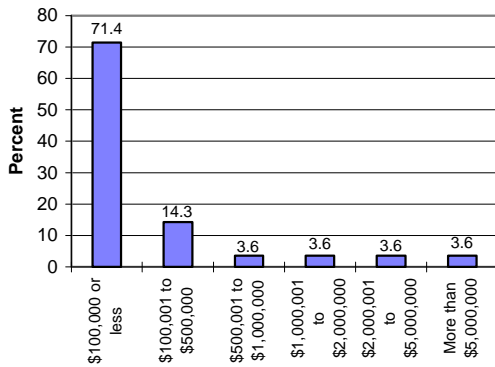
c. Health (37 respondents)



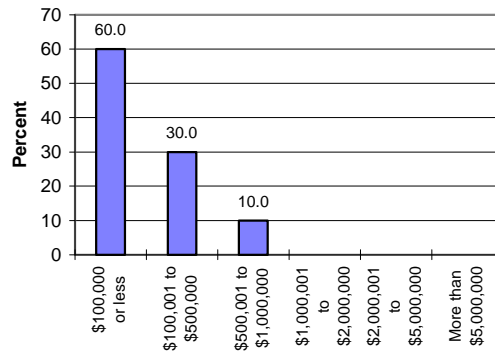
d. Education (30 respondents)



e. Charitable Sector (28 respondents)

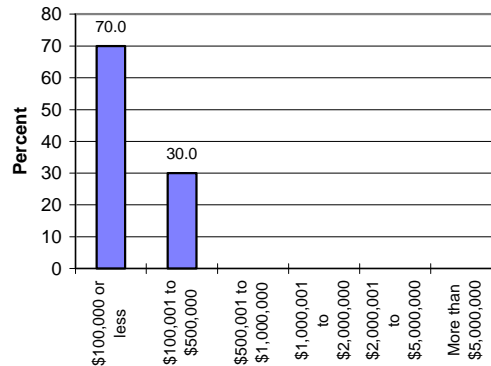
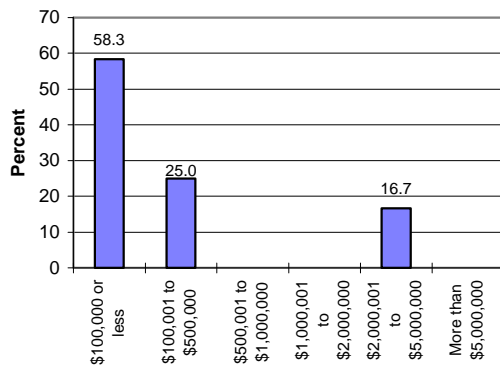


f. Sports and Recreation (20 respondents)



g. Science and Technology (12 respondents)

h. Religion (10 respondents)

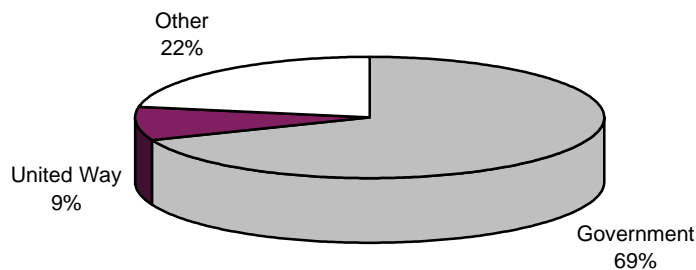


G. Respondents receive the majority of their funding from government sources

Exhibit V-7 provides an overview of respondents by budget size and funding source. Agency budgets ranged from \$200 to \$41,000,000, with a mean of \$903,058. The median agency budget was \$125,000, indicating a high number of agencies with smaller budgets (less than \$125,000) and a small number of agencies with significantly larger budgets.

Respondents tended to receive the largest percentage of total budget funding from government sources. United Way and “Other” were also important sources of funding, but amounts were significantly less than those provided through the government. Although the dollar value of government funding is significantly higher than other sources, a larger number of agencies rely on funding categorized as “Other”.

Exhibit V-7
Percentage of respondents by funding source



	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	302	\$903,058	\$125,000	\$200	\$41,000,000
Funding sources:					
• Government	176	\$883,287	\$88,843	\$90	\$33,650,000
• United Way	56	\$116,499	\$47,355	\$100	\$815,746
• Other	247	\$284,205	\$30,400	\$12	\$7,646,027

H. All types of employment arrangements are prevalent

In Exhibit V-8, we have provided an overview of employment arrangements and volunteer contribution. Over 50% of the sample indicated no paid employees. These organizations have been excluded from this analysis of employment arrangements, but have been included for the analysis of volunteer contribution.

Organizations reported an average of 43.0 paid employees, of which the balance between full-time, part-time and contract is relatively even. Volunteer support is a significant component of organizational success, with 286 (63%) respondents reporting the use of volunteers. The average number of volunteers used is 181.3 with a total of 7,104 estimated volunteer hours annually.

Exhibit V-8
Representation of employment arrangements and volunteer contribution

	# of respondents	Mean	Median	Minimum	Maximum
Number of paid employees	205	43.0	9.0	1.0	1,552
Full-time employees	160	20.2	6.0	1.0	451.0
Part-time employees	151	15.6	2.0	0.6	677.0
Contract employees	136	21.4	3.0	1.0	424.0
Full-time equivalents	82	340.7	8.1	0.8	25,367
Number of volunteers	286	181.3	30.0	1.0	10,678
Est. volunteer hours	259	7,104	1,300	2.0	750,000

I. Overall respondent profile by position

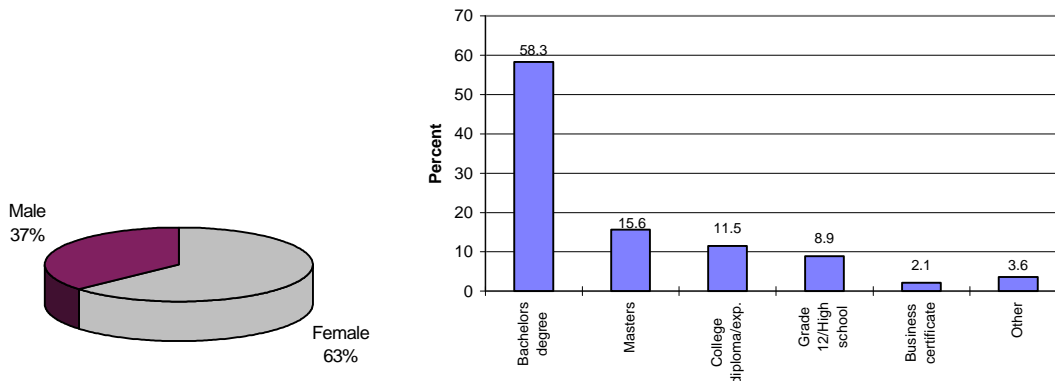
In Exhibits V-9, V-10 and V-11, a respondent profile by position has been illustrated. These exhibits provide a summary of the experience, typical work week, compensation level, education, bonus, quartiles, number of reports and gender representation for each position.

For the three positions, all paid full-time and part-time respondents are included in the analysis. Positions are considered part-time when the standard work week is less than 35 hours. Part-time salaries were prorated to a 40 hour work week for this analysis.

Exhibit V-9
Executive Director respondent profile
(all “paid” respondents)

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	196	6.3	4.0	0.2	35.0
Years in sector	183	12.4	11.0	0.4	36.0
Standard work week	192	34.4	37.5	4.0	60.0
Typical work week	193	43.6	45.0	4.0	80.0
Annual pay	194	\$42,772	\$38,300	\$6,000	\$110,000
Most recent bonus	46	\$1,377	\$768	\$25	\$7,000
Total compensation	194	\$43,099	\$38,456	\$6,300	\$110,000
Individuals reporting to incumbent	185	23.8	6.0	0.0	2,500

Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Annual salary	194	\$30,348	\$38,300	\$51,143

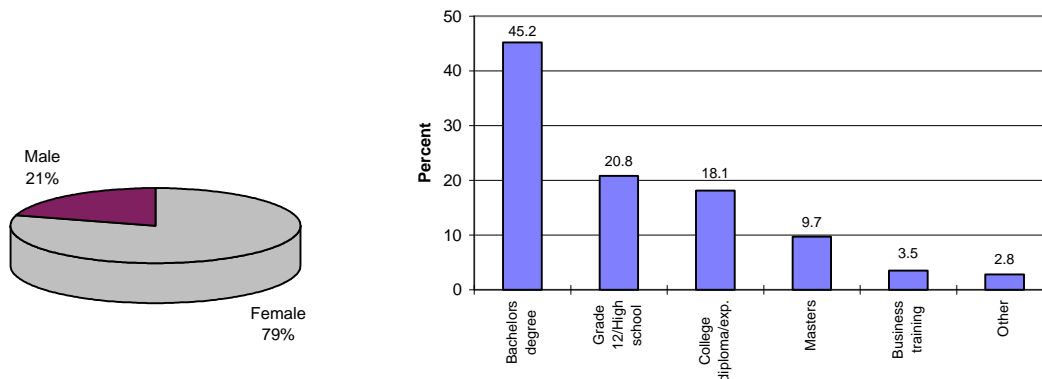


As is indicated in Exhibit V-9, Executive Director respondents are primarily female with an average of 12.4 years in the sector and 6.3 years as Executive Director. On average, Executive Directors are working 43.6 hours per week, 21.1% higher than the standard work week. Base salaries ranged from \$6,000 to \$110,000, with an average of \$42,772. A median of \$38,300 suggests there is a greater proportion of Executive Directors earning less than the mean than those above. 23.7% of Executive Directors are receiving bonuses, with the average amount being 3.2% of salary. The most common educational

level for Executive Directors is a Bachelors degree (58.3%), followed by a Masters degree (15.6%).

Exhibit V-10
Second Level Manager respondent profile
(all “paid” respondents)

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	145	5.0	3.0	0.1	26.0
Years in sector	137	9.7	8.0	0.5	45.0
Standard work week	150	34.0	36.4	5.0	50.0
Typical work week	149	37.8	40.0	5.0	75.0
Actual annual pay	147	\$35,558	\$31,930	\$4,000	\$89,000
Most recent bonus	31	\$898	\$500	\$25	\$6,000
Total compensation	147	\$35,747	\$31,930	\$4,000	\$89,000
Individuals reporting to incumbent	102	6.6	4.0	1.0	60.0
Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile	
Annual salary	147	\$24,000	\$31,930	\$43,280	



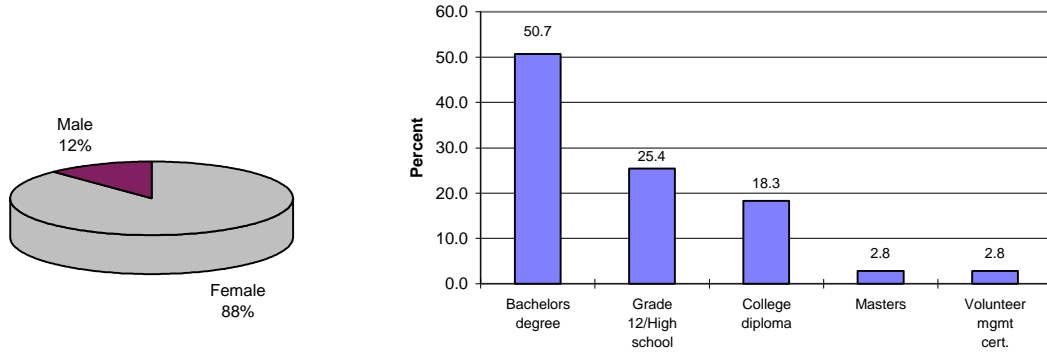
Second Level Manager respondents are primarily female with an average of 9.7 years in the sector and 5.0 years in the position. Second Level Managers are working 11% longer than the average standard work week of 34.0 hours.

The average base salary of Second Level Managers is \$35,558 with a median of \$31,930, suggesting that a large number of Second Level Managers are at salary levels under the average. Bonuses are paid to 21.1% of Second Level Managers with an average bonus amount of 2.5% of salary. The most common education level of Second Level Managers is a Bachelors degree (45.2%), followed by high school completion (20.8%).

Exhibit V-11
Manager of Volunteers respondent profile
(all "paid" respondents)

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	70	3.8	2.5	0.3	22.0
Years in sector	65	7.0	5.0	0.3	22.0
Standard work week	73	31.1	35.0	7.0	40.0
Typical work week	73	32.9	35.0	7.0	60.0
Actual annual pay	72	\$28,822	\$27,475	\$4,000	\$58,000
Most recent bonus	15	\$1,277	\$600	\$100	\$11,024
Total compensation	72	\$29,088	\$28,325	\$4,000	\$58,000
Individuals reporting to incumbent	40	23.9	4.0	1.0	130.0
Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile	
Annual salary	72	\$22,893	\$27,475	\$35,750	

Exhibit V-11 (continued)
Manager of Volunteers respondent profile
(all “paid” respondents)



Managers of Volunteers are primarily female with an average of 7.0 years in the sector and 3.8 years in their position. The average typical work week for Managers of Volunteers is 32.9, slightly less than the Executive Director and Second Level Manager. Managers of Volunteers are working an average of 5.8% hours more than the standard work week.

The average actual salary for Managers of Volunteers is \$28,822, with a median of \$27,475, again suggesting a clustering of salaries slightly below the average. Bonuses are paid by 20.8% of respondents, with an average bonus amount equivalent to 44% of salary. The median bonus amount of \$677 suggests this average is influenced by a few organizations with high bonus amounts. The most common education level for Managers of Volunteers is a Bachelors degree (50.7%), followed by high school completion (25.4%).

VI

Executive Director Compensation (full-time positions)

The following chapter includes analysis for full-time Executive Directors. Only those that were employed 35 hours or more per week and had a position match of “good” and “fair” have been included. The “degree of match” refers to whether the respondent believed the degree of “match” between the survey benchmark position and their comparable position is either “good” (1), “fair” (2) or “poor” (3). Out of the total 143 respondents for the Executive Director position, 8 respondents (5.3%) indicated a “poor” match and have been excluded from the data analysis.

The Executive Director position is defined as “the most senior paid position in the organization and typically reports to the Board. The Executive Director is responsible for overseeing Board policy; as well as planning, budgeting and setting strategic direction for the organization. This position also manages the day-to-day decision making and functioning of the organization. Other common titles for this position include Chief Executive Officer, General Manager and Agency Coordinator.”

A. Organization profile of Executive Director respondents

As indicated in Exhibit VI-1a-d, a total of 143 respondents provided data for the Executive Director. Of those respondents, 69.2% were from Alberta and 30.1% from Saskatchewan. Compared to the overall population of charitable organizations, there is a slightly higher proportion of respondents from Alberta. The majority of respondents, 65.7%, represent municipalities with a population of greater than 50,000, while 20.3% represent a population of less than 20,000 and 13.3% represent a population between 20,000 and 50,000. The representation by municipality size indicates a significantly higher representation of paid full-time Executive Directors in municipalities greater than 50,000—65.7% for paid Executive Directors versus 41.1% for all respondents.

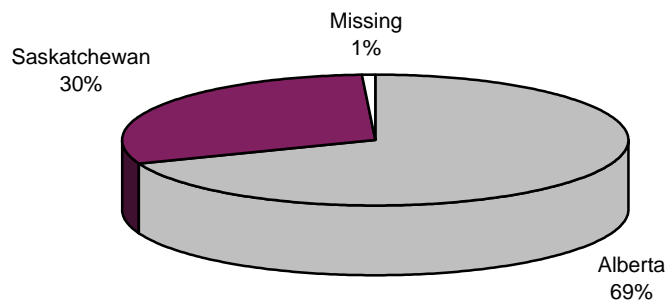
The largest group of respondents reporting were classified as Social Service agencies (34.3%) with the next highest numbers being in the areas of Health (16.1%), Arts and Culture (14.7%) and Education (11.2%). The representation by agency area of focus indicates some differences between the general population of charities as illustrated in

Exhibit V-5, with the most notable difference in the Charitable, and Sports and Recreation sectors.

The average agency budget is \$1,467,411 with a minimum of \$40,000 and a maximum of \$24,700,000. A median budget of \$471,452 suggests there is a higher proportion of agencies with smaller budgets. Agency budget for paid Executive Directors indicate a higher mean and median than budgets for all respondents as is indicated in Exhibit V-7, confirming that this group is represented by respondents from larger organizations and municipalities. Respondent organizations indicated a mix between full-time, part-time, and contract employees, with an average of 47.6 paid employees. Again, a median of 12.0 paid employees suggests a higher proportion of smaller agencies.

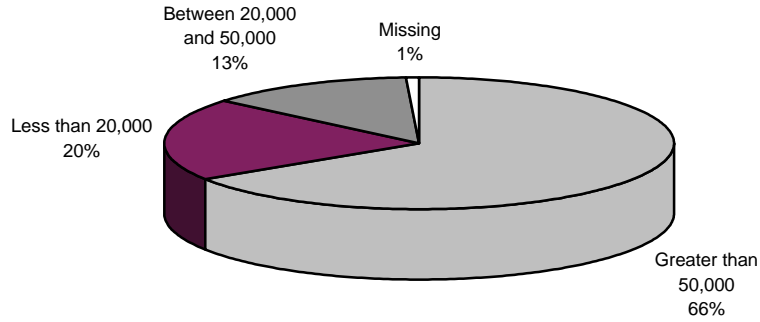
Exhibit VI-1a-d
Executive Director’s organization profile
(full-time respondents, match=1 and 2)

a. Location



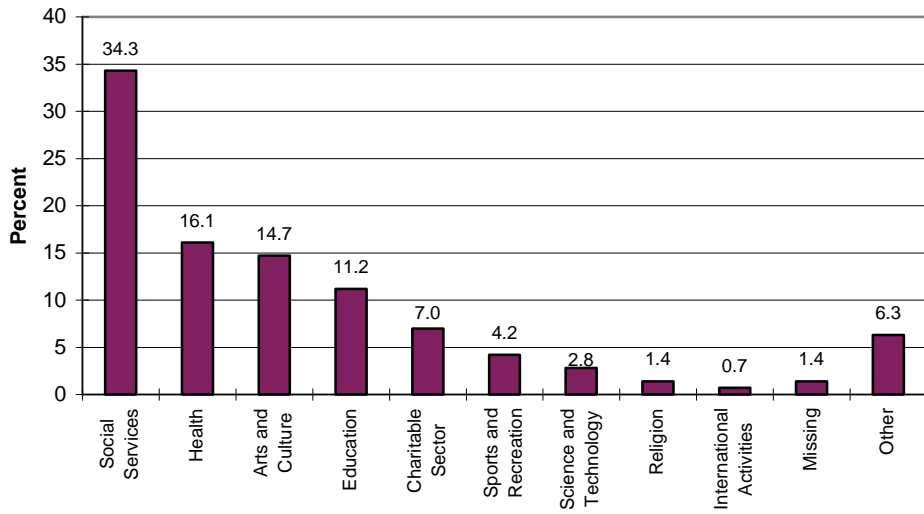
Location	Number	%
Alberta	99	69.2
Saskatchewan	43	30.1
Missing	1	0.7
Total	143	100.0

b. Size of municipality



Size of municipality	Number	%
Greater than 50,000	94	65.7
Less than 20,000	29	20.3
Between 20,000 and 50,000	19	13.3
Missing	1	0.7
Total	143	100.0

c. Agency focus



Agency focus	Number	%
Social Services	49	34.3
Health	23	16.1
Arts and Culture	21	14.7
Education	16	11.2
Charitable Sector	10	7.0
Sports and Recreation	6	4.2
Science and Technology	4	2.8
Religion	2	1.4
International Activities	1	0.7
Missing	2	1.4
Other	9	6.3
Total	143	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	143	\$1,467,411	\$471,452	\$40,000	\$24,700,000
Number of paid employees	143	47.6	12.0	1.0	950.0
Full-time employees	136	19.4	6.0	1.0	300.0
Part-time employees	104	14.8	3.0	0.6	400.0
Contract employees	106	21.8	3.5	1.0	320.0
Full-time equivalents	63	428.0	11.6	0.5	25,367.0
Number of volunteers	119	250.5	60.0	1.0	10,000
Est. volunteer hours	107	12,487.3	2,200	40.0	750,000

B. Salary data for full-time Executive Directors

Exhibit VI-2 provides an overview of salary levels for the Executive Director. Base pay for the Executive Director position fluctuated with a minimum of \$15,900 and a maximum of \$110,000. The median pay level for Executive Directors was \$42,000 and the mean \$46,800. This indicates relatively even balance of those reporting below the mean and those above the mean. The use of bonuses is prevalent, with 25% of organizations reporting a bonus payment for the Executive Director position. Bonus amounts ranged from \$25 to \$7,000 with the average being \$1,672, or 3.6% of salary.

Total compensation levels for the Executive Director ranged from an average minimum of \$16,400 to an average maximum of \$110,000. The median was \$42,000 and the mean was \$47,222.

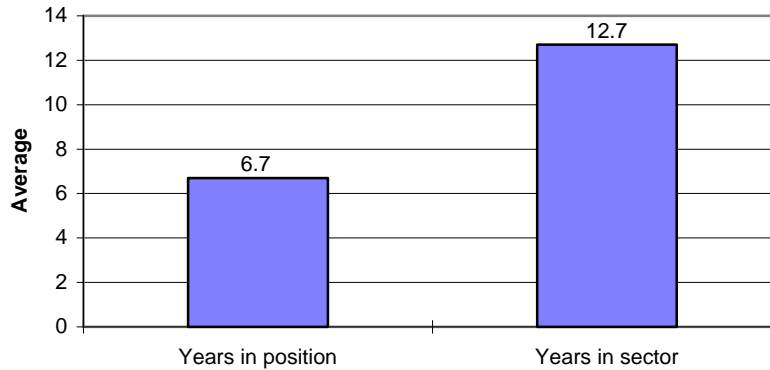
Exhibit VI-2
Executive Director salary
(full-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Actual annual pay	143	\$46,800	\$42,000	\$15,900	\$110,000
Most recent bonus	36	\$1,672	\$1,000	\$25	\$7,000
Total compensation	143	\$47,222	\$42,000	\$16,400	\$110,000

Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Actual annual salary	143	\$33,450	\$42,000	\$55,000

As indicated in Exhibit VI-3, respondents reported an average of 6.7 years in their position, with a minimum of 0.2 years and a maximum of 35 years. Average years in the sector, however, were reported at 12.7, indicating that respondents tend to move or be promoted within the charitable sector. The average standard work week ranged from 35 to 45 hours per week with a mean of 37.8 and a median of 37.5. Typical work weeks were reported to be 27.5% higher than standard work week with a mean of 48.2 hours and a median of 47.0.

Exhibit VI-3
Average years of service for full-time Executive Directors

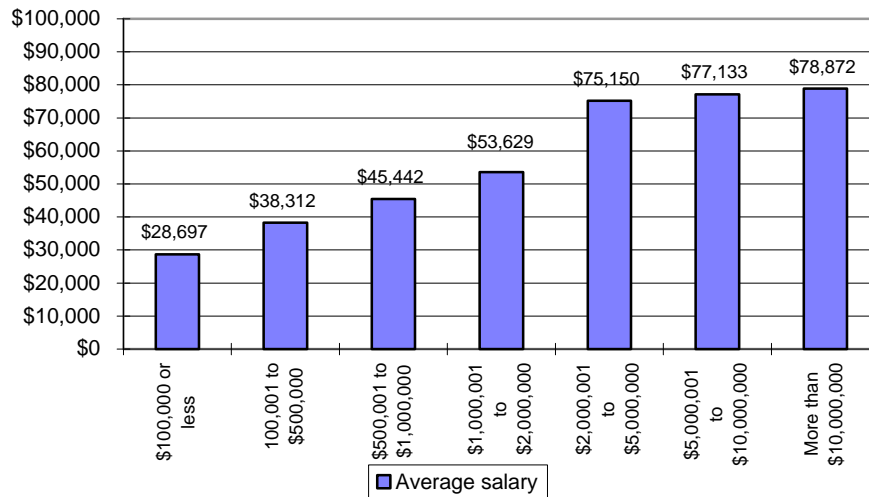


	# of respondents	Mean	Median	Minimum	Maximum
Years in position	143	6.7	5.0	0.2	35.0
Years in sector	136	12.7	11.3	0.4	36.0
Standard work week	139	37.8	37.5	35.0	45.0
Typical work week	142	48.2	47.0	35.0	80.0
Individuals reporting to incumbent	137	11.9	6.0	0	163.0

Exhibit VI-4 provides a comparison of the salary of full-time Executive Directors with the size of the agency budget. There is a very clear relationship between salary and budget size, with the salary increasing as the budget increases. The strength of this relationship was confirmed statistically using a regression analysis.

Exhibit VI-4

Executive Director—average annual salary by agency budget

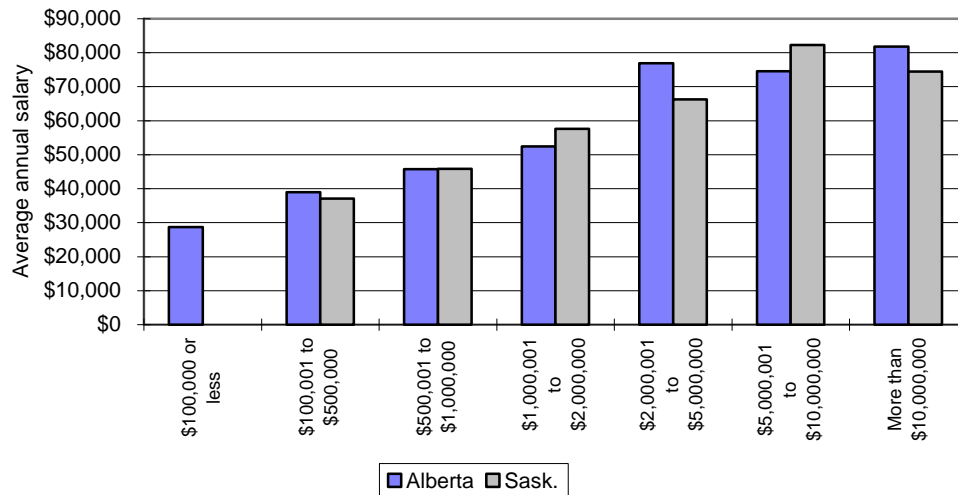


Agency budget	Average salary	Number of respondents
\$100,000 or less	\$28,697	8
\$100,001 to \$500,000	\$38,312	69
\$500,001 to \$1,000,000	\$45,442	30
\$1,000,001 to \$2,000,000	\$53,629	13
\$2,000,001 to \$5,000,000	\$75,150	12
\$5,000,001 to \$10,000,000	\$77,133	6
More than \$10,000,000	\$78,782	5

In comparing the Executive Director salary to agency budget on a provincial basis, as is illustrated in Exhibit VI-5, a similar relationship was indicated for both Alberta and Saskatchewan respondents. As agency budgets increase, the salary levels of full-time Executive Directors increase. Statistical analysis indicated a strong correlation for Alberta respondents, and a strong, but slightly less direct relationship, for Saskatchewan respondents. The lower correlation for Saskatchewan respondents may be partially accounted for by the lower number of respondents, particularly from larger agencies.

Exhibit VI-5

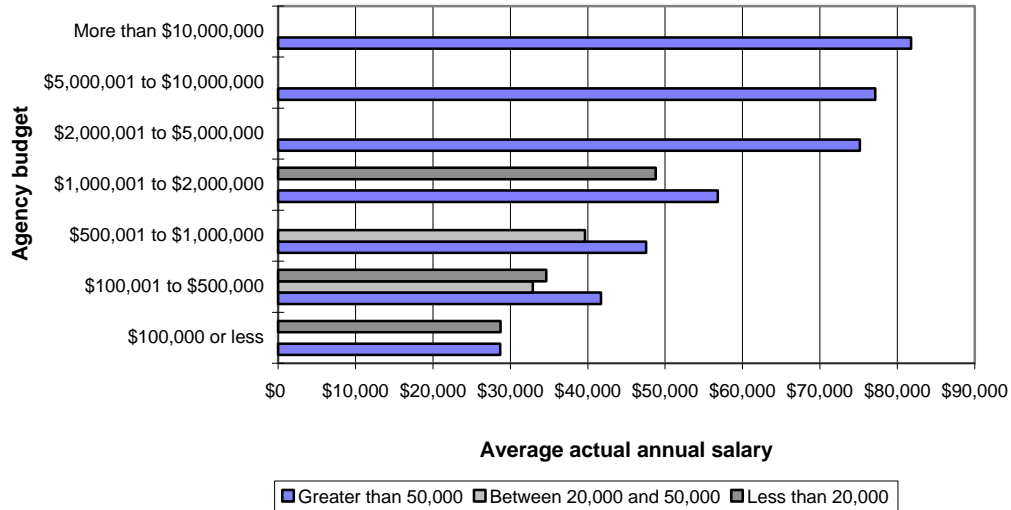
Executive Director—average annual salary by agency budget and province



Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	\$28,697	8	n/a	n/a
\$100,001 to \$500,000	\$38,972	45	\$37,075	24
\$500,001 to \$1,000,000	\$45,726	19	\$45,825	10
\$1,000,001 to \$2,000,000	\$52,435	10	\$57,611	3
\$2,000,001 to \$5,000,000	\$76,930	10	n/a	2
\$5,000,001 to \$10,000,000	\$74,544	4	n/a	2
More than \$10,000,000	\$81,787	3	n/a	2

In Exhibit VI-6, Executive Director salaries were compared to both the agency budget and size of municipality. As is indicated in the exhibit, salary levels by municipality size increase as the agency budget increases. This also confirms that agencies with larger budgets tend to be located in larger municipalities. While this appears to be a general trend, it is important to note there are a relatively low number of respondents for agencies in municipalities with populations less than 50,000.

Exhibit VI-6
Executive Director—average annual salary by agency budget and size of municipality

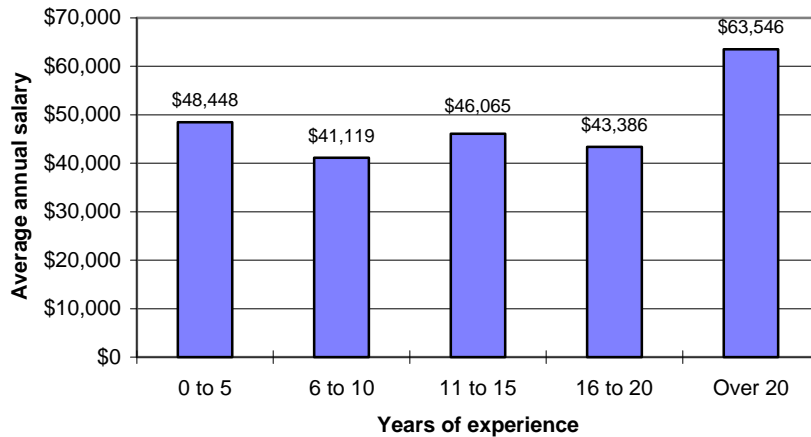


Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	\$28,687	5	n/a	n/a	\$28,713	3
\$100,001 to \$500,000	\$41,732	37	\$32,914	12	\$34,658	19
\$500,001 to \$1,000,000	\$47,535	23	\$39,656	6	n/a	n/a
\$1,000,001 to \$2,000,000	\$56,817	8	n/a	1	\$48,786	4
\$2,000,001 to \$5,000,000	\$75,150	12	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	\$77,133	6	n/a	n/a	n/a	n/a
More than \$10,000,000	\$81,787	3	n/a	n/a	n/a	2

Exhibit VI-7 shows the average annual salary by years of experience. It appears that as the years of experience increase, the salary levels remain relatively constant until after 20 years of experience in the sector when the salary increases significantly.

Exhibit VI-7

Executive Director—average annual salary by years of experience in sector



Years of experience in sector	Normalized salary	Number of respondents
0 to 5	\$48,448	27
6 to 10	\$41,119	35
11 to 15	\$46,065	33
16 to 20	\$43,386	22
Over 20	\$63,546	19

C. Sector specific analysis

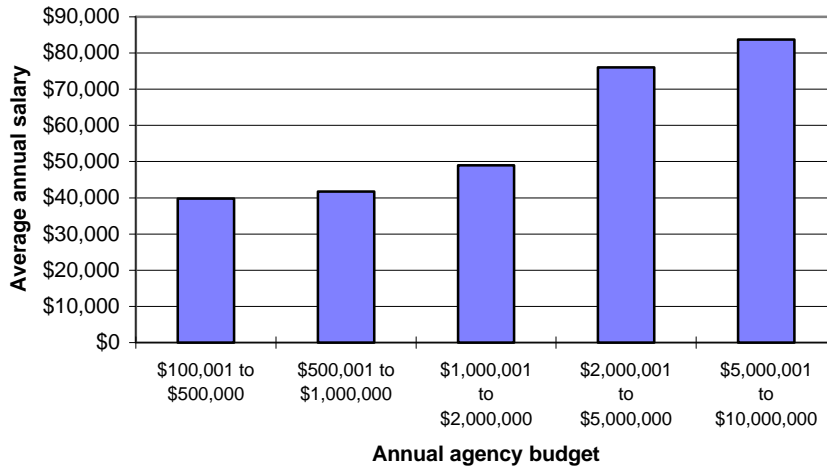
In the following sections we provide sector specific analysis of sectors, or areas of agency focus, for which there are enough respondents. This analysis was completed to determine how closely sector specific data mirrored that in the general population.

1. Social Services

There were 49 respondents providing data for full-time Executive Directors in the Social Services sector. Exhibit VI-8a provides an overview of Executive Director salaries in this sector by agency budget. As was indicated for the broader data set, there is a strong correlation between Executive Director salaries and agency budget, with the salary level increasing as agency budgets increase.

Exhibit VI-8a

Executive Director—average annual salary by agency budget



Agency budget	Average salary	Number of respondents
\$100,000 or less	n/a	1
\$100,001 to \$500,000	\$39,826	20
\$500,001 to \$1,000,000	\$41,751	15
\$1,000,001 to \$2,000,000	\$48,970	5
\$2,000,001 to \$5,000,000	\$76,000	3
\$5,000,001 to \$10,000,000	\$83,725	3
More than \$10,000,000	n/a	2

In Exhibit VI-8b, a similar correlation is indicated by province, however, caution must be used in interpreting this data as there are a low number of respondents.

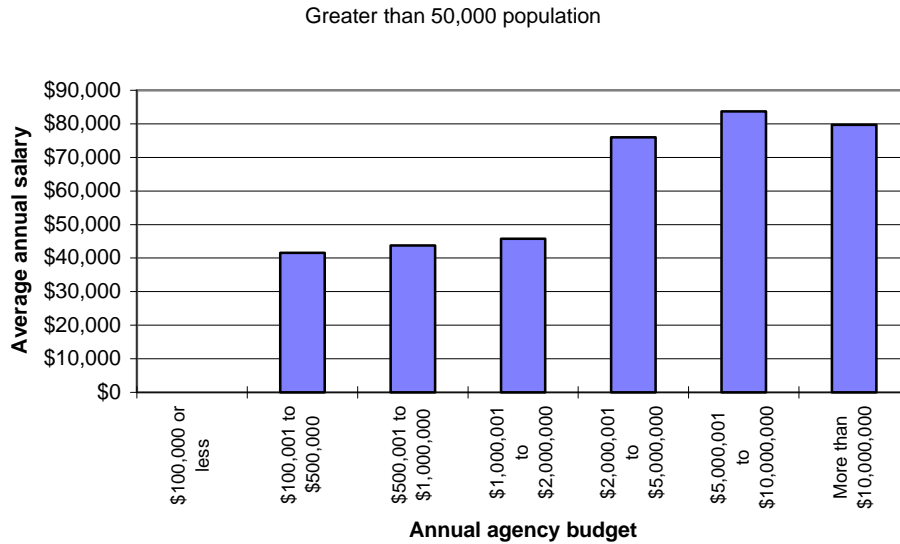
Exhibit VI-8b
Executive Director—average annual salary by province

Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	n/a	1	n/a	n/a
\$100,001 to \$500,000	\$40,901	14	\$37,317	6
\$500,001 to \$1,000,000	\$43,171	10	\$38,911	5
\$1,000,001 to \$2,000,000	\$48,970	5	n/a	n/a
\$2,000,001 to \$5,000,000	\$76,000	3	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	2	n/a	1
More than \$10,000,000	n/a	2	n/a	n/a

As is indicated in Exhibit VI-8c, the majority of organizations reporting in the Social Services sector were located in areas where the population was greater than 50,000. We illustrate the relationship between salary and agency budget for organizations in municipalities of greater than 50,000 in Exhibit VI-8c. Generally, salaries tend to be higher in organizations with higher budgets.

Exhibit VI-8c

Executive Director—average annual salary by agency budget and size of municipality

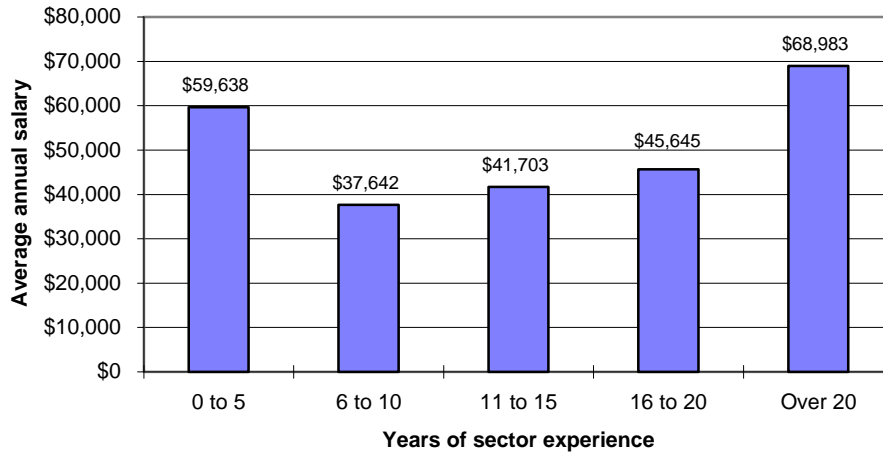


Agency budget	Greater than 50,000	Between 20,000 and 50,000	Less than 20,000
\$100,000 or less	n/a	n/a	n/a
\$100,001 to \$500,000	\$41,531	n/a	\$36,658
\$500,001 to \$1,000,000	\$43,789	\$32,397	n/a
\$1,000,001 to \$2,000,000	\$45,720	n/a	\$52,955
\$2,000,001 to \$5,000,000	\$76,000	n/a	n/a
\$5,000,001 to \$10,000,000	\$83,725	n/a	n/a
More than \$10,000,000	\$79,680	n/a	n/a

Exhibit VI-8d provides an overview of Executive Director salary levels based on years of experience in the sector. With the exception of those with 0-5 years of experience in the sector, salaries tend to increase as the number of years of experience increases. This difference may be due to the low number of responses or possibly to a difference in education levels. Those with 0-5 years experience in the sector tended to have a post-secondary education.

Exhibit VI-8d

Executive Director—average annual salary by years of experience in sector



Years of experience in sector	Average salary	Number of respondents
0 to 5	\$59,638	4
6 to 10	\$37,642	6
11 to 15	\$41,703	18
16 to 20	\$45,645	10
Over 20	\$68,983	8

2. Other sector specific data

Executive Director salaries in the Arts and Culture and Charitable Sectors were reviewed. In general, the findings tend to mirror the overall findings—as agency budgets increase, salaries also increase. No exhibits have been provided as there are a limited number of respondents in those areas of agency focus. All other sectors had too few respondents to conduct further analysis.

VII

Executive Director Compensation (part-time positions)

This chapter includes analysis for Executive Directors that work part-time and indicated a degree of match 1 (“good”) or 2 (“fair”). Positions were considered “part-time” if the standard work week was less than 35 hours. For the purposes of comparison, compensation of these part-time positions was prorated to a 40 hour work week. A 40 hour work week was chosen as this was most commonly reported by respondents.

The Executive Director position is defined as “the most senior paid position in the organization and typically reports to the Board. The Executive Director is responsible for overseeing Board policy; as well as planning, budgeting and setting strategic direction for the organization. This position also manages the day-to-day decision making and functioning of the organization. Other common titles for this position include Chief Executive Officer, General Manager and Agency Coordinator.”

A. Organization profile of part-time Executive Director respondents

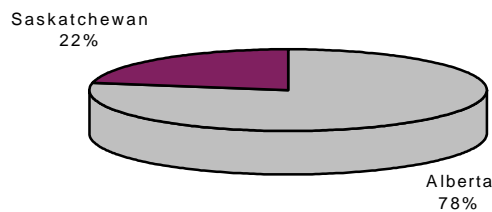
As is indicated in Exhibit VII-1a, there were a total of 27 part-time respondents—77.8% of respondents were located in Alberta, and 22.2% located in Saskatchewan. This is a higher representation in Alberta and lower in Saskatchewan than full-time respondents. Exhibit VII-1b provides an overview by size of municipality. 59.3% of respondents were from municipalities with a population greater than 50,000, while 40.7% were from municipalities with a population less than 20,000.

The greatest percentage (48.1%) of part-time respondents were from the Social Services sector, with 11.1% from both the Arts and Culture and Health sectors. When compared to full-time respondents, there is a greater percentage of part-time respondents from the Social Services sector, and less representation from the Health, Education, and Arts and Culture sectors. In Exhibit VII-1d, agency budgets tend to be smaller than for full-time Executive Directors, ranging from \$16,529 to \$407,566 with a mean of \$127,592. The median of \$97,300 indicates a slightly larger proportion of agencies with smaller budgets. The average number of paid employees was 5.5, with a heavy reliance on part-time and

contract employment arrangements. Volunteers comprise a significant portion of the workforce, with an average of 68.7 volunteers working an estimated average of 3,274 annual hours.

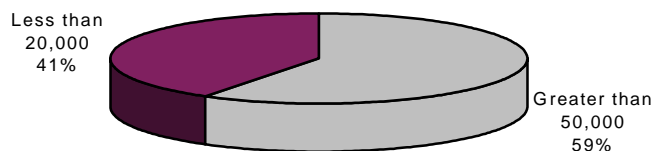
Exhibit VII-1a-d
Executive Director organization profile
(part-time respondents, match=1 and 2)

a. Location



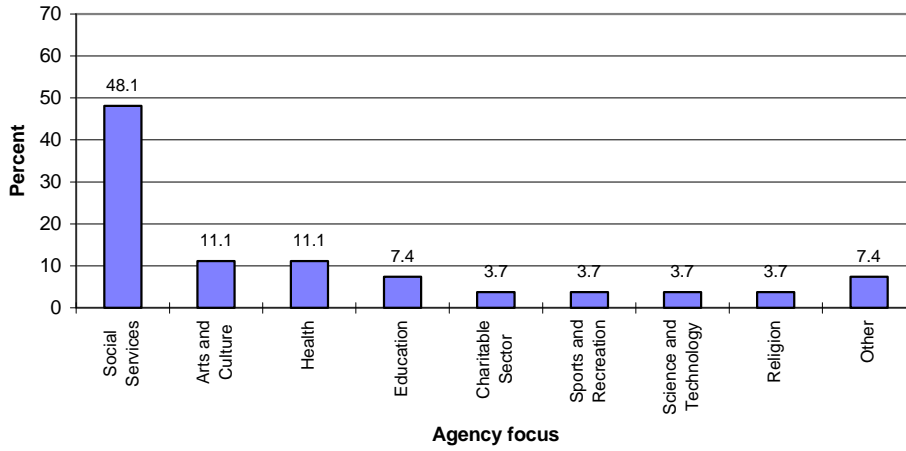
Location	Number	%
Alberta	21	77.8
Saskatchewan	6	22.2
Total	27	100.0

b. Size of municipality



Size of municipality:	Number	%
Greater than 50,000	16	59.3
Less than 20,000	11	40.7
Total	27	100.0

c. Agency focus



Agency focus:	Number	%
Social Services	13	48.1
Arts and Culture	3	11.1
Health	3	11.1
Education	2	7.4
Charitable Sector	1	3.7
Sports and Recreation	1	3.7
Science and Technology	1	3.7
Religion	1	3.7
Other	2	7.4
Total	27	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	27	\$127,592	\$97,300	\$16,529	\$407,566
Number of paid employees	27	5.5	3.0	1.0	25.0
Full-time employees	10	3.4	3.0	1.0	8.0
Part-time employees	20	2.9	2.0	1.0	9.0
Contract employees	14	4.1	2.0	1.0	14.0
Full-time equivalents	9	3.3	2.5	0.7	7.5
Number of volunteers	24	68.7	20.0	2.0	500.0
Est. volunteer hours	24	3,274	2,150	400.0	20,650

B. Salary data for part-time Executive Directors

Exhibit VII-2 provides an overview of pay levels for part-time Executive Directors. The average salary reported was \$31,085, while the median was \$31,200, indicating a relatively even balance of those reporting below the mean and those above the mean. The data indicates less variance in the salary levels for part-time Executive Directors than for full-time Executive Directors. Part-time Executive Directors received an average bonus of \$363 or 1.2% of salary. The median of \$500 indicates the majority of respondents paid a bonus of between \$500 and \$600. Average total compensation levels for part-time Executive Directors was \$31,179 and the median was \$31,200. The average minimum was \$11,200 and the average maximum was \$50,000.

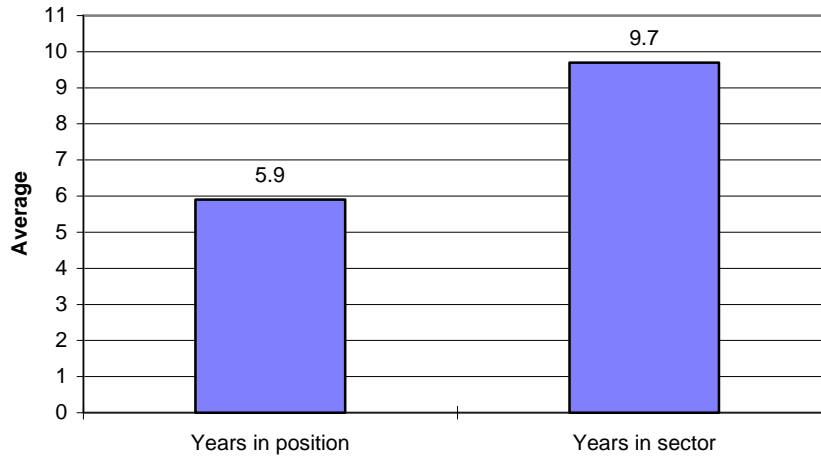
Exhibit VII-2
Executive Director Salary
(part-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Normalized annual pay	27	\$31,085	\$31,200	\$11,200	\$50,000
Most recent bonus	7	\$363	\$500	\$100	\$600
Total compensation	27	\$31,179	\$31,200	\$11,200	\$50,000

Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Normalized annual salary	27	\$22,308	\$31,200	\$38,400

Exhibit VII-3 provides an overview of years of service and weekly hours of work for part-time Executive Directors. On average, there is 5.9 years in the position and 9.7 years in the sector. The length of the standard work week ranged from 10 hours to 33.0 hours, with an average of 23.4. The typical work week is an average of 29.2, 25% higher than the standard work week

Exhibit VII-3
Average years of service for part-time Executive Directors



	# of respondents	Mean	Median	Minimum	Maximum
Years in position	27	5.9	4.0	0.2	17.0
Years in sector	25	9.7	10.0	1.5	20.0
Standard work week	27	23.4	24.0	10.0	33.0
Typical work week	26	29.2	30.0	10.0	50.0
Individuals reporting to incumbent	25	3.8	2.0	0	20.0

In Exhibit VII-4, salary by agency budget confirms results similar to those for the full-time Executive Director—salaries increase as agency budget increases. This data must be interpreted cautiously, however, as all part-time Executive Directors reporting were in agencies with smaller budgets.

Exhibit VII-4**Executive Director—normalized average annual salary by agency budget**

Agency budget	Normalized salary	Number of respondents
\$100,000 or less	\$26,566	14
\$100,001 to \$500,000	\$35,952	13
\$500,001 to \$1,000,000	n/a	n/a
\$1,000,001 to \$2,000,000	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a
More than \$10,000,000	n/a	n/a

Exhibit VII-5 provides an overview of salary by agency budget and province. Results indicate a slightly higher salary for Saskatchewan respondents with agency budget of less than \$100,000, however, this finding should be interpreted cautiously as there is limited data.

Exhibit VII-5**Executive Director—normalized average annual salary by agency budget and province**

Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	\$26,011	10	\$27,953	4
\$100,001 to \$500,000	\$35,519	11	n/a	2
\$500,001 to \$1,000,000	n/a	n/a	n/a	n/a
\$1,000,001 to \$2,000,000	n/a	n/a	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	n/a	n/a	n/a

In Exhibit VII-6, salaries appear to be higher in larger municipalities and generally increase as agency budget increases. The limited data does not allow for any interpretation of differences between agency budget and the size of municipality.

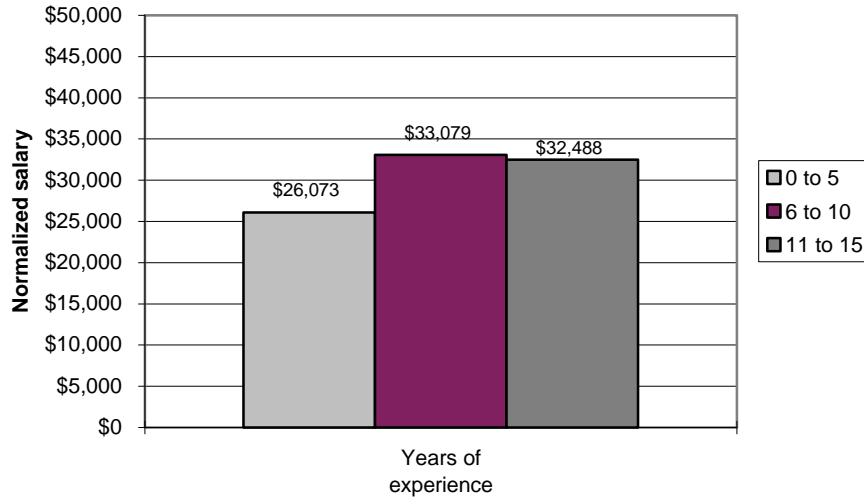
Exhibit VII-6**Executive Director—normalized average annual salary by agency budget and size of municipality**

Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	n/a	n/a	n/a	n/a	n/a	n/a
\$100,001 to \$500,000	\$30,121	9	n/a	n/a	\$27,876	5
\$500,001 to \$1,000,000	\$36,406	7	n/a	2	n/a	1
\$1,000,001 to \$2,000,000	n/a	2	n/a	n/a	n/a	2
\$2,000,001 to \$5,000,000	\$50,450	4	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	\$64,814	3	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	1	n/a	n/a	n/a	n/a

Exhibit VII-7 provides an overview of Executive Director salaries based on years of experience in the sector. While there are a limited number of respondents, the data does indicate a relationship between years of experience and salary.

Exhibit VII-7

Executive Director—normalized annual salary by years of experience in sector



Years of experience in sector	Normalized salary	Number of respondents
0 to 5	\$26,073	6
6 to 10	\$33,079	9
11 to 15	\$32,488	8
16 to 20	n/a	2
Over 20	n/a	n/a

C. Sector specific analysis

Due to the limited number of respondents in the part-time Executive Director category, drawing meaningful conclusions by sector is difficult. An analysis completed for the Social Services sector indicated that generally, trends mirror those found in the larger population. Due to the limited data available, no further in-depth analysis has been provided.

VIII

Second Level Manager Compensation (full-time positions)

This section includes analysis for a Second Level Manager that works full-time (35 hours or more per week) and indicated a position degree of match 1 (“good”) or 2 (“fair”). Consistent with previous analysis, all respondents reporting a degree of match of 3 (“poor”) have been excluded. In total, 91 respondents are included in this section.

The Second Level Manager is defined as “a paid position typically reporting to the Executive Director or an equivalent position. This position is typically responsible for managing a program, service or function for the organization.”

A. Organization profile of full-time Second Level Manager respondents

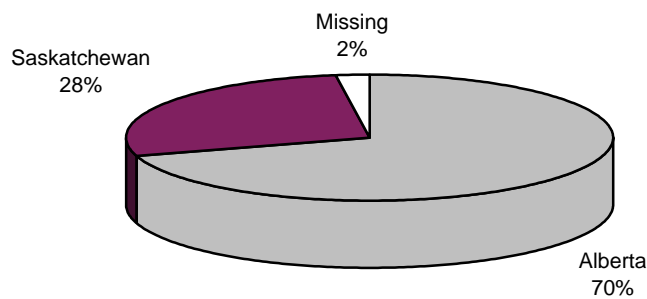
Exhibits VIII-1a-d provide a profile of respondents for the position of Second Level Manager. As is indicated in Exhibit VIII-1a, 70.3% of respondents are from Alberta, while 27.5% are from Saskatchewan. This includes a slightly higher representation of Alberta respondents than the overall population. Exhibit VIII-1b shows the majority of respondents for this position (69.2%) are from municipalities with populations of greater than 50,000. 18.7% were from municipalities with populations less than 20,000, while 11.0% were from municipalities with populations between 20,000 and 50,000. This is a higher representation of respondents in larger municipalities, and a significantly smaller representation from municipalities less than 20,000 when compared to the overall population.

In Exhibit VIII-1c, the largest proportion of respondents (39.6%) were from the Social Services sector. 18.7% were from the Health sector and 11.0% from the Arts and Culture sector respectively. This sector representation is relatively consistent with the overall population. Agency budgets, in Exhibit VIII-1d, ranged from \$80,000 to \$13,000,000 with an average of \$1,803,017 and a median of \$625,000, indicating a higher proportion of respondents with lower agency budgets. This data confirms the sample of respondents for full-time Second Level Manager are from larger organizations than the overall sample. Respondents reported an average of 58.3 paid employees, with significant use of

contract resources. The respondents used an average of 316.2 volunteers, with an estimated average of 17,110 volunteer hours annually.

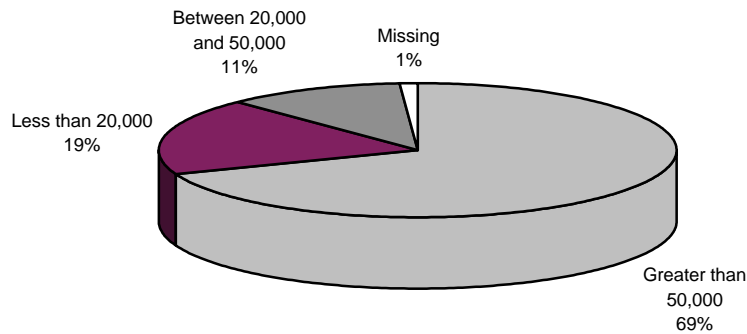
Exhibit VIII-1a-d
Second Level Manager’s organization profile
(full-time respondents, match=1 and 2)

a. Location



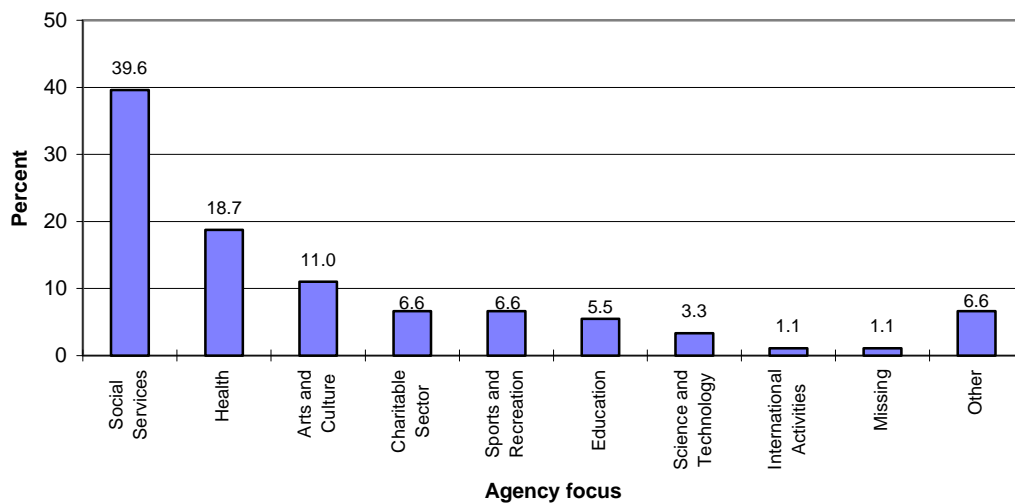
Location	Number	%
Alberta	64	70.3
Saskatchewan	25	27.5
Missing	2	2.2
Total	91	100.0

b. Size of municipality



Size of municipality	Number	%
Greater than 50,000	63	69.2
Less than 20,000	17	18.7
Between 20,000 and 50,000	10	11.0
Missing	1	1.1
Total	91	100.0

c. Agency focus



Agency focus	Number	%
Social Services	36	39.6
Health	17	18.7
Arts and Culture	10	11.0
Charitable Sector	6	6.6
Sports and Recreation	6	6.6
Education	5	5.5
Science and technology	3	3.3
International Activities	1	1.1
Missing	1	1.1
Other	6	6.6
Total	91	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	91	\$1,803,017	\$625,000	\$80,000	\$13,000,000
Number of paid employees	91	58.3	18.0	1.0	1,552
Full-time employees	87	24.7	8.0	1.0	451.0
Part-time employees	71	14.0	3.0	0.6	677.0
Contract employees	67	28.3	6.0	1.0	424.0
Full-time equivalents	43	624.3	14.0	0.5	25,367
Number of volunteers	77	316.2	75.0	1.0	10,000
Est. volunteer hours	71	17,110	2,500	180.0	750,000

B. Salary data for full-time Second Level Managers

As is illustrated in Exhibit VIII-2, salaries for Second Level Managers ranged from an average minimum of \$15,000 to an average maximum of \$89,000, with a mean of \$38,036. The median of \$36,000 suggests there is relatively even dispersion on either side of the mean. 20% of respondents indicated they are receiving a bonus. The average bonus was \$1,102 or 2.9% of salary. The median bonus amount, \$500, was significantly lower than the average, indicating a higher proportion of respondents receive smaller bonuses. Total compensation for full-time Second Level Managers ranged from an average minimum of \$15,000 to an average maximum of \$89,000. The median was \$36,018 and the mean was \$38,254.

Exhibit VIII-2
Second Level Manager salary
(full-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Actual annual pay	91	\$38,036	\$36,000	\$15,000	\$89,000
Most recent bonus	18	\$1,102	\$500	\$25	\$6,000
Total compensation	91	\$38,254	\$36,018	\$15,000	\$89,000

Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Normalized annual salary	91	\$25,480	\$36,000	\$50,000

In Exhibit VIII-3, respondents indicated an average of 5.1 years in the position and 10.1 years in the sector. The average standard work week reported was 37.9 hours, however, the average typical work week was 12.1% higher than average at 42.5 hours.

Exhibit VIII-3
Second Level Manager—average years in position and sector
(full-time respondents, match=1 and 2)

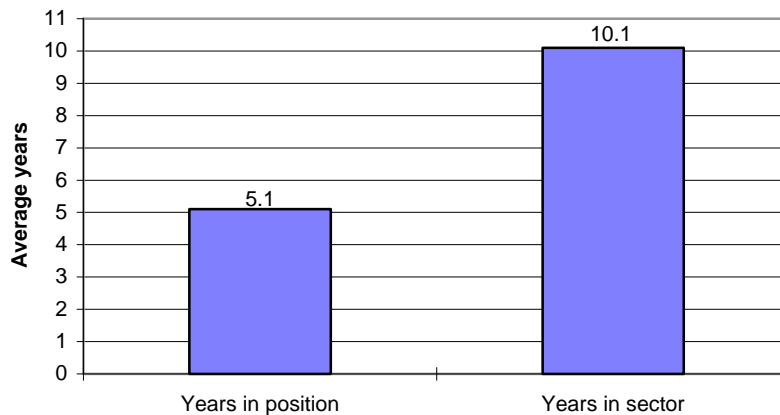


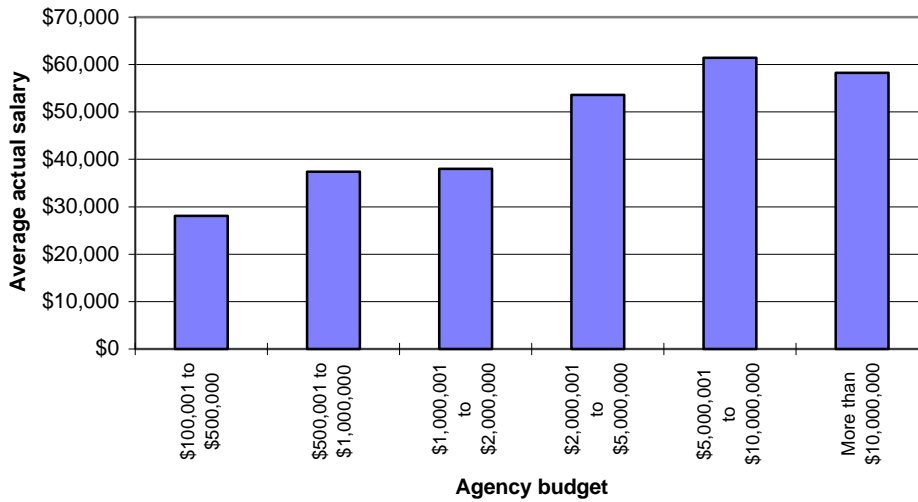
Exhibit VIII-3 (continued)
Second Level Manager—average years in position and sector
(full-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	89	5.1	3.0	0.1	26.0
Years in sector	84	10.1	10.0	0.5	28.0
Standard work week	90	37.9	37.5	35.0	50.0
Typical work week	91	42.5	40.0	35.0	75.0
Actual annual pay	91	\$38,036	\$36,000	\$15,000	\$89,000
Most recent bonus	18	\$1,102	\$500	\$25	\$6,000
Individuals reporting to incumbent	72	7.7	5.0	1.0	60.0

In Exhibit VIII-4, average actual salaries of Second Level Managers were compared to the agency budget size. This comparison indicated a relatively strong relationship between agency budget and the salary of Second Level Managers. A statistical regression analysis indicated a strong relationship between salary and agency budget—as salaries increase, the agency budget also increases.

Exhibit VIII-4

**Second Level Manager—actual annual salary by agency budget
(full-time respondents, match=1 and 2)**

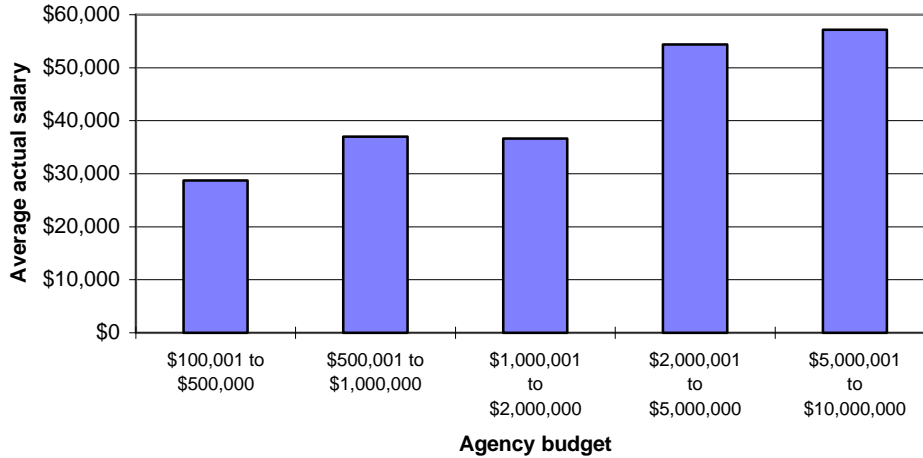


Agency budget	Average salary	Number of respondents
\$100,000 or less	n/a	2
\$100,001 to \$500,000	\$28,106	36
\$500,001 to \$1,000,000	\$37,411	21
\$1,000,001 to \$2,000,000	\$37,999	10
\$2,000,001 to \$5,000,000	\$53,618	12
\$5,000,001 to \$10,000,000	\$61,445	6
More than \$10,000,000	\$58,250	4

A similar comparison of Second Level Manager salaries and agency budget was completed for both Alberta and Saskatchewan organizations. Both indicated a relatively strong correlation between agency budget and salary level. This relationship is illustrated in Exhibit VIII-5 and is shown graphically for respondents in Alberta. As there were a limited number of respondents in Saskatchewan with higher agency budgets, caution should be used in drawing conclusions.

Exhibit VIII-5
Second Level Manager—actual annual salary by province
(full-time respondents, match=1 and 2)

Alberta



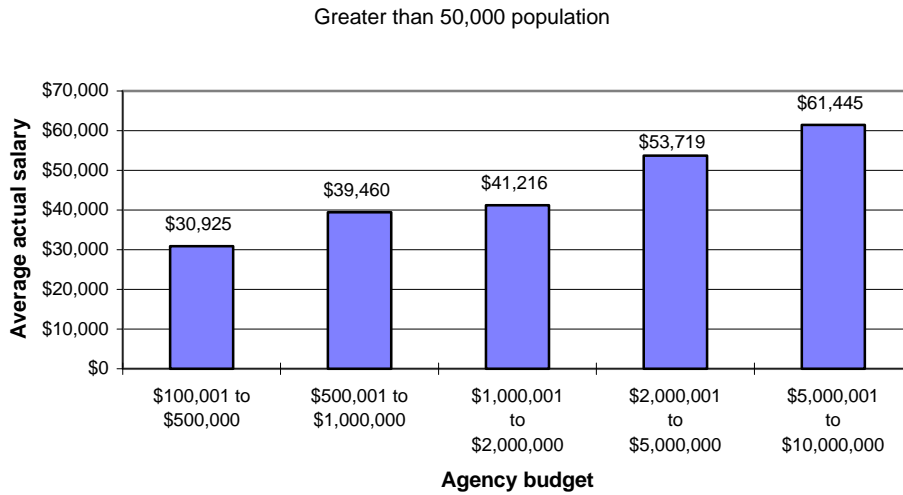
Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	n/a	2	n/a	n/a
\$100,001 to \$500,000	\$28,730	25	\$26,689	11
\$500,001 to \$1,000,000	\$36,979	13	\$38,596	7
\$1,000,001 to \$2,000,000	\$36,660	8	n/a	2
\$2,000,001 to \$5,000,000	\$54,366	10	n/a	1
\$5,000,001 to \$10,000,000	\$57,135	4	n/a	2
More than \$10,000,000	n/a	2	n/a	2

Exhibit VIII-6 provides a comparison of Second Level Manager salaries by agency budget and size of municipality. At the budget levels for which data is available, there appears to be lower salaries in smaller municipalities. In municipalities of greater than 50,000, a strong correlation was indicated between agency size and the salary of the Second Level Manager. While this correlation appears to exist to some extent in population sizes of less than 50,000, the data is too limited to make a definitive conclusion.

Exhibit VIII-6

Second Level Manager—actual annual salary by agency budget and size of municipality

(full-time respondents, match=1 and 2)



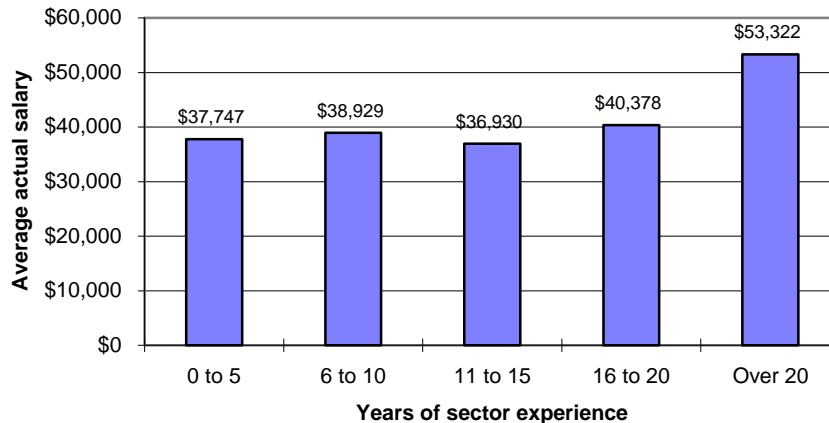
Agency budget	Between 20,000 and 50,000					
	Greater than 50,000		and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	n/a	2	n/a	n/a	n/a	n/a
\$100,001 to \$500,000	\$30,925	19	\$22,897	6	\$26,080	11
\$500,001 to \$1,000,000	\$39,460	16	\$33,067	4	n/a	n/a
\$1,000,001 to \$2,000,000	\$41,216	7	n/a	n/a	\$30,493	3
\$2,000,001 to \$5,000,000	\$53,719	11	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	\$61,445	6	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	2	n/a	n/a	n/a	2

Exhibit VIII-7 indicates the salary level of Second Level Managers by years of experience. As is indicated in the exhibit, salaries levels generally tend to increase as the years of experience in the sector increases, particularly after 20 years.

Exhibit VIII-7

Second Level Manager—average annual salary by years of experience in sector

(full-time respondents, match=1 and 2)



Years of experience in sector	Average salary	Number of respondents
0 to 5	\$37,747	25
6 to 10	\$38,929	25
11 to 15	\$36,930	19
16 to 20	\$40,378	9
Over 20	\$53,322	6

C. Sector specific analysis

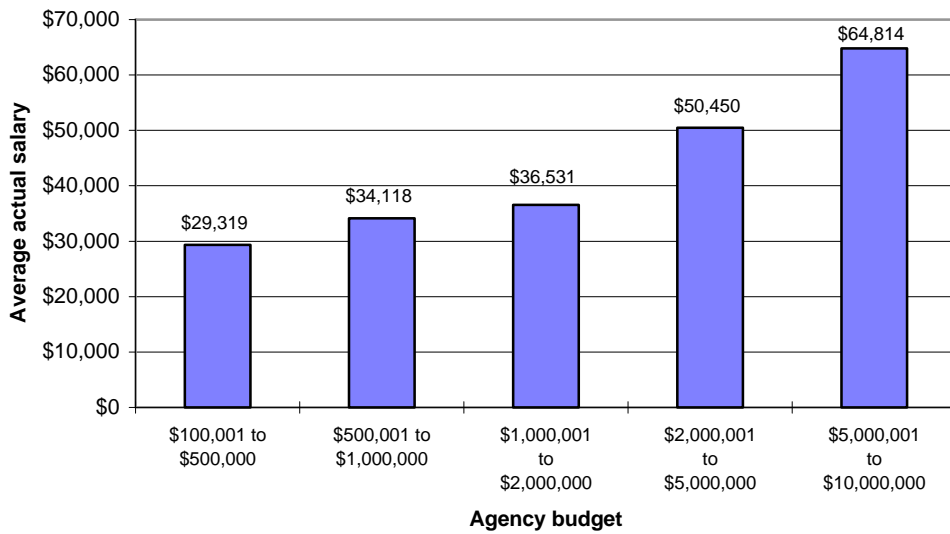
1. Social Services

Where possible we tried to provide a profile of salary levels by sector. The only sector for which there was enough data is the Social Services sector. In this sector there was a total of 36 respondents. Exhibit VIII-8a-c provides an overview of salaries based on agency budget for respondents in this sector. As is indicated in Exhibit VIII-8a, salaries tend to increase as the size of the agency budget increases. These findings mirror the findings for the overall data.

A comparison between Alberta and Saskatchewan based on agency budgets highlighted similar findings as those for the overall data, however, the differences between Alberta and Saskatchewan are not as pronounced. Again, a general trend

toward higher salaries in agencies with larger budgets was prevalent. The results for this comparison are illustrated in Exhibit VIII-8b. Exhibit VIII-8c provides an overview of salaries based on years of experience in the sector. In general, there does not appear to be significant impacts on salary by years in the sector until 16 years or greater. Again, as limited data is available, caution must be used in interpreting results.

Exhibit VIII-8a
Second Level Manager—average annual salary by agency budget



Agency budget	Average salary	Number of respondents
\$100,000 or less	n/a	n/a
\$100,001 to \$500,000	\$29,319	14
\$500,001 to \$1,000,000	\$34,118	10
\$1,000,001 to \$2,000,000	\$36,531	4
\$2,000,001 to \$5,000,000	\$50,450	4
\$5,000,001 to \$10,000,000	\$64,814	3
More than \$10,000,000	n/a	1

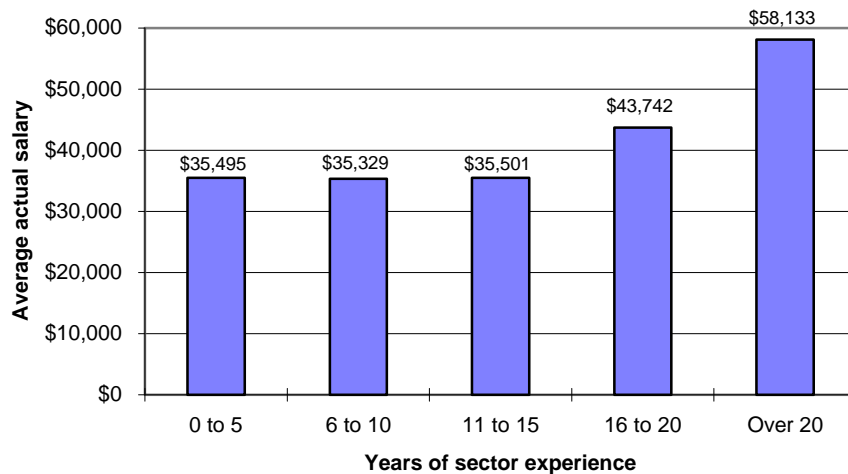
Exhibit VIII-8b

Second Level Manager—average annual salary by province

Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	n/a	n/a	n/a	n/a
\$100,001 to \$500,000	\$29,242	10	\$29,063	4
\$500,001 to \$1,000,000	\$36,333	6	\$30,794	4
\$1,000,001 to \$2,000,000	\$36,531	4	n/a	n/a
\$2,000,001 to \$5,000,000	\$50,450	4	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	2	n/a	n/a
More than \$10,000,000	n/a	1	n/a	1

Exhibit VIII-8c

Second Level Manager—average annual salary by years of experience in sector



Years of experience in sector	Average salary	Number of respondents
0 to 5	\$35,495	9
6 to 10	\$35,329	8
11 to 15	\$35,501	9
16 to 20	\$43,742	4
Over 20	\$58,133	3

2. Other sector specific data

Due to the limited number of respondents in other sectors, we are unable to provide data in exhibit form or draw meaningful conclusions.

IX

Second Level Manager Compensation (part-time positions)

This chapter includes analysis for a Second Level Manager that works part-time and a position degree of match 1 (“good”) or 2 (“fair”). In total, 28 respondents are included in this section.

Positions were considered “part-time” if the standard work week was less than 35 hours. For the purposes of comparison, compensation of these part-time positions was prorated to a 40 hour work week.

The Second Level Manager is defined as “a paid position typically reporting to the Executive Director or an equivalent position. This position is typically responsible for managing a program, service or function for the organization.”

A. Organization profile of part-time Second Level Manager respondents

Exhibits IX-1a-d provide an organizational overview of respondents for the part-time Second Level Manager. As is indicated in Exhibit IX-1a, 75% of respondents are from Alberta and 25% from Saskatchewan. This is a slightly higher representation from Alberta than for the full-time Second Level Manager.

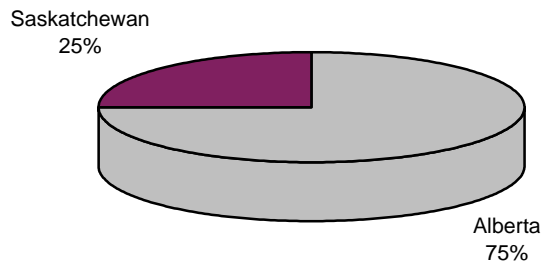
Exhibit IX-1b indicates that 64.3% of Second Level Manager respondents were from municipalities greater than 50,000, while 10.7% from municipalities between 20,000 and 50,000, and 25.0% from municipalities less than 20,000. There is a greater representation from organizations in small municipalities when compared to full-time Second Level Managers.

Exhibit IX-1c provides an overview of respondents by agency focus. As is indicated in the exhibit, 28.6% of respondents were from Social Services, 17.9% from Education, and 14.3% from the Charitable Sector. When compared to full-time respondents, there is lower representation in Social Services and Health and higher representation in the Charitable and Education sectors.

Budget amounts are provided in Exhibit IX-1d. Average agency budgets range from \$22,000 to \$737,000, with a mean of \$221,713 and a median of \$176,900. This indicates a slightly higher proportion of agencies with lower budgets and also confirms the part-time respondents tend to be from smaller organizations. The number of paid employees (8.1) is also less than that for full-time respondents and, similar to full-time respondents, there is significant use of contract resources. Consistent with our findings for other positions, there is a significant reliance on volunteers—an average 69.6 volunteers working 3,336 estimated hours annually.

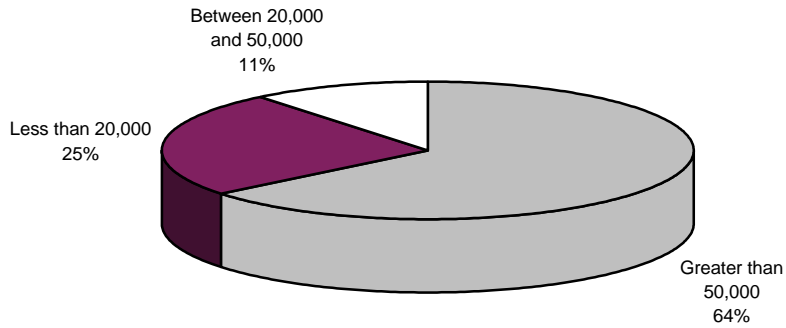
Exhibit IX-1a-d
Second Level Manager’s organization profile
(part-time respondents, match=1 and 2)

a. Location



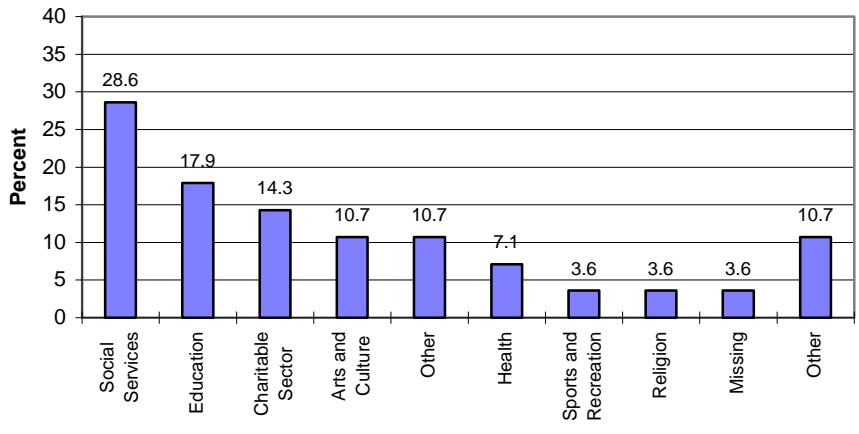
Location	Number	%
Alberta	21	75.0
Saskatchewan	7	25.0
Total	28	100.0

b. Size of municipality



Size of municipality	Number	%
Greater than 50,000	18	64.3
Less than 20,000	7	25.0
Between 20,000 and 50,000	3	10.7
Total	28	100.0

c. Agency focus



Agency focus	Number	%
Social Services	8	28.6
Education	5	17.9
Charitable Sector	4	14.3
Arts and Culture	3	10.7
Health	2	7.1
Sports and Recreation	1	3.6
Religion	1	3.6
Missing	1	3.6
Other	3	10.7
Total	28	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	28	\$221,713	\$176,900	\$22,000	\$737,000
Number of paid employees	28	8.1	6.5	1.0	31.0
Full-time employees	21	2.8	2.0	1.0	11.0
Part-time employees	25	3.5	2.0	1.0	28.0
Contract employees	16	5.1	2.5	1.0	22.0
Full-time equivalents	8	5.9	4.5	1.0	20.0
Number of volunteers	26	69.6	50.0	2.0	209.0
Est. volunteer hours	20	3,336	2,500	40.0	15,000

B. Salary data for part-time Second Level Managers

As is illustrated in Exhibit IX-2, salaries for part-time Second Level Managers ranged from \$13,467 to \$44,000, with a mean of \$29,103 and a median of \$29,850. The mean and median are very close, confirming there was an even balance of those reporting above the mean and those reporting below the mean. 25% of part-time respondents indicated they received a bonus. The average bonus amount was \$612 with a median of \$281, indicating a larger proportion of part-time Second Level Managers receive a smaller bonus, but that there are a small number receiving a significantly higher bonus. Total compensation ranged from a minimum of \$13,467 to a maximum of \$44,000. The mean was \$29,256 and the median was \$29,850.

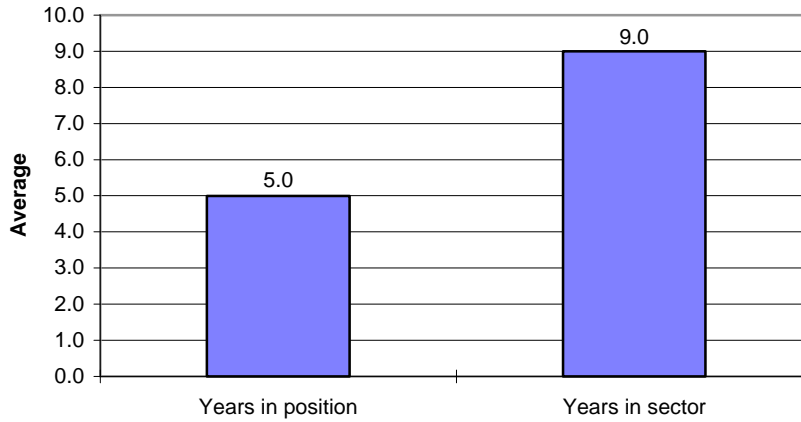
The standard work week for part-time respondents is an average of 21.8 hours. Respondents reported working on average 13 percent higher than the standard work week. As is indicated in Exhibit IX-3, part-time respondents had an average of 5.0 years in their position and 9.0 years in the sector.

Exhibit IX-2
Second Level Manager Salary
(part-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Normalized annual pay	28	\$29,103	\$29,850	\$13,467	\$44,000
Most recent bonus	7	\$612	\$281	\$100	\$2,100
Total compensation	28	\$29,256	\$29,850	\$13,567	\$44,000

Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Normalized annual salary	28	\$20,714	\$29,850	\$37,945

Exhibit IX-3
Second Level Manager—average years in position and sector
(part-time respondents, match=1 and 2)



	# of respondents	Mean	Median	Minimum	Maximum
Years in position	25	5.0	3.0	0.5	25.0
Years in sector	24	9.0	6.0	05	45.0
Standard work week	28	21.8	20.0	8.0	33.8
Typical work week	28	24.6	25.0	8.0	40.0
Individuals reporting to incumbent	20	5.3	3.0	1.0	10.0

Exhibit IX-4 illustrates the relationship between agency budget and salary for Second Level Managers. Consistent with the findings in other areas, as the agency budget increases, salary also tends to increase.

Exhibit IX-4**Second Level Manager—average annual salary by agency budget
(part-time respondents, match=1 and 2)**

Agency budget	Average salary	Number of respondents
\$100,000 or less	\$22,275	8
\$100,001 to \$500,000	\$30,373	17
\$500,001 to \$1,000,000	\$40,111	3
\$1,000,001 to \$2,000,000	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a
More than \$10,000,000	n/a	n/a

Exhibit IX-5 shows that salaries of Second Level Managers in Alberta tend to increase as the agency budget increases. It is difficult to draw meaningful conclusions for Saskatchewan due to the small number of respondents.

Exhibit IX-5**Second Level Manager—average annual salary by province
(part-time respondents, match=1 and 2)**

Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	\$23,330	6	n/a	2
\$100,001 to \$500,000	\$30,854	12	\$29,220	5
\$500,001 to \$1,000,000	\$40,111	3	n/a	n/a
\$1,000,001 to \$2,000,000	n/a	n/a	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	n/a	n/a	n/a

Exhibit IX-6 illustrates that in the larger communities, there appears to be some correlation between agency budgets of less than \$1,000,000, population and salary. Given the small number of respondents, no further conclusions can be made for part-time Second Level Managers.

Exhibit IX-6**Second Level Manager—average annual salary by agency budget and size of municipality****(part-time respondents, match=1 and 2)**

Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	24,206	6	n/a	n/a	n/a	2
\$100,001 to \$500,000	35,725	9	25,832	3	23,464	5
\$500,001 to \$1,000,000	40,111	3	n/a	n/a	n/a	n/a
\$1,000,001 to \$2,000,000	n/a	n/a	n/a	n/a	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	n/a	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	n/a	n/a	n/a	n/a	n/a

Exhibit IX-7 shows the relationship between salary and years of experience in the sector. No strong relationships are indicated, however, due to the small number of part-time Second Level Manager respondents, caution should be used in drawing conclusions from these results.

Exhibit IX-7**Second Level Manager—average annual salary by years of experience in sector****(part-time respondents, match=1 and 2)**

Years of experience in sector	Average salary	Number of respondents
0 to 5	\$29,160	11
6 to 10	\$25,258	7
11 to 15	n/a	2
16 to 20	n/a	2
Over 20	n/a	1

C. Sector specific analysis

No sector analysis for part-time Second Level Managers was conducted as all sectors had less than 10 respondents.

X

Manager of Volunteers Compensation (full-time positions)

This section includes analysis for a Manager of Volunteers that works full-time (35 hours or more per week) and a position degree of match 1 (“good”) or 2 (“fair”). Positions with a degree of match of 3 (“poor”) have been excluded from the analysis. There are a total of 28 respondents in this category.

The Manager of Volunteers is defined as “a paid position responsible for coordinating all volunteers and volunteer programs. Typical responsibilities include program development, recruitment and screening, training and volunteer recognition.”

A. Organization profile of full-time Manager of Volunteers respondents

Exhibits X-1a-d provide a profile of the respondent organizations included in this section. As is indicated in Exhibit X-1a, 75% of respondents were from Alberta and 21.4% from Saskatchewan. There were a greater percentage of respondents from Alberta when compared to the overall population, while those for Saskatchewan were lower. Exhibit X-1b provides an overview of respondents for Manager of Volunteers based on size of municipality. 78.6% of respondents were from municipalities greater than 50,000, 14.3% from municipalities less than 20,000, while 3.6% were from municipalities between 20,000 and 50,000. Compared to the general population, there appears to be a greater concentration of Manager of Volunteers in larger municipalities.

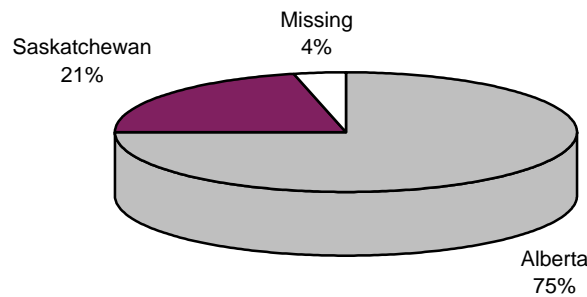
The distribution of respondents by area of agency focus is illustrated in Exhibit X-1c. Social Services was the agency focus most highly represented at 57.1%, followed by Arts and Culture at 10.7%. When compared to the general population of charitable organizations, this indicates a higher representation of Manager of Volunteers in the Social Services and Charitable sectors, and a lower representation in all other sectors.

Exhibit X-1d provides an overview of budgets, staff and hours of work. Agency budgets range from \$204,000 to \$24,700,000, with a mean of \$3,169,713 and a median of \$1,294,371, indicating a higher percentage of large organizations employing Managers of

Volunteers. Average total paid employees are 111.9, with a relatively even use of full-time and contract employees. The average number of volunteers is 789.3 with a median of 150. These volunteers work an average estimated 47,301 hours annually, emphasizing the importance of these individuals in the respondent organizations.

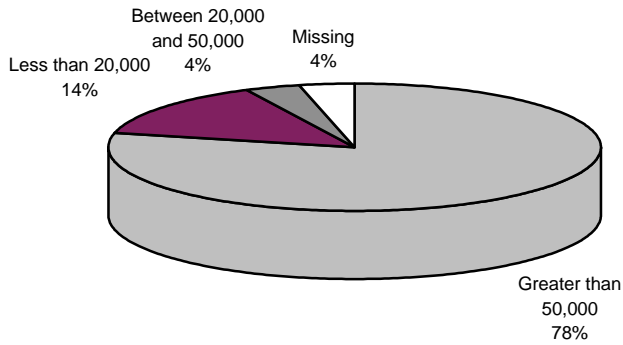
Exhibit X-1a-d
Manager of Volunteers' organization profile
(full-time respondents, match=1 and 2)

a. Location



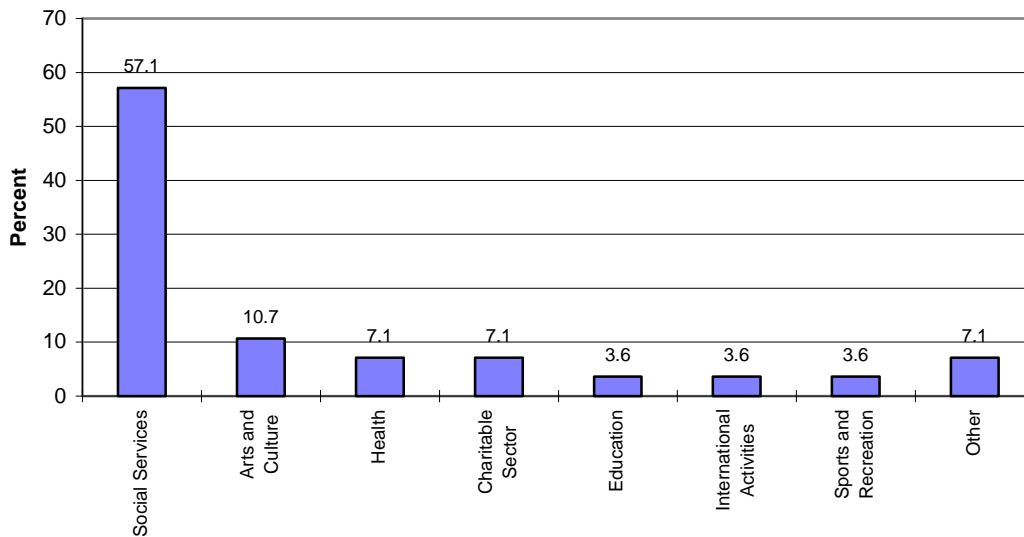
Location	Number	%
Alberta	21	75.0
Saskatchewan	6	21.4
Missing	1	3.6
Total	28	100.0

b. Size of municipality



Size of municipality	Number	%
Greater than 50,000	22	78.6
Less than 20,000	4	14.3
Between 20,000 and 50,000	1	3.6
Missing	1	3.6
Total	28	100.0

c. Agency focus



Agency focus	Number	%
Social Services	16	57.1
Arts and Culture	3	10.7
Health	2	7.1
Charitable Sector	2	7.1
Education	1	3.6
International Activities	1	3.6
Sports and Recreation	1	3.6
Other	2	7.1
Total	30	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	28	\$3,169,713	\$1,294,371	\$204,000	\$24,700,000
Number of paid employees	28	111.9	21.5	3.0	950.0
Full-time employees	28	43.4	13.5	2.0	300.0
Part-time employees	26	29.3	2.5	1.0	400.0
Contract employees	22	50.5	6.0	1.0	320.0
Full-time equivalents	17	41.2	14.6	1.0	234.0
Number of volunteers	24	789.3	150.0	18.0	10,000
Est. volunteer hours	20	47,301	6,589	285.0	750,000

B. Salary data for full-time Manager of Volunteers

Exhibit X-2 provides an overview of salaries for full-time Manager of Volunteers in respondent organizations. The average salaries ranged from a minimum of \$17,500 to a maximum of \$58,000, with a mean of \$32,388 and a median of \$31,620, indicating an even balance between those respondents higher than the mean and those lower than the mean. 21.4% of respondents received a bonus. The average amount was \$525, with a median of \$475, again indicating an even dispersion on either side of the mean. Total compensation for full-time Manager of Volunteers averaged at \$32,501, with a median of \$31,620. The minimum was \$17,500 and the maximum was \$58,000.

Exhibit X-2
Manager of Volunteers Salary
(full-time respondents, match=1 and 2)

	# of respondents	Mean	Median	Minimum	Maximum
Actual annual pay	28	\$32,388	\$31,620	\$17,500	\$58,000
Most recent bonus	6	\$525	\$475	\$100	\$1,200
Total compensation	28	\$32,501	\$31,620	\$17,500	\$58,000

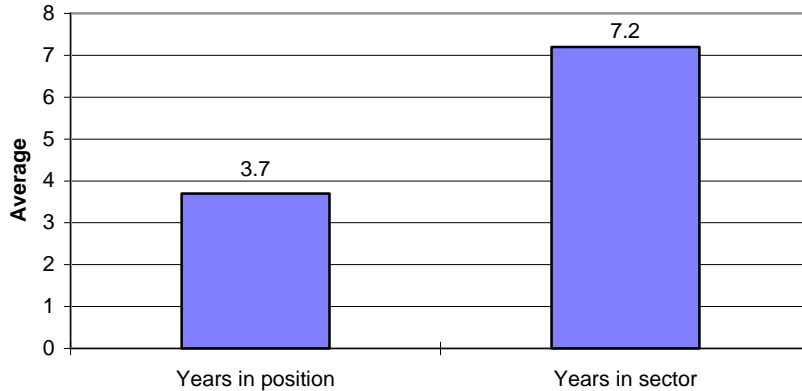
Quartile analysis:	# of respondents	25 th percentile	50 th percentile	75 th percentile
Actual annual salary	28	\$24,130	\$31,620	\$37,375

Exhibit X-3 provides an overview of years of experience and hours of work. As is indicated in the exhibit, average years in the position is 3.7, with 7.2 years in the sector. The standard work week is 37.4 hours, with a typical work week of 40.9, 9.4% higher than the average standard work week.

When reviewing the number of incumbents reporting to the Manager of Volunteers, it was noted that many have one or two direct reports, however, several reported a significantly higher number, indicating perhaps the inclusion of volunteers in the respondent's data.

Exhibit X-3

**Manager of Volunteers Salary—average years in position and sector
(full-time respondents, match=1 and 2)**



	# of respondents	Mean	Median	Minimum	Maximum
Years in position	28	3.7	3.0	0.3	9.0
Years in sector	25	7.2	6.0	0.3	20.0
Standard work week	28	37.4	37.5	35.0	40.0
Typical work week	27	40.9	40.0	35.0	60.0
Individuals reporting to incumbent	13	17.1	2.0	1.0	70.0

Exhibit X-4 illustrates the average annual salary by size of agency budget. Among Manager of Volunteers, it does not appear that there is a strong relationship between the salary and agency budget. As there are only 28 respondents in this section, it is difficult to draw definitive conclusions.

Exhibit X-4**Manager of Volunteers—average annual salary by agency budget
(full-time respondents, match=1 and 2)**

Agency budget	Average salary	Number of respondents
\$100,000 or less	n/a	n/a
\$100,001 to \$500,000	\$31,484	8
\$500,001 to \$1,000,000	\$28,410	4
\$1,000,001 to \$2,000,000	\$25,879	6
\$2,000,001 to \$5,000,000	\$33,900	5
\$5,000,001 to \$10,000,000	n/a	2
More than \$10,000,000	\$42,539	3

In Exhibit X-5, when comparing annual salary to the location and budget size, the relationship was not very strong in Alberta. Limited number data for Saskatchewan makes it difficult to make any conclusions regarding salary, location and budget size.

Exhibit X-5**Manager of Volunteers—average annual salary by province
(full-time respondents, match=1 and 2)**

Agency budget	Alberta	# of respondents	Saskatchewan	# of respondents
\$100,000 or less	n/a	n/a	n/a	n/a
\$100,001 to \$500,000	\$28,168	5	\$37,010	3
\$500,001 to \$1,000,000	\$27,133	3	n/a	1
\$1,000,001 to \$2,000,000	\$23,952	4	n/a	2
\$2,000,001 to \$5,000,000	\$32,000	4	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	2	n/a	n/a
More than \$10,000,000	\$42,539	3	n/a	n/a

Exhibit X-6 indicates salary by agency budget and size of municipality. There does not appear to be a correlation between salaries for Manager of Volunteers in municipalities greater than 50,000. For municipalities less than 50,000, there is limited data.

Exhibit X-6**Manager of Volunteers—average annual salary by agency budget and size of municipality****(full-time respondents, match=1 and 2)**

Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	n/a	n/a	n/a	n/a	n/a	n/a
\$100,001 to \$500,000	\$31,945	6	n/a	n/a	n/a	2
\$500,001 to \$1,000,000	\$28,410	4	n/a	n/a	n/a	n/a
\$1,000,001 to \$2,000,000	\$27,456	3	n/a	1	n/a	2
\$2,000,001 to \$5,000,000	\$32,000	4	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	2	n/a	n/a	n/a	n/a
More than \$10,000,000	\$42,539	3	n/a	n/a	n/a	n/a

Due to the limited number of data points for salary by years of experience, as indicated in Exhibit X-7, it is difficult to draw any conclusions regarding the relationship between salary and years of experience.

Exhibit X-7**Manager of Volunteers—average annual salary by years of experience in sector****(full-time respondents, match=1 and 2)**

Years of experience in sector	Average salary	Number of respondents
0 to 5	\$28,980	10
6 to 10	\$29,988	12
11 to 15	n/a	1
16 to 20	n/a	2
Over 20	n/a	n/a

C. Sector specific analysis

We reviewed the data on a sector specific basis, however, due to the limited number of respondents, are unable to provide specific analysis.

XI

Manager of Volunteers Compensation (part-time positions)

This section includes analysis for a Manager of Volunteers that works part-time and a position degree of match 1 (“good”) or 2 (“fair”). There are a total of 26 respondents in this analysis.

Positions were considered “part-time” if the standard work week was less than 35 hours. For the purposes of comparison, compensation of these part-time positions was normalized to a 40 hour work week.

The Manager of Volunteers is defined as “a paid position responsible for coordinating all volunteers and volunteer programs. Typical responsibilities include program development, recruitment and screening, training and volunteer recognition.”

A. Organization profile of part-time Manager of Volunteers respondents

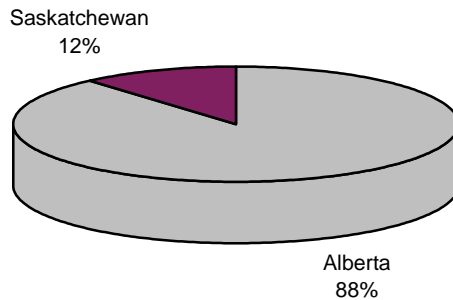
Exhibits XI-1a-d provide an overview of respondent organizations. As is indicated in Exhibit XI-1a, there were a total of 88.5% of respondents from Alberta and 11.5% of respondents from Saskatchewan. This is a higher representation from Alberta than for full-time respondents. In Exhibit XI-1b, the majority of respondents (69.2%) are from municipalities with a population of greater than 50,000. 19.2% are from municipalities with a population between 20,000 and 50,000, while 11.5% are from municipalities with a population of less than 20,000. When compared with full-time respondents, this representation is somewhat lower in municipalities with a population of greater than 50,000 and significantly higher for municipalities with a population between 20,000 and 50,000.

Exhibit XI-1c provides an overview of respondents by agency focus. Social Services was most highly represented at 34.6%, followed by Health at 19.2% and the Charitable Sector at 11.5%. When compared with full-time respondents, representation in the Social Services sector is lower, but representation is higher for both the Health and Charitable sectors.

Exhibit XI-1d, provides an overview of respondents by budget size, number and type of employee. Agency budgets ranged from \$66,360 to \$6,234,779, with a mean of \$796,536 and a median of \$298,000, indicating a high proportion of agencies with lower budgets balanced by lower proportion of agencies with significantly higher budgets. Average paid employees are 28.6. When representation by employment categories is compared to full-time respondents, part-time and contract employment tends to be more highly represented. An average of 108.8 volunteers are working an estimated 6,963 hours annually.

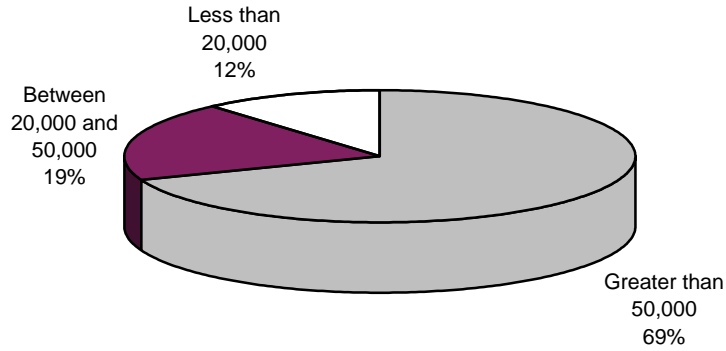
Exhibit XI-1a-d
Manager of Volunteers' organization profile
(part-time respondents, match=1 and 2)

a. Location



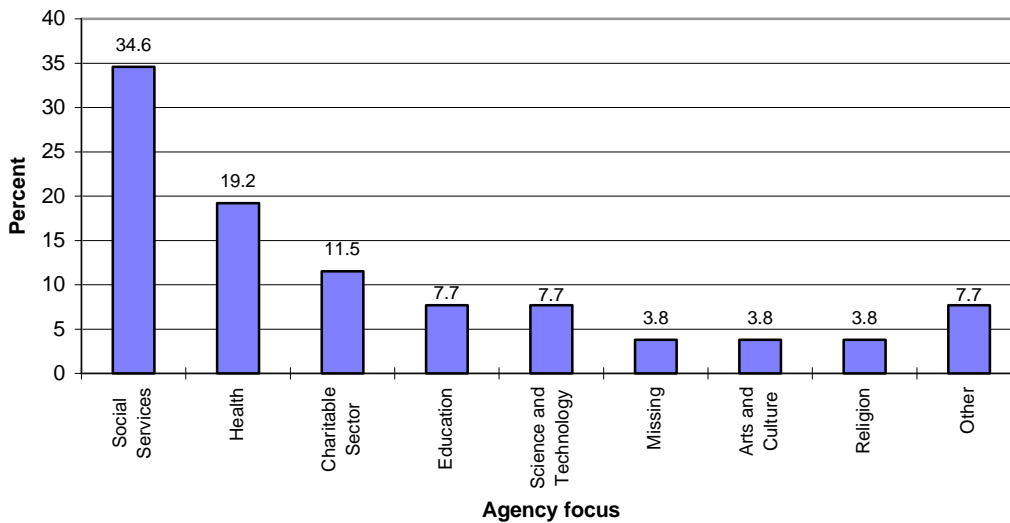
Location	%
Alberta	88.5
Saskatchewan	11.5
Total	100.0

b. Size of municipality



Size of municipality	Number	%
Greater than 50,000	18	69.2
Between 20,000 and 50,000	5	19.2
Less than 20,000	3	11.5
Total	26	100.0

c. Agency focus



Agency focus	Number	%
Social Services	9	34.6
Health	5	19.2
Charitable Sector	3	11.5
Education	2	7.7
Science and Technology	2	7.7
Arts and Culture	1	3.8
Religion	1	3.8
Other	2	7.7
Missing	1	3.8
Total	29	100.0

d. Budget, staff and volunteers

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	26	\$796,536	\$298,000	\$66,360	\$6,234,779
Number of paid employees	26	28.6	16.0	4.0	282.0
Full-time employees	24	8.6	4.0	1.0	63.0
Part-time employees	24	10.9	4.0	1.0	124.0
Contract employees	21	12.9	4.0	1.0	95.0
Full-time equivalents	12	25.4	16.3	1.0	135.5
Number of volunteers	25	108.8	100.0	6.0	352.0
Est. volunteer hours	22	6,963	3,816	200.0	23,066

B. Salary data for part-time Manager of Volunteers

Exhibit XI-2 provides an overview of salary data for Manager of Volunteers. The average pay (normalized to a 40 hour work week) is \$27,533 with a median of \$26,000. The average pay ranged from a minimum of \$13,520 to a maximum of \$44,802. The average bonus for a Manager of Volunteers was \$2,585 with a median of \$600. An average maximum bonus of \$11,024 increases the mean. Total compensation for part-time Manager of Volunteers ranged from a minimum of \$13,520 to a maximum of \$44,802. The median was \$26,764 and the mean was \$28,050.

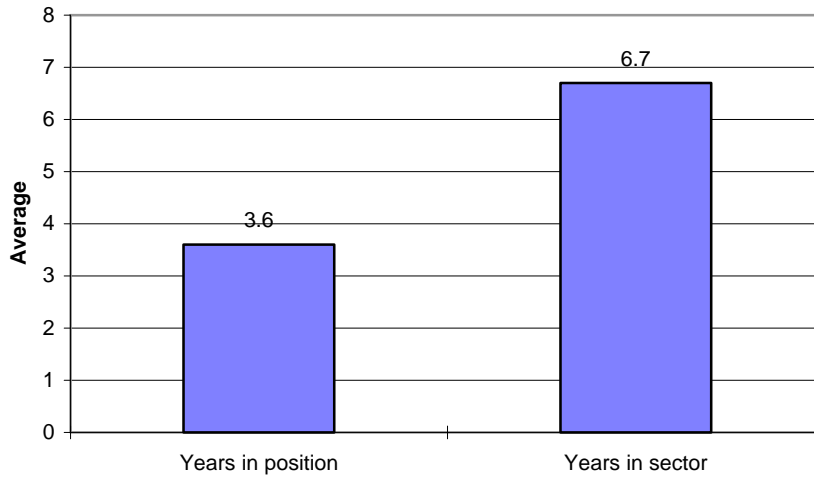
Manager of Volunteers Salary
(part-time respondents, match=1 and 2)

	respondents	Mean	Minimum	Maximum
	25	\$27,533	\$13,520	\$44,802
	5	\$2,585	\$100	\$11,024
	25	\$28,050	\$13,520	\$44,802
	# of	th	th	th
	respondents	percentile	percentile	percentile
salary	25		\$26,000	\$35,090

Managers of Volunteers reported 3.6 years in their position and 6.7 years in the sector. The standard work week was 22.9 hours, with a typical work week of 24.2 hours, average, 33.9 incumbents reported to the Manager of Volunteers with a median of 10, indicating a small number of Manager of Volunteers with a large number of direct

Exhibit XI-3

**Manager of Volunteers Salary—average years in position and sector
(part-time respondents, match=1 and 2)**



	# of respondents	Mean	Median	Minimum	Maximum
Years in position	22	3.6	1.3	0.3	22.0
Years in sector	20	6.7	4.5	0.5	22.0
Standard work week	26	22.9	21.0	7.0	32.0
Typical work week	26	24.2	24.1	7.0	38.0
Individuals reporting to incumbent	17	33.9	10.0	1.0	130.0

Exhibit XI-4 illustrates the normalized annual salary by size of agency budget. The salary has been prorated to a 40 hour work week. Among part-time Manager of Volunteers, it appears that there is a relationship between the salary and agency budget—as agency budget increases, salary also increases.

**Manager of Volunteers—
budget
(part-time respondents, match=1 and 2)**

Normalized salary	Number of respondents
\$19,230	3
\$24,937	12
\$30,404	6
n/a	2
n/a	2
n/a	n/a
n/a	n/a

and location. For agency budgets less than \$1,000,000 in Alberta, there appears to be a correlation between agency budget and Manager of Volunteers salary. The small number location and agency budget.

**Exhibit XI-5
—normalized annual salary by province**

Agency budget	Alberta respondents	Saskatchewan respondents
\$100,000 or less	3	n/a
\$100,001 to \$500,000	\$23,737 \$30,404	\$28,539 n/a
\$1,000,001 to \$2,000,000	2	n/a
\$2,000,001 to \$5,000,000	n/a	n/a
More than \$10,000,000	n/a	n/a

As Exhibit XI-6 shows there is limited salary data for Manager of Volunteers by agency budget and size of municipality. This does not allow any conclusions to be made.

Exhibit XI-6**Manager of Volunteers—normalized annual salary by agency budget and size of municipality****(part-time respondents, match=1 and 2)**

Agency budget	Greater than 50,000		Between 20,000 and 50,000		Less than 20,000	
	Avg.	N	Avg.	N	Avg.	N
\$100,000 or less	n/a	2	n/a	1	n/a	n/a
\$100,001 to \$500,000	\$26,737	7	n/a	2	\$19,855	3
\$500,001 to \$1,000,000	\$28,225	4	n/a	2	n/a	n/a
\$1,000,001 to \$2,000,000	n/a	2	n/a	n/a	n/a	n/a
\$2,000,001 to \$5,000,000	n/a	2	n/a	n/a	n/a	n/a
\$5,000,001 to \$10,000,000	n/a	n/a	n/a	n/a	n/a	n/a
More than \$10,000,000	n/a	n/a	n/a	n/a	n/a	n/a

Exhibit XI-7 shows that generally as the years of experience increase, the annual salary tends to increase. However, with limited data it is difficult to make meaningful conclusions.

Exhibit XI-7**Manager of Volunteers—normalized annual salary by years of experience in sector****(part-time respondents, match=1 and 2)**

Years of experience in sector	Normalized salary	Number of respondents
0 to 5	\$27,704	12
6 to 10	\$30,207	4
11 to 15	n/a	2
16 to 20	n/a	1
Over 20	n/a	n/a

C. Sector specific analysis

Due to the limited number of respondents in the part-time Manager of Volunteers category, drawing conclusions by sector is difficult, as no sector had more than 10 respondents. No additional analysis was conducted.

Comparison Of The Executive Positions

Exhibit XII-1 illustrates the comparison between salary levels for the Executive Director, average salary level of the Executive Director is the highest (\$46,800), followed by the Second Level Manager (\$38,036), and finally, by the Manager of Volunteers (\$32,388). of Volunteers (\$525). When total compensation is compared, the patterns are similar.

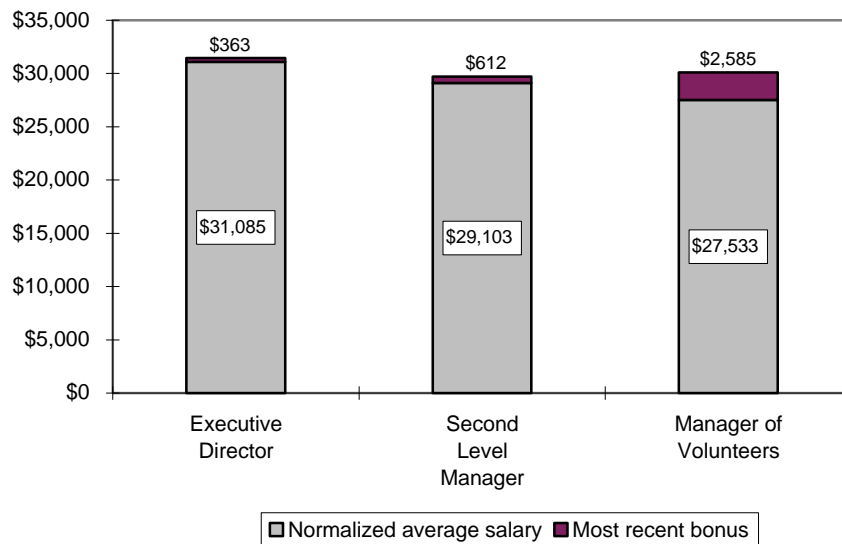
Exhibit XII-1



	# of respondents	actual salary	# of respondents	Bonus	compensation
Executive Director		\$46,800	36		\$47,222
Second Level Manager		\$38,036	18		\$38,254
Manager of Volunteers		\$32,388	6		\$32,501

Exhibit XII-2 illustrates the comparison between salary levels for the part-time positions. Salaries were prorated for work week hours less than 35. Base salary is highest for the Executive Director (\$31,055) and lowest for the Manager of Volunteers (\$27,533). When the total compensation (base salary and bonus) is compared, however, there is less differential between the three positions.

Exhibit XII-2
Average annual compensation—part-time

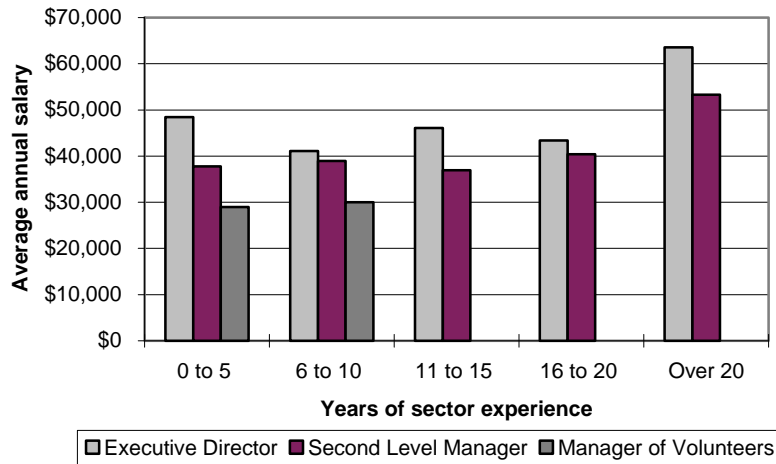


Part-time	# of	Normalized actual	# of respondents	Total compensation
	27	\$31,085	\$363	\$31,179
	28	\$29,103	\$612	\$29,256
	25	\$27,533	\$2,585	\$28,050

position. Generally, the salary remains stable until the individual has over 20 years of experience where the salaries tend to increase significantly.

Exhibit XII-3

Average annual compensation by years in the sector—full-time



	Years of experience				
	0 to 5	6 to 10	11 to 15	16 to 20	Over 20
Executive Director	\$48,448	\$41,119	\$46,065	\$43,386	\$63,546
Second Level Manager	\$37,747	\$38,929	\$36,930	\$40,378	\$53,322
Manager of Volunteers	\$28,980	\$29,998	n/a	n/a	n/a

XIII

Organizations With No Paid Employees

A total of 250 organizations (54.9% of all respondents) indicated that they do not have any paid employees. For the analysis in this chapter, all data was included, regardless of degree of match or whether the individual was part-time or not.

A few of the organizations completed portions of the survey, including the number of full, part-time and contract employees. Often part-time and contract employees were employed by those organizations completing this section.

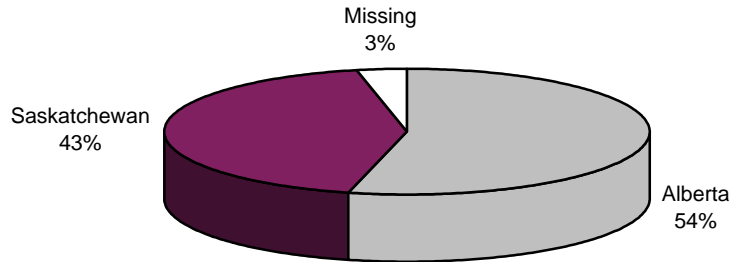
The benefits section was not completed by a significant number of organizations with unpaid employees, therefore, no analysis has been completed in this area.

A. Organization profile of organizations with no paid employees

Exhibit XIII-1a illustrates the location of respondents in this section. The data for organizations with no paid employees indicated 54.0% of respondents were located in Alberta and 42.8% in Saskatchewan. When compared to the overall population of charitable organizations, the representation from Alberta was lower.

Exhibit XIII-1a-d
Organization profile—no paid employees

a. Location



Location	Number	%
Alberta	135	54.0
Saskatchewan	107	42.8
Missing	8	3.2
Total	250	100.0

Exhibit XIII-1b shows the respondent profile by size of municipality. 63.2% of respondents were from municipalities with populations of less than 20,000, 24.8% were from municipalities with populations greater than 50,000 and 7.2% from populations between 20,000 and 50,000. 4.8% of respondents did not indicate the size of their municipality.

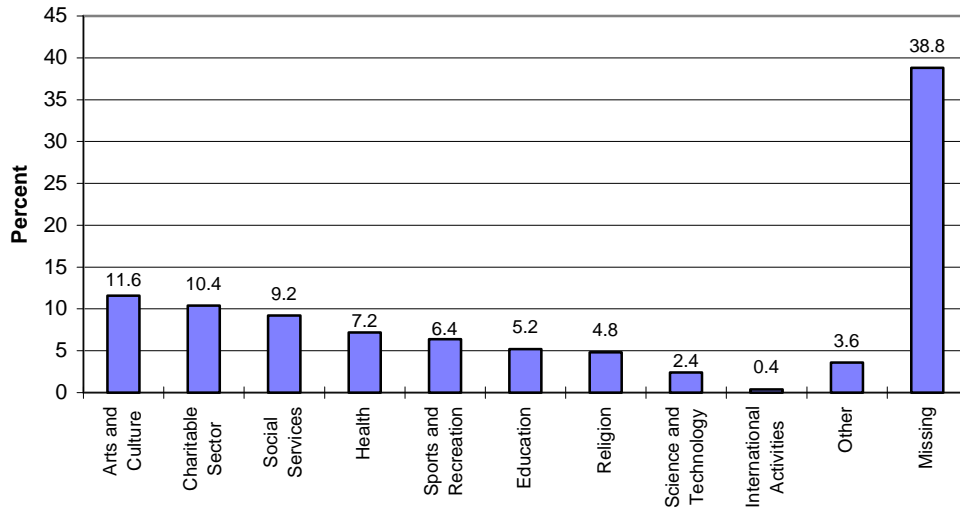
b. Size of municipality



Size of municipality	Number	%
Less than 20,000	158	63.2
Greater than 50,000	62	24.8
Between 20,000 and 50,000	18	7.2
Missing	12	4.8
Total	250	100.0

Exhibit XIII-1c provides an overview of respondents by agency focus. The largest category was those who did not provide an agency focus (38.8%). 11.6% of respondents were from the Arts & Culture sector, 10.4% from the Charitable Sector and 9.2% from the Social Services sector.

c. Agency focus



Agency focus	Number	%
Arts and Culture	29	11.6
Charitable Sector	26	10.4
Social Services	23	9.2
Health	18	7.2
Sports and Recreation	16	6.4
Education	13	5.2
Religion	12	4.8
Science and Technology	6	2.4
International Activities	1	0.4
Other	9	3.6
Missing	97	38.8
Total	250	100.0

Exhibit XIII-1d provides an overview of budget, funding, contractors and volunteers. The agency budget ranged from an average minimum of \$200 to an average maximum of \$7,800,000, with a mean of \$98,603 and a median of \$10,000. This indicates there is a large proportion of agencies with smaller budgets that fall in this category. Government provides the largest dollar amount of funding, however, other funding sources are more significant in terms of the number of organizations receiving funding. Organizations with no paid employees make use of both contractors (average of 7.3) and volunteers (average of 36.0).

Exhibit XIII-1d
Organization profile—no paid employees

	# of respondents	Mean	Median	Minimum	Maximum
Agency budget	105	\$98,603	\$10,000	\$200	\$7,800,000
Government funding	26	\$191,850	\$5,000	\$500	\$4,549,137
United Way	2	n/a	n/a	n/a	n/a
Other	84	\$57,515	\$8,850	\$12	\$3,277,670
Contract employees	23	7.3	1.0	1.0	132.0
Number of volunteers	111	36.0	20.0	1.0	400.0
Est. volunteer hours	98	2,314	800	2.0	60,000

A comparison was completed based on the agency budget and the size of the municipality. Regardless of the size of the municipality, the majority of agencies with unpaid employees have a budget of \$100,000 or less.

B. Non paid respondents by position

Limited information is available by position. For the respondents that did not have any paid employees, typically only the organizational data was completed. The exhibits below provide a “snapshot” of the data available.

1. Executive Director

In Exhibit XIII-2, Executive Director respondents indicated an average of 8.2 years in the position and 19.9 in the sector, indicating significant commitment on a volunteer basis. The average standard work week was 6.7 hours, with the actual work week 44.8% higher (9.7 hours). Non paid respondents had an average of 5.8 direct reports—probably primarily volunteer or non paid positions.

Exhibit XIII-2
Executive Director profile—no paid employees

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	17	8.2	7.0	1.0	27.0
Years in sector	12	19.9	20.0	9.0	36.0
Standard work week	10	6.7	5.0	1.0	20.0
Typical work week	11	9.7	6.0	1.0	30.0
Individuals reporting to incumbent	12	5.8	1.5	1.0	43.0

2. Second Level Manager

Second Level Manager respondents indicated an average of 6.0 years in the position with 11.0 years in the sector; again indicating significant commitment on a volunteer basis. The average standard work week was 6.0 hours. Second Level Manager respondents had an average of 11.5 direct reports—probably primarily volunteer or non paid positions.

Exhibit XIII-3
Second Level Manager profile—no paid employees

	# of respondents	Mean	Median	Minimum	Maximum
Years in position	5	6.0	3.0	1.0	15.0
Years in sector	4	11.0	11.0	2.0	20.0
Standard work week	6	6.0	2.0	1.0	20.0
Typical work week	4	3.4	1.3	1.0	10.0
Individuals reporting to incumbent	4	11.5	2.5	1.0	40.0

3. Manager of Volunteers

Only 2 respondents had a Manager of Volunteers position on a non paid basis, therefore no further analysis will be conducted.

XIV

Executive Director Benefits

The following section will highlight benefits for full-time Executive Directors. In total, 164 organizations employed full-time Executive Directors, but only 96 (58.5%) received benefits. There were 41 organizations with part-time Executive Directors, however only 6 received benefits and, therefore, will not be summarized further.

Respondents reported a variety of benefit levels. Due to the nature and variety of the responses, the analysis provides qualitative information and groups the benefit levels into common categories. In general, we will show the two or three most common responses and corresponding percentages for each benefit. The benefits and the terms used in this portion of the survey are outlined below:

- Group life insurance:
 - Eligibility for benefits.
 - Level of coverage—typically indicated as a multiple of annual salary.
 - Percentage of employer contribution to the premium for group life insurance.
 - Optional life coverage available.
 - Dependent life—insurance for spouse and/or children.
- Accident insurance:
 - Eligibility for benefits.
 - Level of coverage—typically indicated as a multiple of annual salary.
 - Accidental travel coverage—additional coverage for accidental death while on business travel.

- Percentage of employer contribution to the premium for accident insurance.
- Optional accidental death coverage available.
- Disability insurance:
 - Eligibility for benefits.
 - Number of days covered for short-term illness.
 - Waiting period to receive short-term disability benefits.
 - Coverage level of short-term disability.
 - Percentage of employer contribution to the premium for short-term disability.
 - Coverage level of long-term disability.
 - Percentage of employer contribution to the premium for long-term disability.
- Health care:
 - Eligibility for benefits.
 - Percentage reimbursed (hospital and extended health).
 - Deductible—an amount the claimant must pay prior to any reimbursement.
 - Percentage of employer contribution to the premium for health benefits.
- Dental care:
 - Eligibility for benefits.
 - Deductible—an amount the claimant must pay prior to any reimbursement.
 - Percentage of eligible expenses reimbursed for basic and preventative coverage, endodontics/periodontics, dentures/crowns and orthodontia.

- Maximums for basic and preventative coverage, endodontics/periodontics, dentures/crowns and orthodontia.
- Percentage of employer contribution to the premium for dental care.

Additional information collected included:

- Vacation benefits.
- Statutory holidays.
- Compassionate leave.
- Overtime.
- Miscellaneous benefits (jury duty, witness duty, maternity leave, paternity leave, adoptive leave, pension plan, education leave without pay, mileage reimbursement, car allowance, flexible working hours, same sex partner benefits, Alberta Health Care, professional development reimbursement, parking and sick/absentee policies). This information will be presented in Chapter XVI.

A. Percentage of organizations providing benefits

Exhibit XIV-1a illustrates the percentage of respondents with benefits by province compared to the total number of respondents represented. Alberta respondents tended to be somewhat more likely to provide benefits, while Saskatchewan respondents were less likely to provide benefits.

Exhibit XIV-1a-b
Percentage of organizations with benefits versus all respondents

a. Location

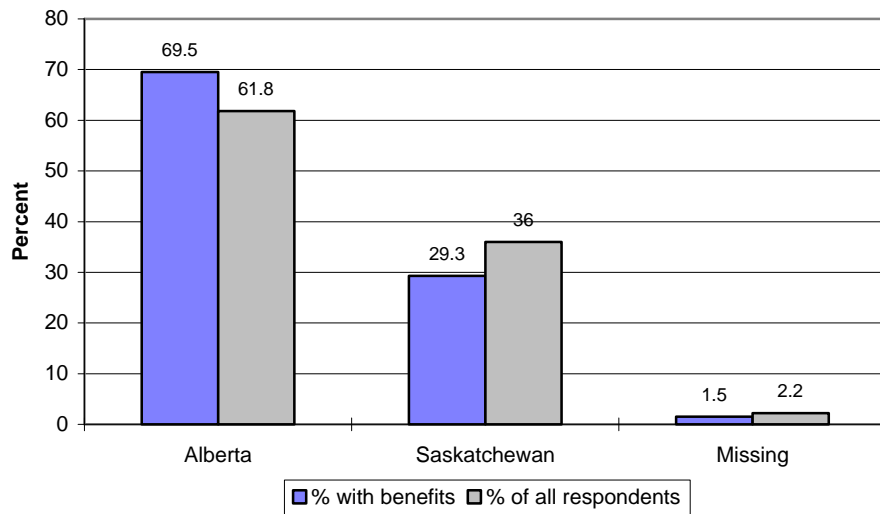
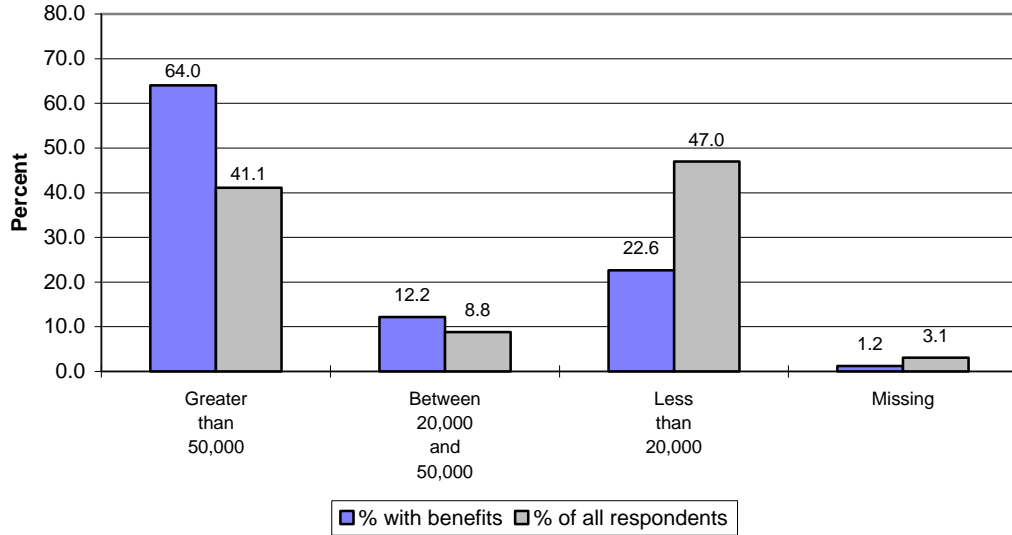


Exhibit XIV-1b illustrates the percentage of respondents with benefits by size of municipality compared to the total number of respondents represented. Respondents in municipalities of greater than 50,000 tended to be more likely to provide benefits than respondents in smaller municipalities.

b. Size of municipality



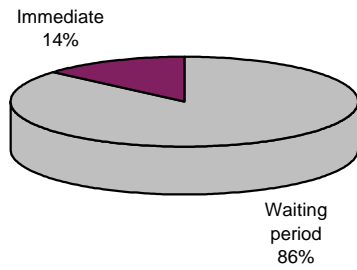
B. Group life insurance

Exhibits XIV-2a-h provide an overview of group life insurance coverage. Of all respondents with employee benefit plans for Executive Directors, 95% offer group life coverage. 86% of organizations require a waiting period before accessing life benefits. The typical waiting period is 3 months (66%). The most common coverage level is 2x annual salary (51%). 20% of respondents offer coverage levels between 1 and 2x salary. It is common for the employer to contribute to the premium for life insurance coverage, with 41% of respondents paying 50% of the premium cost and 48% paying 100%.

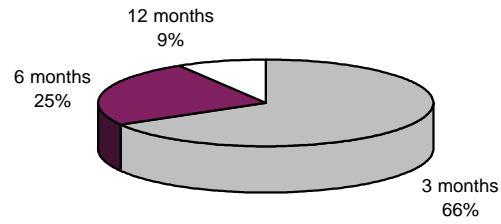
73% of respondents provide optional life coverage and 87% provide dependent life for the employee's spouse and/or children. The most common coverage level provided for the spouse is \$5,000, followed by \$10,000. Coverage for dependent children is typically \$2,500, followed by \$5,000.

Exhibit XIV-2a-h Group life insurance

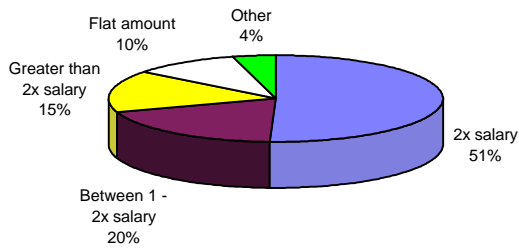
a. Group life insurance eligibility (N=95)



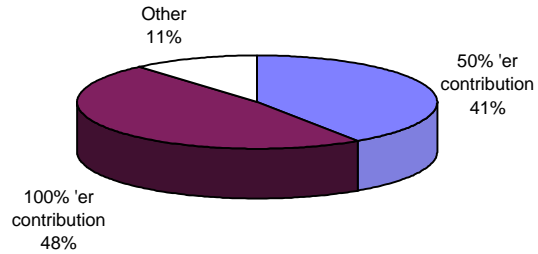
b. Group life insurance—waiting period



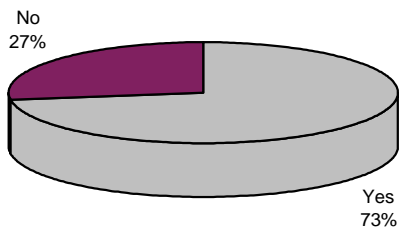
c. Life insurance—level of coverage



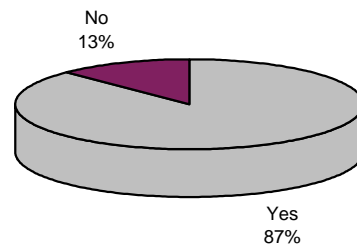
d. Percentage of employer contribution to premium



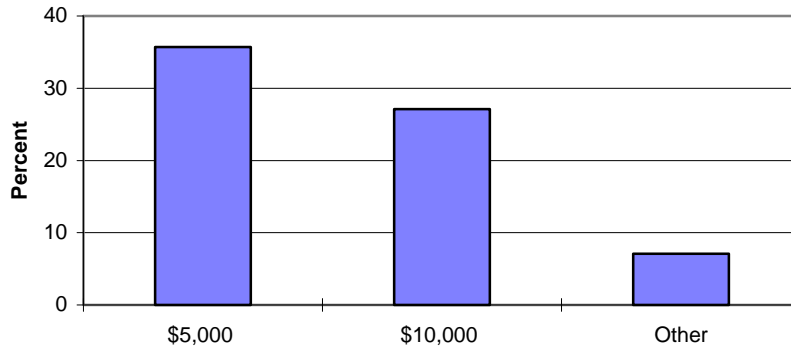
e. Optional life coverage



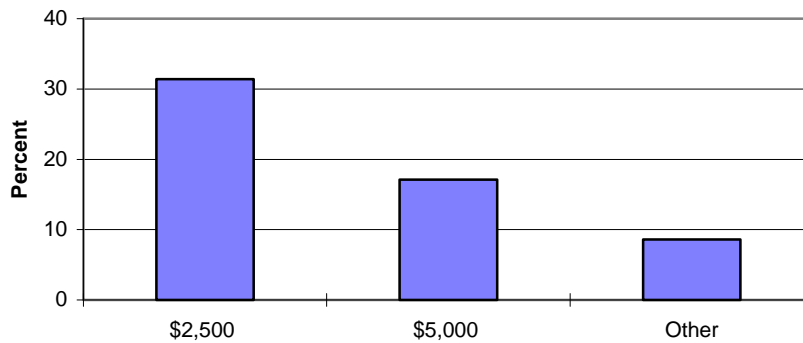
f. Dependent life for spouse/children



g. Dependent life—spouse amount



h. Dependent life—child amount

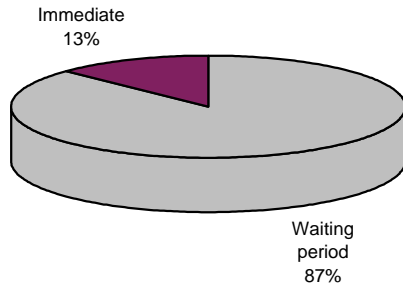


C. Accident insurance

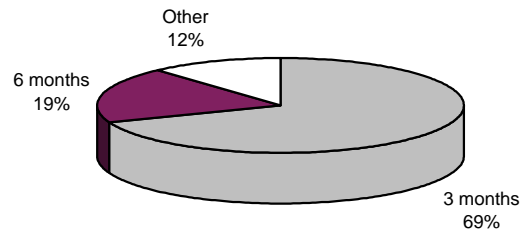
Exhibits XIV-3a-f provide an overview of accident insurance. 78% of respondents are eligible to participate in an accident insurance plan. 87% of organizations require a waiting period before accessing accident insurance benefits. The typical waiting period is 3 months (69%). 39% of respondents provide coverage of 2x the employee’s annual salary, while 25% provide a coverage level of between 1 and 2x annual salary. The majority of organizations do not provide any additional travel coverage (58%). The majority (51%) of organizations pay 100% of the premium cost, while 38% of organizations pay 50% of the premium cost. 57% of organizations provide additional coverage for accidental death.

Exhibit XIV-3a-f
Accident insurance

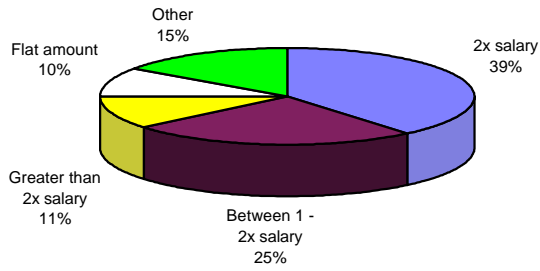
a. Accident insurance eligibility (N=78)



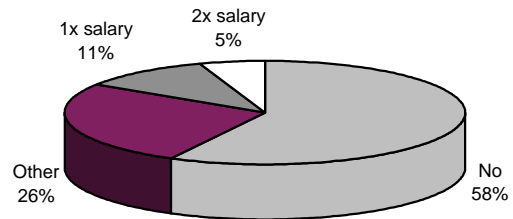
b. Accident insurance—waiting period



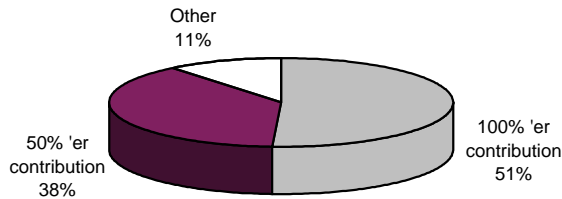
c. Accident insurance—level of coverage



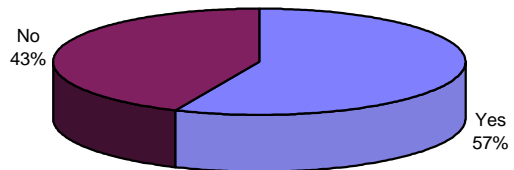
d. Additional travel coverage



e. Percentage employer contribution to premium



f. Accidental death coverage



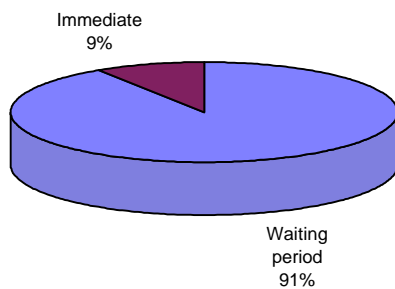
D. Disability insurance

Exhibits XIV-4a-h provide an overview of disability insurance. 87% of respondents are eligible to participate in a disability insurance plan. 91% of organizations require a waiting period. The typical waiting period is 3 months (63%). The most common level of coverage for short-term disability is 66.7% of salary (49%) with immediate access to coverage (41.2%). The most common benefit period is 119 days (28%). Employer contribution to short-term disability premiums varies—28% contribute 100% of the premium, while 36% contribute 50% of the premium.

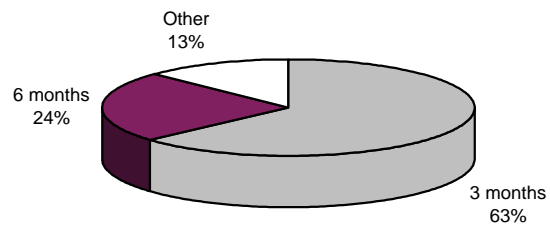
The most typical level of long-term disability coverage is 66.7% of salary (50%). Employer contribution to long-term disability premium varies—44% do not contribute, while 28% contribute 50% and 19% contribute 100%.

Exhibit XIV-4a-h Disability insurance

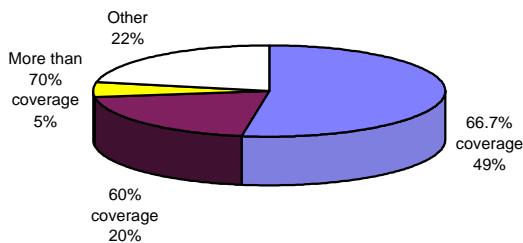
a. Disability insurance eligibility (N=87)



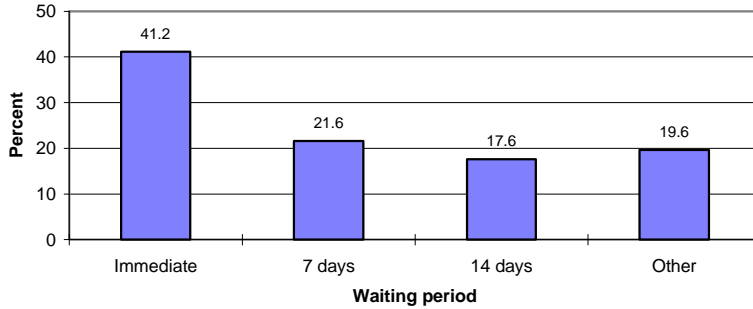
b. Disability insurance—waiting period



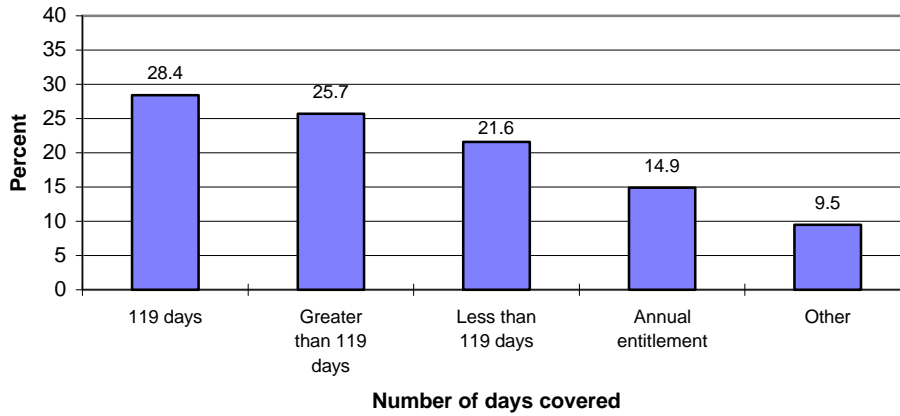
c. Short-term disability—level of coverage



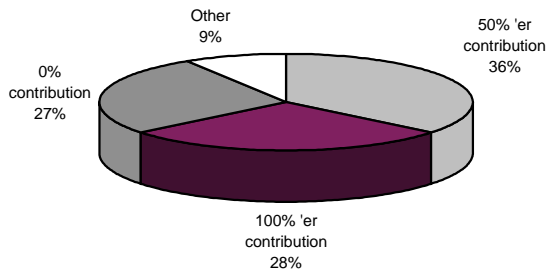
d. Waiting period for receiving short-term benefits



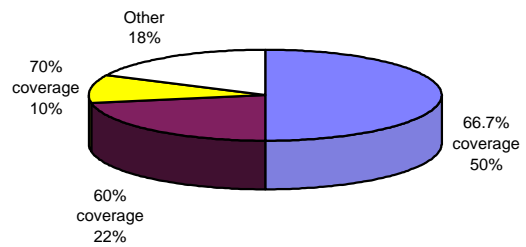
e. Number of days covered for short-term illness



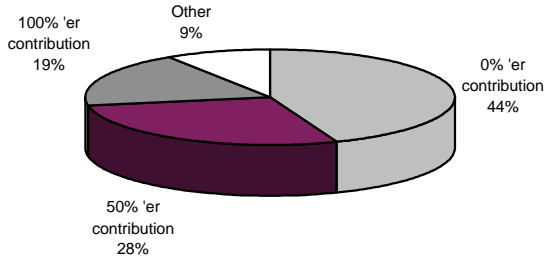
f. Percentage employer contribution to short-term disability premium



g. Long-term disability—level of coverage



h. Percentage employer contribution to long-term disability premium

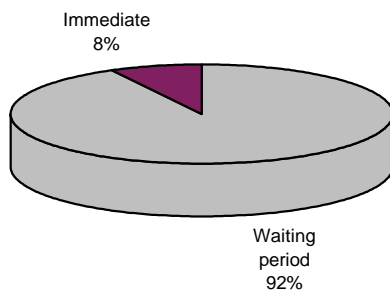


E. Health insurance

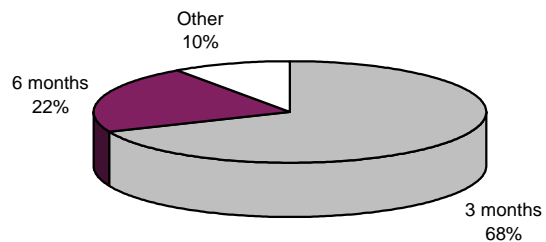
Exhibits XIV-5a-e provide an overview of health insurance. 90% of respondents are eligible for health care coverage. 92% have a waiting period, with the most common waiting period being 3 months (68%). 62% of employers provide 100% reimbursement of eligible claims, while 35% provide 80% reimbursement. The majority of respondents did not have a health plan deductible (77%). Employers tend to contribute to the premium—45% of employers contribute 100%, while 42% contribute 50%.

**Exhibit XIV-5a-e
Health care**

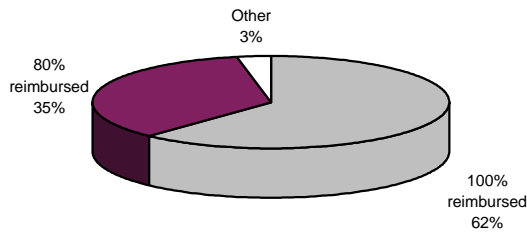
a. Health care eligibility (N=90)



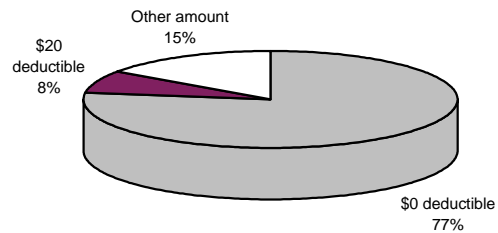
b. Health care—waiting period



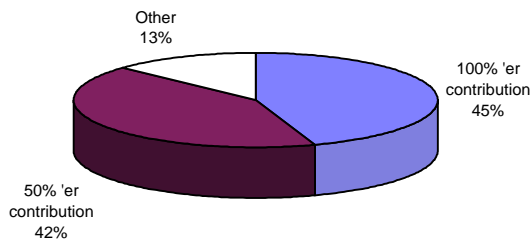
c. Percentage reimbursed



d. Deductible amount



e. Percentage employer contribution to premium



F. Dental insurance

Exhibit XIV-6a-h provide an overview of dental coverage. 93% of respondents are eligible for dental coverage. 91% of respondents have a waiting period for benefits, with the most common waiting period being 3 months (60%). The majority (87%) of plans do not have a deductible. Coverage levels for dental varied, with the most common coverage levels as follows:

- Basic coverage—100% reimbursed (54%).
- Endodontic coverage—50% reimbursed (41%).
- Dentures—50% reimbursed (84%).
- Orthodontics—50% reimbursed (55%).

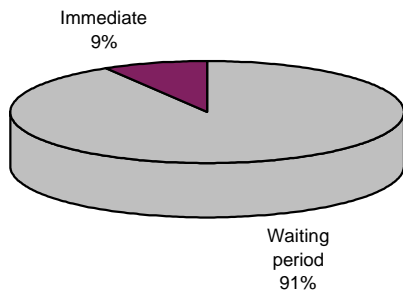
Employers typically provide some assistance with the premium, with 46% contributing 100%, and 41% contributing 50%.

The most common annual maximum dental care amounts are \$1,500 for basic coverage, \$1,500 for endodontics/periodontics, \$2,000 for dentures/crown and \$1,500 (lifetime) for

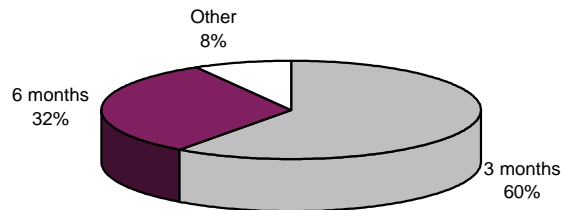
orthodontia. Approximately 23% of respondents had a maximum coverage level of \$1,500 per year combined for all dental services; while 8% have a combined maximum of \$2,000 per year and 7% have less than \$1,000 per year combined.

Exhibit XIV-6a-h
Dental care

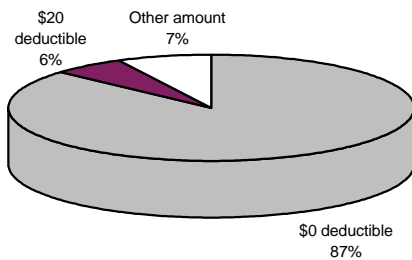
a. Dental care eligibility (N=93)



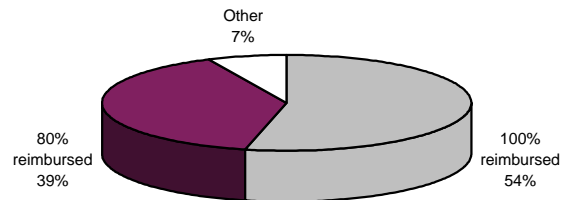
b. Dental care—waiting period



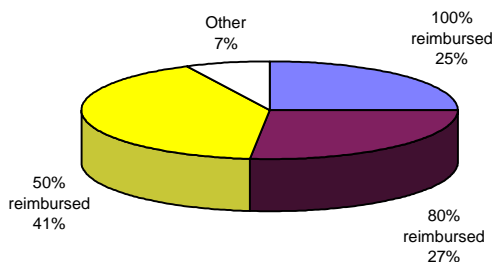
c. Dental care—deductible



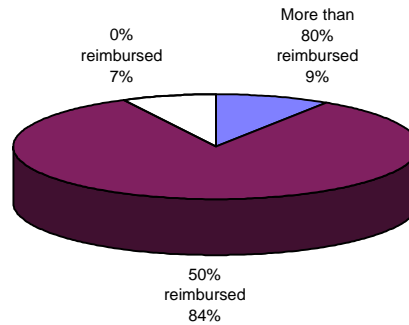
d. Basic coverage—percentage



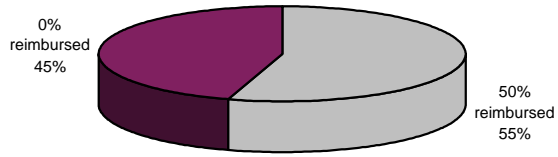
e. Endodontics—percentage reimbursed



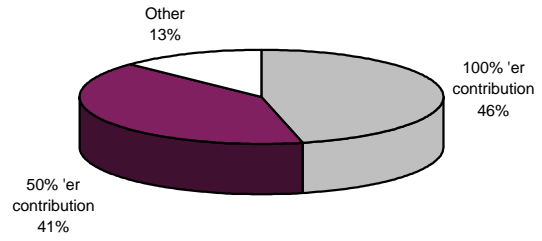
f. Dentures—percentage reimbursed



g. Orthodontia—percentage reimbursed



h. Percentage employer contributions to premium



XV

Benefits For Other Positions

The following section will highlight benefits for the other positions in the organization—the Second Level Manager and the Manager of Volunteers. In total, 168 organizations employed full-time senior positions, but only 85 (50.6%) received benefits. Only a small number of part-time senior executives received benefits, therefore, detailed benefits information will not be available.

In general, we will show the two or three most common responses and corresponding percentages for each benefit. The benefits and terms used in this section are the same as those used for the Executive Director and have been highlighted on pages 95-97.

A. Percentage of organizations providing benefits

Exhibit XV-1a illustrates the percentage of respondents with benefits by province compared to the total number of respondents represented. As was indicated for the Executive Director, Alberta respondents tended to be somewhat more likely to provide benefits, while Saskatchewan respondents were less likely to provide benefits.

Exhibit XV-1a-b
Percentage of organizations with benefits versus all respondents

a. Location

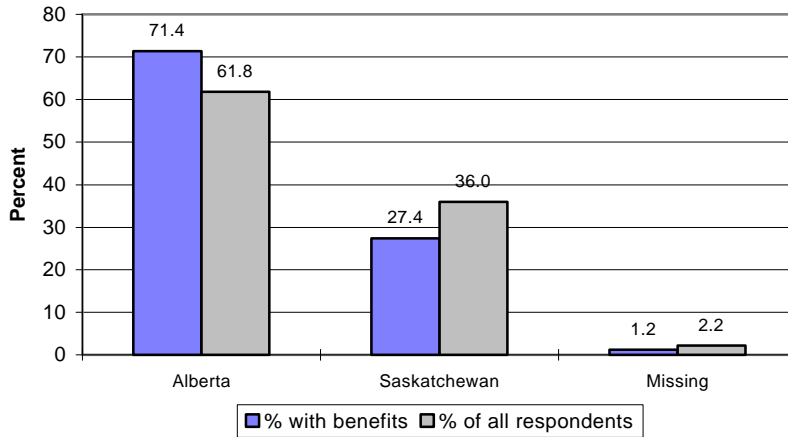
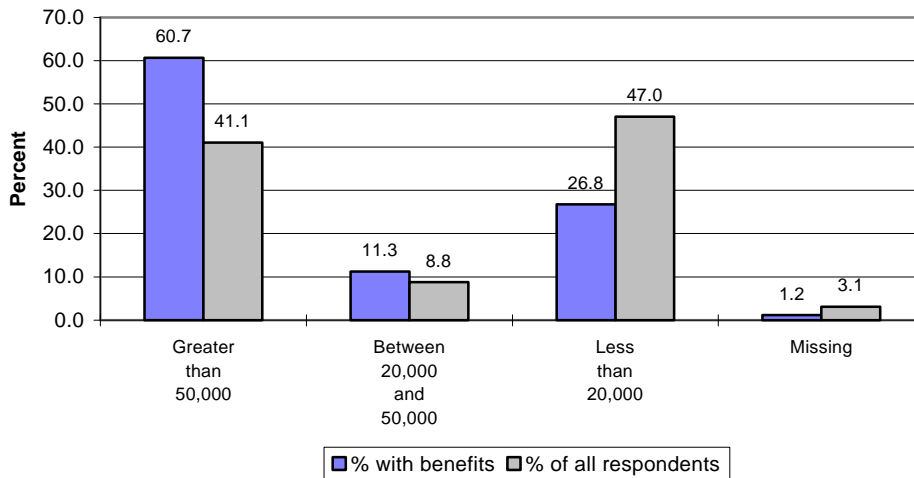


Exhibit XV-1b illustrates the percentage of respondents with benefits by size of municipality compared to the total number of respondents represented. Respondents in municipalities of greater than 50,000 tended to be more likely to provide benefits than those in smaller municipalities.

b. Size of municipality



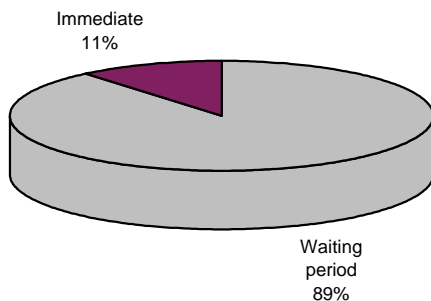
B. Group life insurance

Exhibits XV-2a-h provide an overview of group life insurance coverage. Of all respondents with employee benefit plans for Second Level Managers and Managers of Volunteers, 96.5% offer group life coverage. 89% of organizations require a waiting period before accessing life benefits. The typical waiting period is 3 months (68%). The most common coverage level is 2x annual salary (53%). 24% of respondents offer coverage levels between 1 and 2x salary. It is common for the employer to contribute to the premium for life insurance coverage, with 40% of respondents paying 50% of the premium cost and 50% paying 100%.

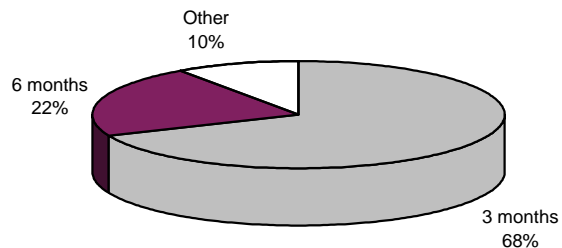
67% of respondents provide optional life coverage and 88% provide dependent life for the employee's spouse and/or children. The most common coverage level provided for the spouse is \$5,000, followed by \$10,000. Coverage for dependent children is typically \$2,500, followed by \$5,000.

Exhibit XV-2a-h Group life insurance

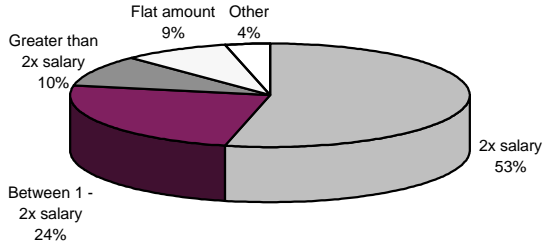
a. Group life insurance—eligibility (N=82)



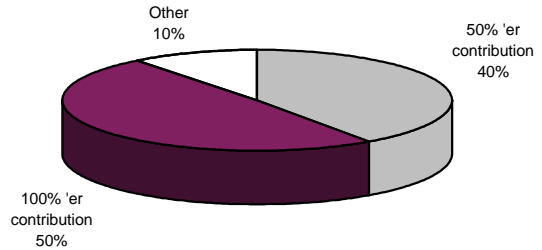
b. Group life insurance waiting period



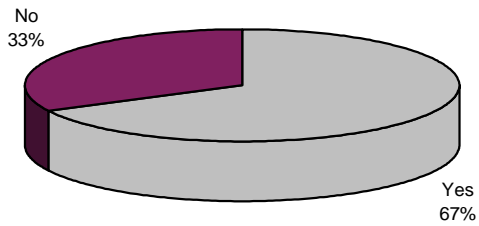
c. Life insurance—level of coverage contribution



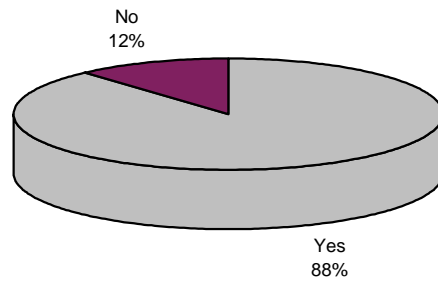
d. Percentage of employer to premium



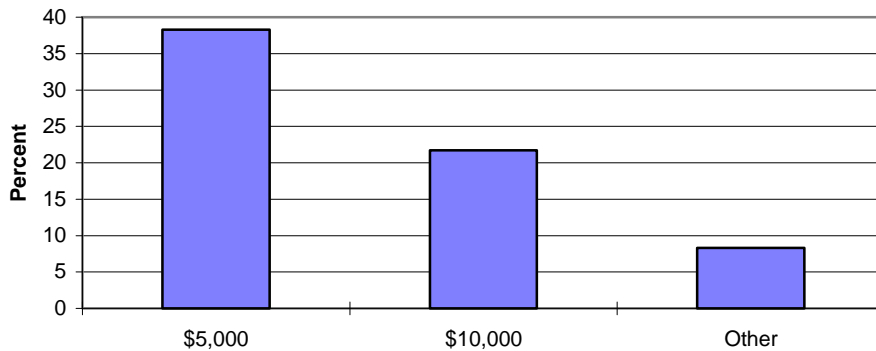
e. Optional life coverage spouse/children



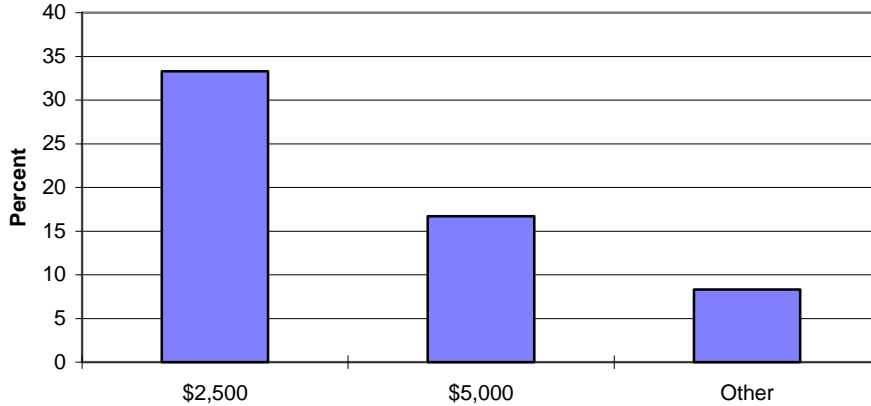
f. Dependent life for



g. Dependent life—spouse amount



h. Dependent life—child amount



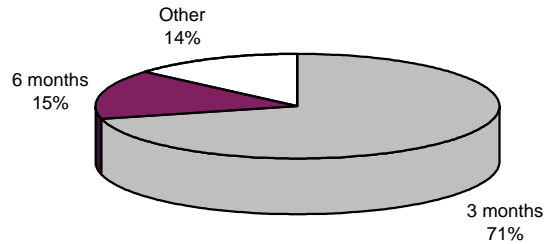
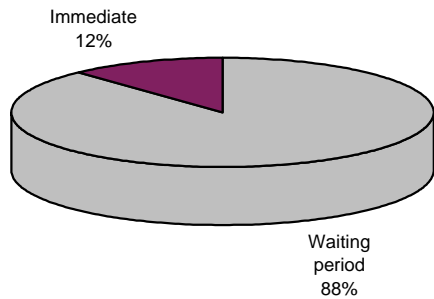
C. Accident insurance

Exhibits XV-3a-f provide an overview of accident insurance. 80% of respondents are eligible to participate in an accident insurance plan. 88% of organizations require a waiting period before accessing accident insurance benefits. The typical waiting period is 3 months (71%). 38% of respondents provide coverage of 2x the employee’s annual salary, while 24% provide a coverage level of between 1 and 2x annual salary. The majority of organizations do not provide any additional travel coverage (55%). Employers typically contribute to the premium for accident insurance—55% provide 100% contribution and 36% provide 50% premium contribution.

**Exhibit XV-3a-f
Accident insurance**

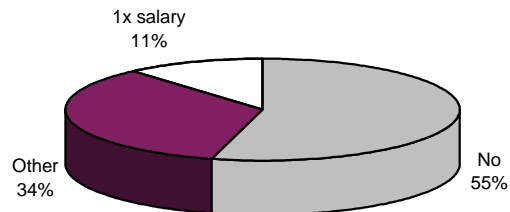
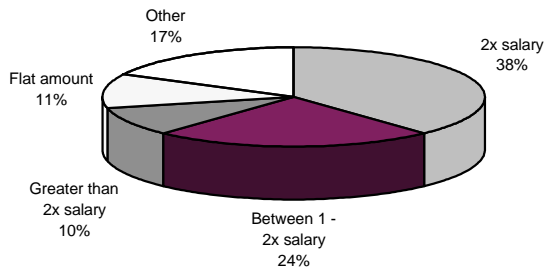
a. Accident insurance eligibility (N=68)
waiting period

b. Accident insurance—



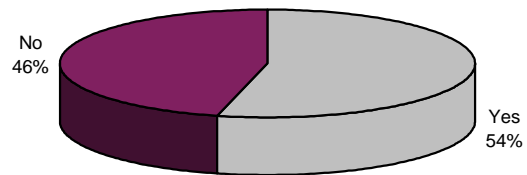
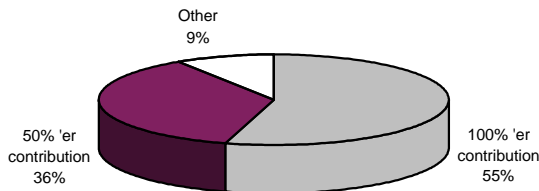
c. Accident insurance—level of coverage

d. Additional travel coverage



e. Percentage employer contribution to premium

f. Accidental death coverage



D. Disability insurance

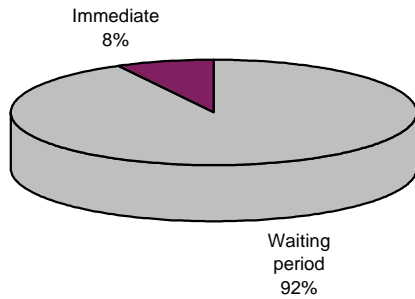
Exhibits XV-4a-h provide an overview of disability insurance. 91.8% of respondents are eligible to participate in a disability insurance plan. 92% of organizations require a waiting period. The typical waiting period is 3 months (69%). The most common level of coverage for short-term disability is 66.7% of salary (49%) with immediate access to coverage (41%). The most common benefit period is 119 days (28%). Employer

contribution to short-term disability premiums varies—31% contribute 0% of the premium cost, 31% contribute 100% and 30% contribute 50%.

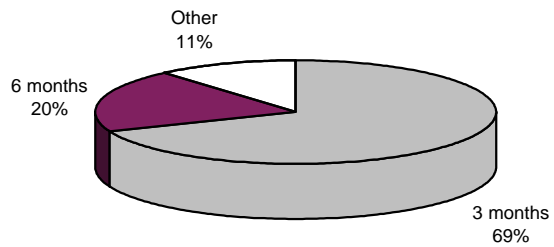
The most typical level of long-term disability coverage is 66.7% of salary (50%). Employer contribution to premium varies—46% do not contribute, while 24% contribute 50% and 19% contribute 100%.

Exhibit XV-4a-h
Disability insurance

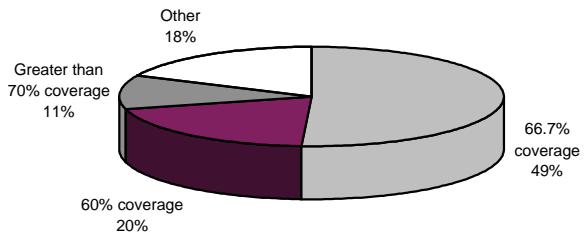
a. Disability insurance eligibility (N=78)



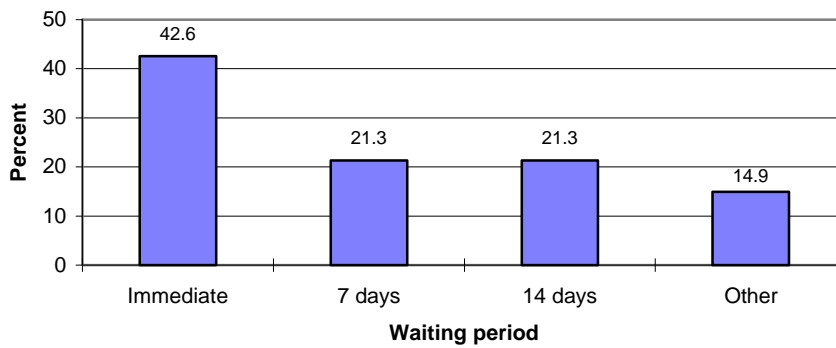
b. Disability insurance—waiting period



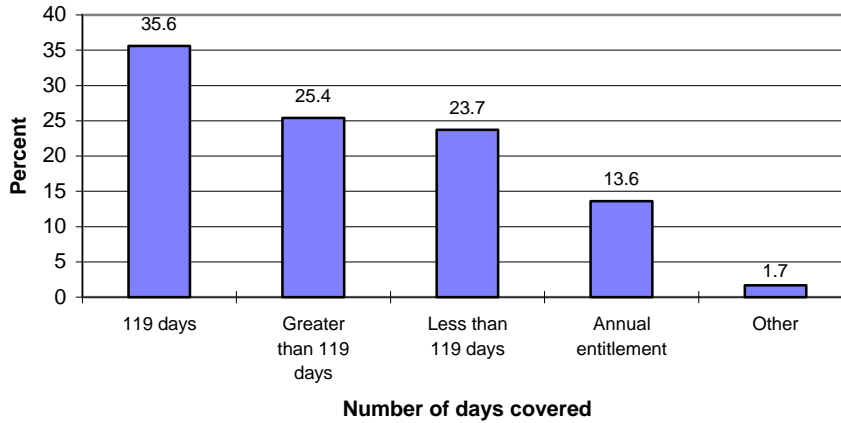
c. Short-term disability—level of coverage



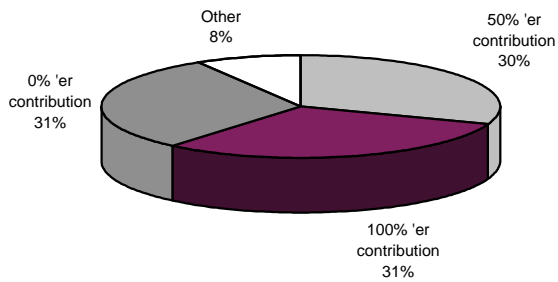
d. Waiting period for receiving short-term benefits



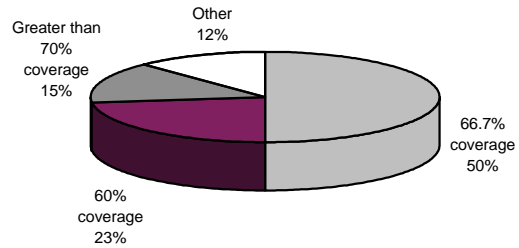
e. Number of days covered for short-term illness



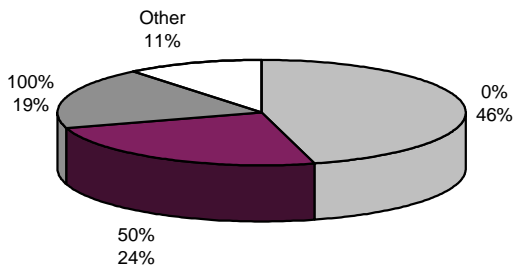
f. Percentage employer contribution to short-term disability premium



g. Long-term disability—level of coverage



h. Percentage employer contribution to long-term disability premium

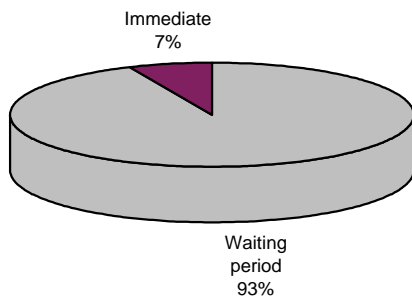


E. Health insurance

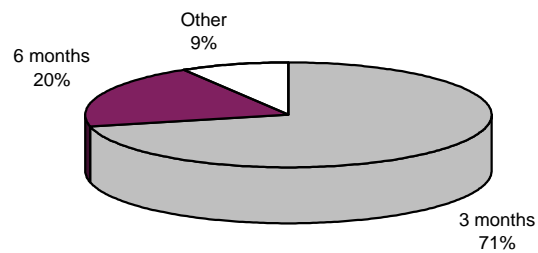
Exhibits XV-5a-e provide an overview of health insurance. 88.2% of respondents are eligible for health care coverage. 93% have a waiting period, with the most common waiting period being 3 months (71%). 60% of employers provide 100% reimbursement of eligible claims, while 36% provide 80% reimbursement. The majority of respondents did not have a health plan deductible (78%). Employers tend to contribute to the premium—41% of employers contribute 100%, while 44% contribute 50%.

Exhibit XV-5a-e Health care

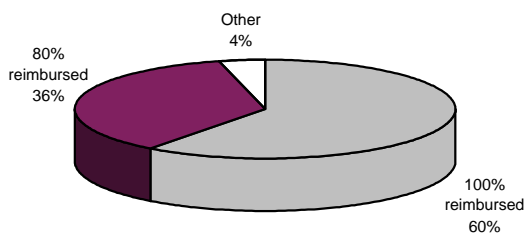
a. Health care eligibility (N=75)



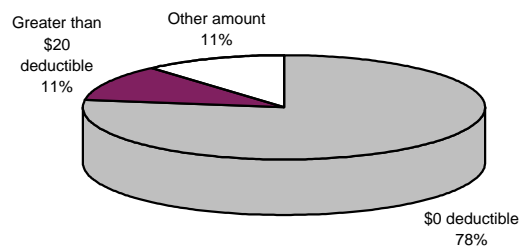
b. Health care—waiting period



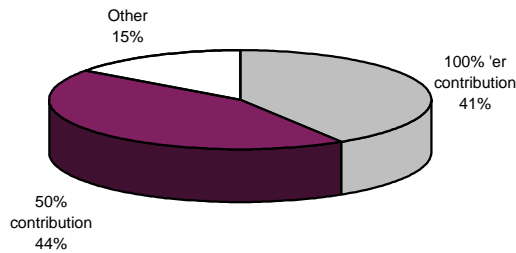
c. Percentage reimbursed



d. Deductible amount



e. Percentage employer contribution to premium



F. Dental insurance

Exhibit XV-6a-h provide an overview of dental coverage. 88.2% of respondents are eligible for dental coverage. 95% of respondents have a waiting period for benefits, with the most common waiting period being 3 months (64%). The majority (91%) of plans do not have a deductible. Coverage levels for dental varied, with the most common coverage levels as follows:

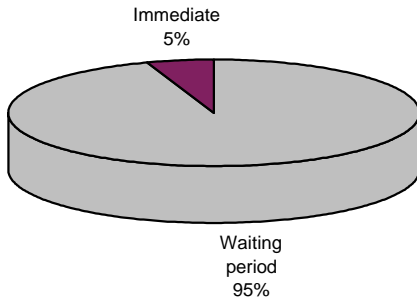
- Basic coverage—100% reimbursed (50%).
- Endodontic coverage—100% reimbursed (34%).
- Dentures—50% reimbursed (80%).
- Orthodontics—50% reimbursed (80%).

Employers typically provide some assistance with the premium, with 44% contributing 100%, and 42% contributing 50%.

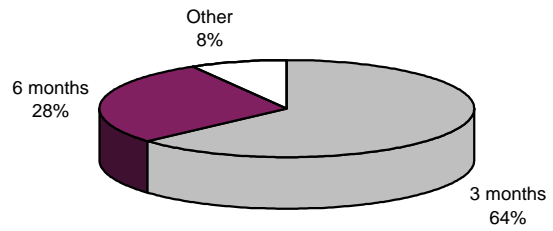
The most common annual maximum dental care amounts are \$1,500 for basic coverage, \$1,500 for endodontics/periodontics, \$1,500 for dentures/crown and \$1,500 (lifetime) for orthodontia. Approximately 20% of respondents had a maximum coverage level of \$1,500 per year combined for all dental services; while another 9% have a combined maximum of \$2,000 per year and 7% have less than \$1,500 per year combined.

Exhibit XV-6a-h
Dental care

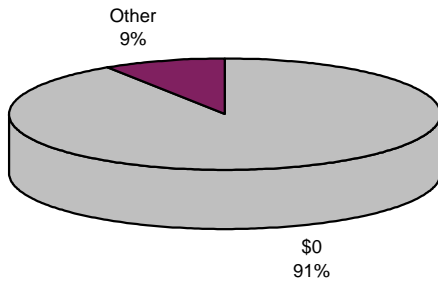
a. Dental care eligibility (N=75)



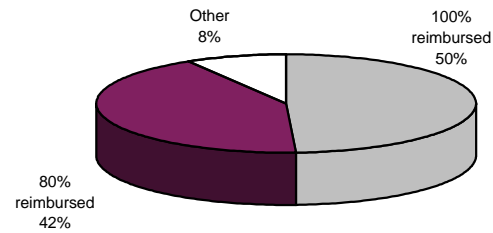
b. Dental care—waiting period



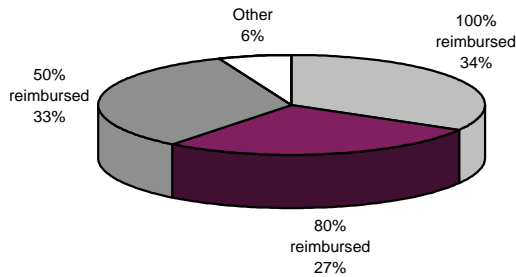
c. Dental care—deductible reimbursed



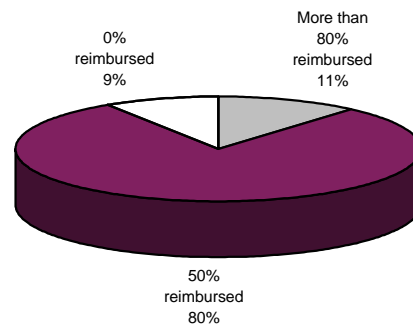
d. Basic coverage—percentage



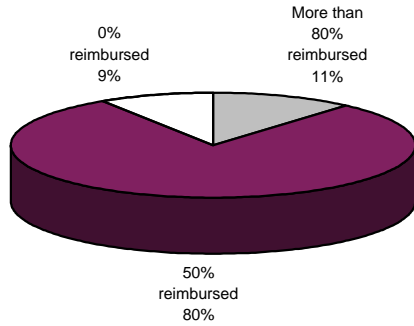
e. Endodontics—percentage reimbursed



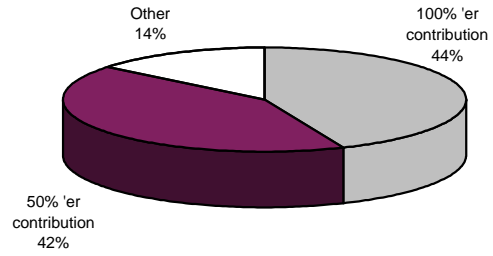
f. Dentures—percentage



g. Orthodontia—percentage reimbursed contributions to



h. Percentage employer contribution premium



XVI

Other Non-Financial Benefits

This chapter includes information regarding other non-financial benefits. The types of benefits analyzed include:

- Vacation.
- Statutory holidays.
- Leaves of absence.
- Overtime.
- Car allowance.
- Educational support.

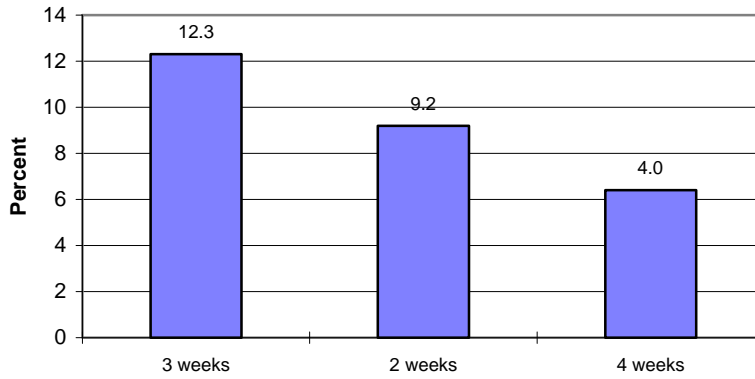
The data includes all paid positions. Due to the diversity of submissions, the respondent data has been clustered to highlight the most common responses.

A. Vacation benefits

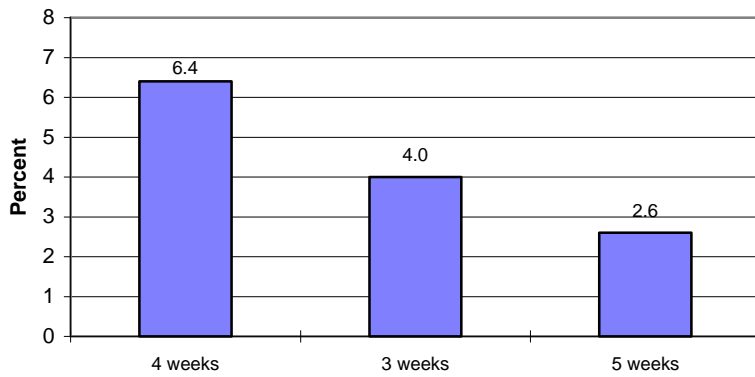
In Exhibits XVI-1a-c, the most frequently mentioned vacation benefits are illustrated for years 1, 5 and 10. After 1 year, 3 weeks vacation is the most common; after 5 years of employment 4 weeks vacation is typical and after 10 years between 4 and 5 weeks vacation is earned.

Exhibit XVI-1a-c
Vacation entitlement (percentage of respondents)

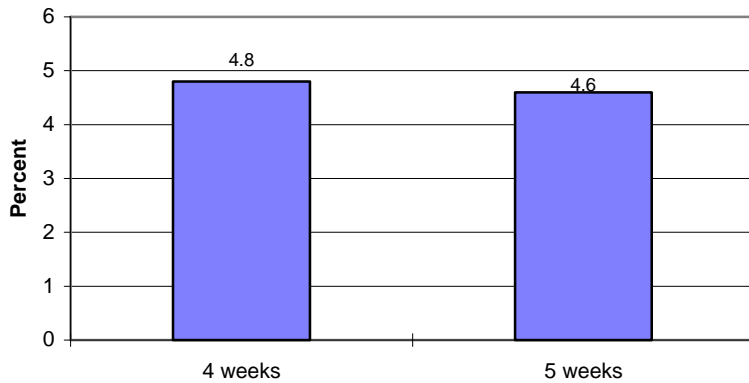
a. Vacation after 1 year



b. Vacation after 5 years



c. Vacation after 10 years

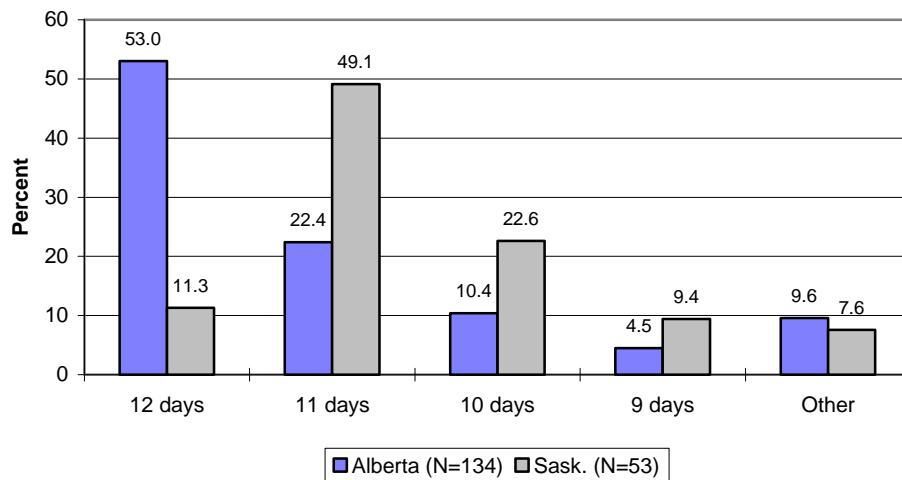


B. Statutory holidays

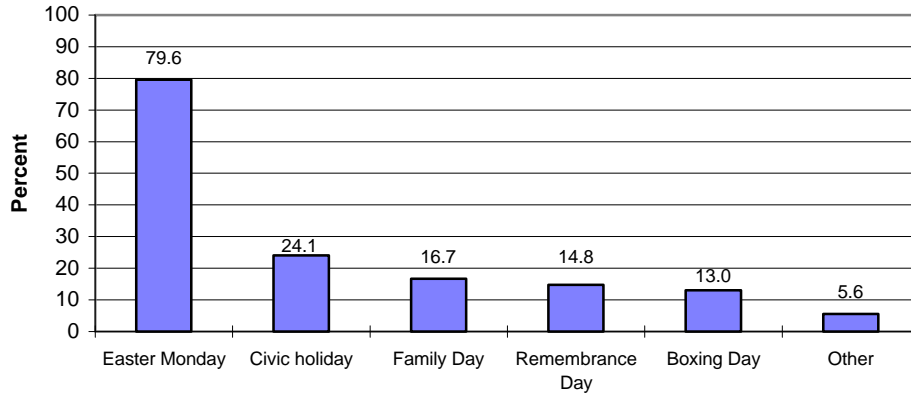
Exhibits XVI-2a-c provide an overview of respondent data for statutory holidays. Typical statutory holiday entitlements vary by province, with the majority of Alberta respondents receiving 12 paid holidays per year, while Saskatchewan respondents receive 11. This is due, for the most part, to the Family Day holiday in Alberta. The majority of organizations in Alberta and Saskatchewan do not offer Easter Monday as a paid holiday.

Exhibit XVI-2a-c Statutory holidays

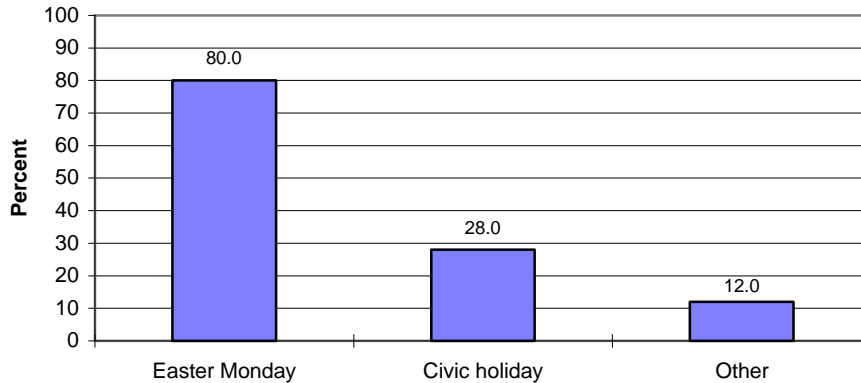
a. Number of statutory holidays



b. Excluded holidays—Alberta (N=54)



c. Excluded holidays—Saskatchewan (N=25)

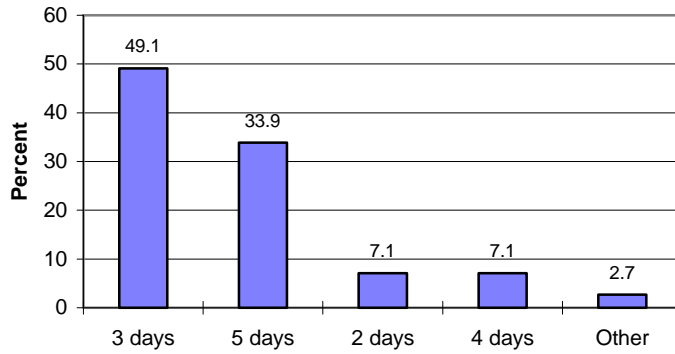


C. Leave of absence

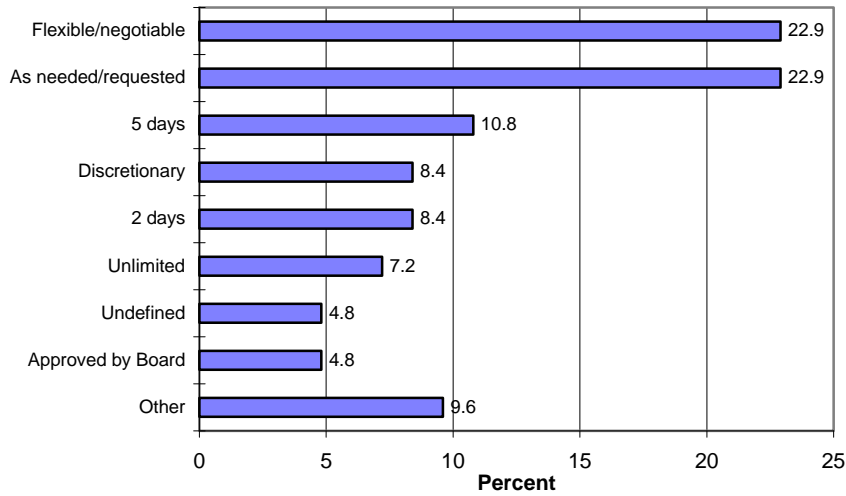
Exhibits XVI-3a-d provide an overview of paid compassion leaves provided by organizations. For immediate family, the most common leave is three days with pay (49.1%), while other unpaid days can be added based on criteria as defined in Exhibit XVI-3b. For other relatives, the most common number of leave days with pay is three (50.5%). Other unpaid leave days can be added based on the criteria as outlined in Exhibit XVI-3d.

Exhibit XVI-3a-d
Compassion leaves

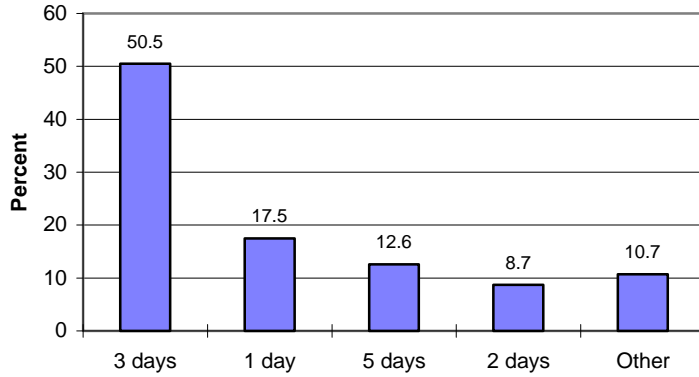
a. Immediate family—days with pay (N=11)



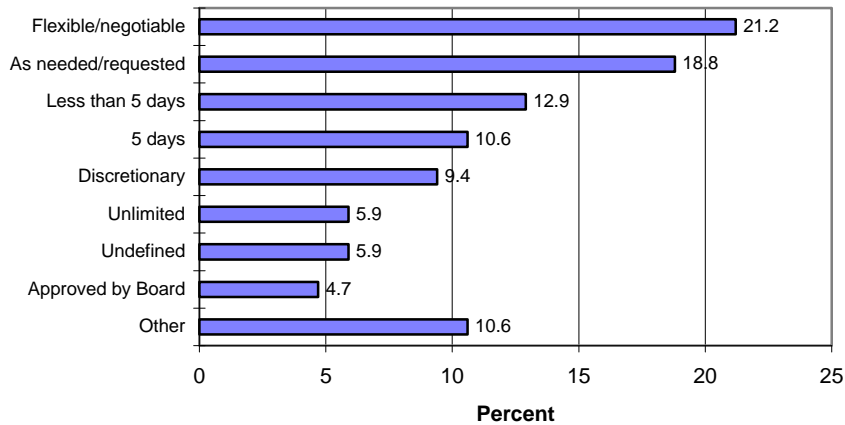
b. Immediate family—days without pay (N=85)



c. Relative—days with pay (N=103)



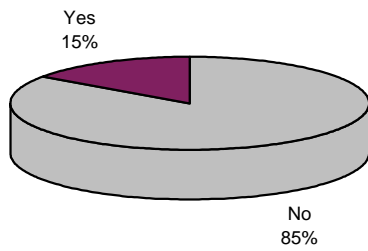
d. Relative—days without pay (N=85)



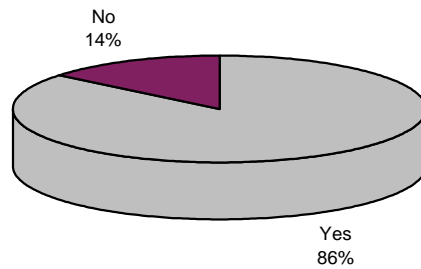
Exhibits XVI-4a-f provide an overview of other leaves of absence. As is indicated in Exhibits XVI-4a-b, 15% of organizations provide maternity leave with pay, while 86% provide maternity leave without pay. Paternity leave is illustrated in Exhibits XVI-4c-d, 14% of organizations provide paternity leave with pay, while 73% provide paternity leave without pay. Exhibits XVI-4e-f provide an overview of the percentage of organizations providing adoptive leave. 15% offer adoptive leave with pay, while 75% offer adoptive leave without pay.

Exhibit XVI-4a-f Maternity, paternity and adoptive leaves

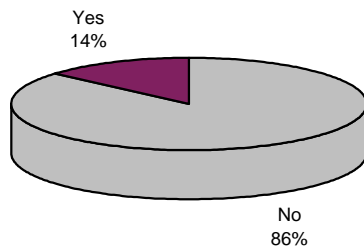
a.) Maternity leave - with pay (N=125)



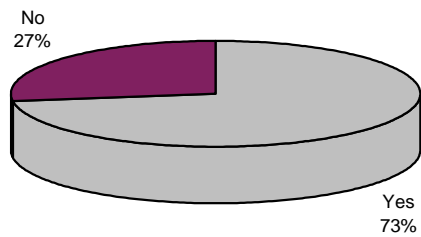
b.) Maternity leave - without pay (N=154)



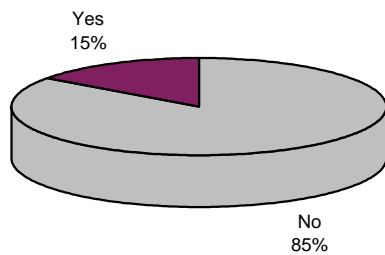
c.) Paternity leave - with pay (N=125)



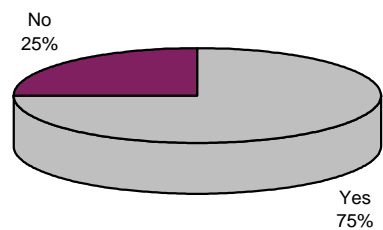
d.) Paternity leave - without pay (N=143)



e.) Adoptive leave - with pay (N=127)



f.) Adoptive leave - without pay (N=144)

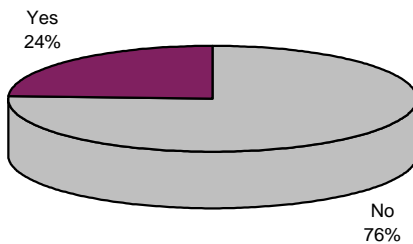


D. Overtime policies

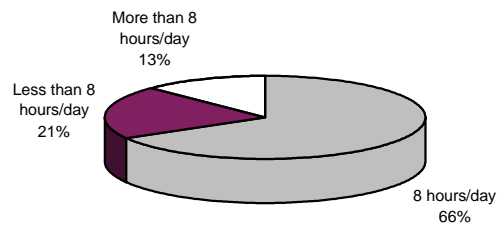
Overtime policies are illustrated in Exhibits XVI-5a-f. 24% of organizations offer paid overtime for the Executive Director, Second Level Manager or Manager of Volunteers. Of those organizations that pay overtime, the most common policy is to pay after 8 hours per day (66%) or 40 hours per week (61%). The most common overtime rate is 1.5 times salary. 93% of those paying overtime do allow employees to take time off in lieu of pay. 53% of respondents felt their organization expected them to volunteer time.

Exhibit XVI-5a-f Overtime—availability and rate

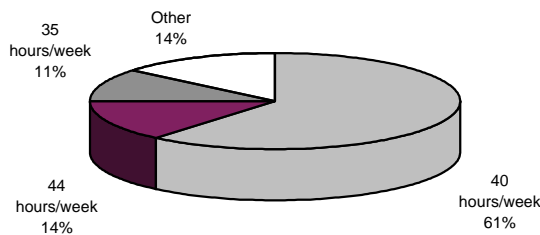
a.) Paid overtime (N=194)



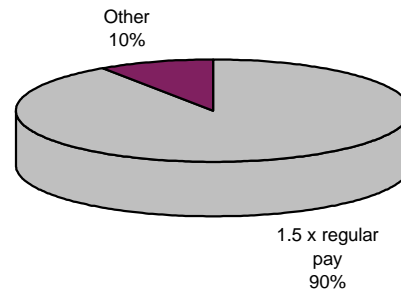
b.) Overtime paid after (hours/day) (N=24)



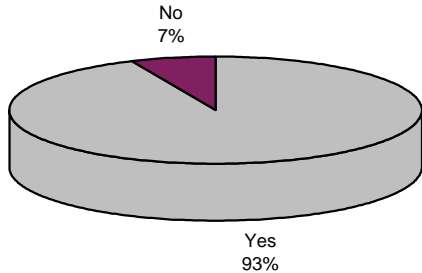
c.) Overtime paid after (hours/week) (N=36)



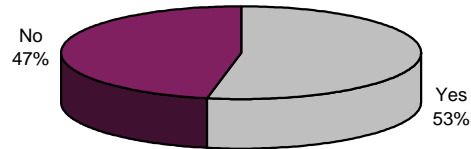
d.) Overtime rate (N=42)



e.) Time off in lieu of pay (N=180)



f.) Volunteer time expected (N=185)



E. Miscellaneous

Miscellaneous policies are illustrated in Exhibits XVI-6a-j. Jury duty policies are illustrated in Exhibits XVI-6a-b. 59% of organizations provide payment for jury duty and 51% provide payment for witness duty.

Education leave is provided without pay to 60% of respondents. Approval is typically required by the Board or senior management to access educational leave. Professional development reimbursement is provided by 78% of respondents. The minimum criteria are typically that the course must be work-related, beneficial to the organization and within the budget. Typically Board or senior management approval is required and the individual must successfully complete the course prior to reimbursement. The most frequently mentioned maximum amount for professional development were less than \$500 per year (17%). 15.9% of respondents indicated reimbursement greater than \$500 per year. Other maximums cited were variable amounts (10%), none (12%) and as the budget allowed (20%).

Flexible working hours are provided to 22% of respondents, with prior approval by senior management and are typically used to address issues related to short-term increases in work load or family responsibilities. Flexible working hours were permitted with prior approval by supervisor, as working conditions required or for contract positions.

Same sex benefits are provided by 25% of respondent organizations.

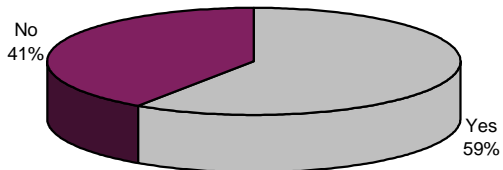
Paid Alberta Health Care coverage is provided by 45% of Alberta respondents.

The benefits plans and policies related to working conditions are made available to the majority of respondents through formal policies (65%). 28% are available on an ad hoc basis, and 7% through a combination of formal and ad hoc policies.

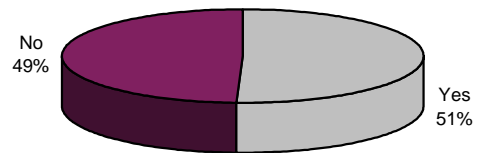
78% of respondent organizations provide sick time to their employees. The most common amount of sick time is 15 days per year (27.4%), followed by 18 days per year (21.7%).

Exhibit XVI-6a-j Other benefits

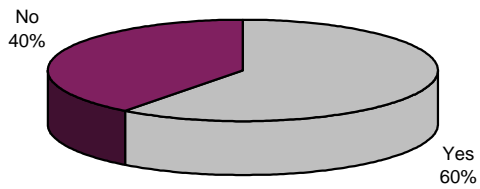
a.) Payment for jury duty (N=168)



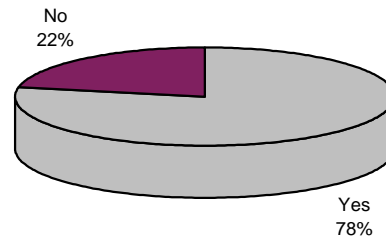
b.) Payment for witness duty (N=166)



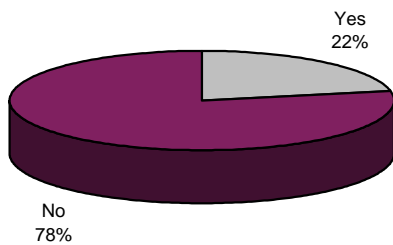
c.) Education leave without pay (N=166)



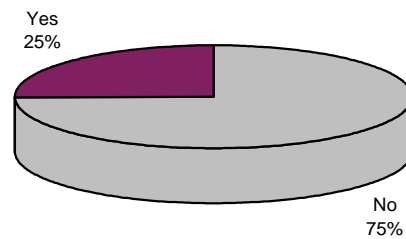
d.) Professional development reimbursement (N=178)



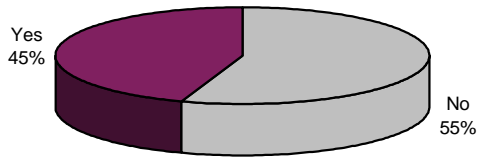
e.) Flexible working hours (N=191)



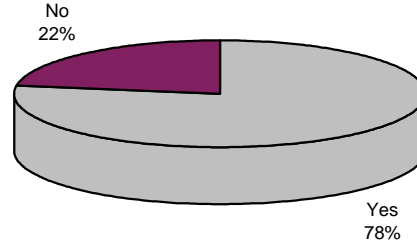
f.) Same sex benefits (N=158)



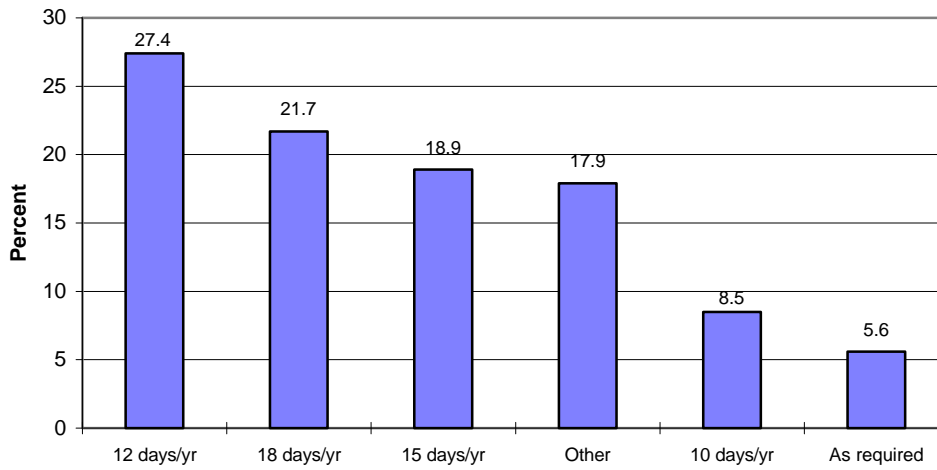
g.) Alberta Health Care (AB respondents only) (N=130)



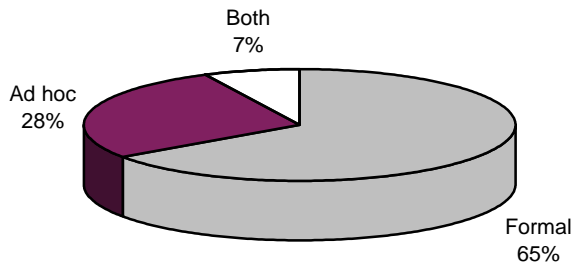
h.) Sick/absentee policies (N=180)



i.) Amount of sick time (N=106)



j.) Benefits policies - formal or ad hoc (N=178)

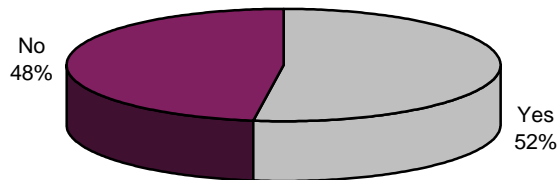


F. Pension plans

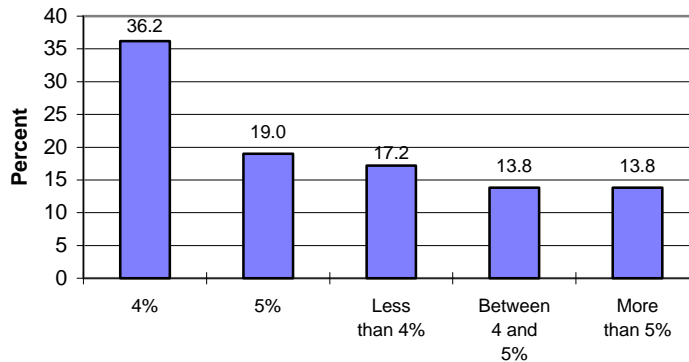
Exhibits XVI-7a-d provide information regarding respondent pension plans. 52% of respondents have a pension plan. The most common plans provide for a 4% employee contribution and an employer contribution of 4% or less. The most common type of plan is an RRSP (46.1%), followed by a defined contribution pension plan (34.8%).

Exhibit XVI-7a-d Pension plan—contribution and type

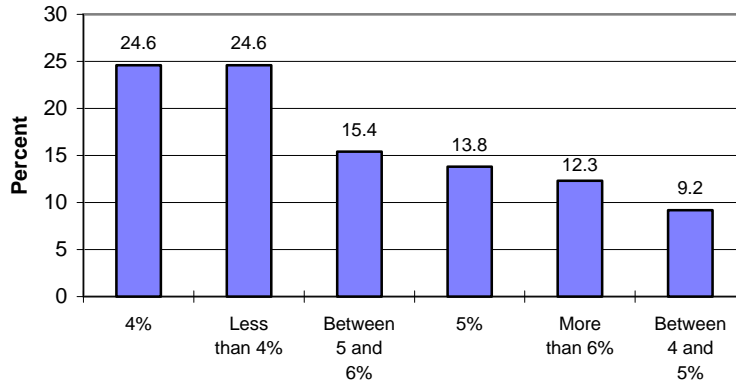
a. Pension plan (N=159)



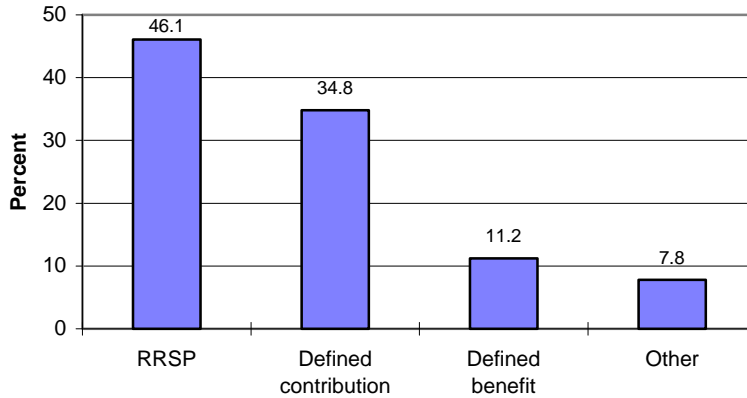
b. Employee contribution—% of salary (N=64)



c. Employer contribution—% of salary (N=65)



d. Type of pension plan (N=89)

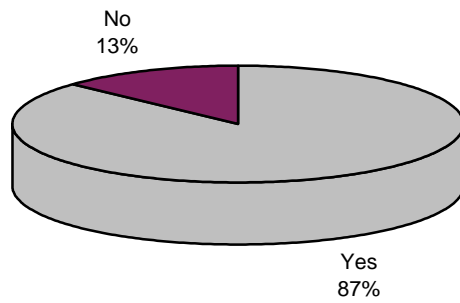


G. Car allowance and reimbursement

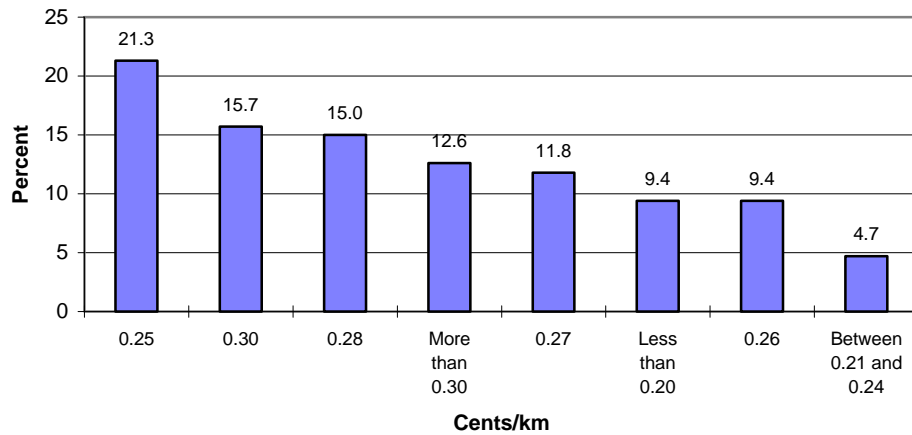
Exhibits XVI-8a-f provide an overview of mileage, car and parking policies. Mileage reimbursement is provided by 87% of respondents, with the most common amount being \$0.25 per kilometer for both within (21.3%) and outside the city (24.2%). Car allowance is provided by 6% of respondents. For those who do provide a car allowance, 54% provide less than \$500 per year, and 46% provide more than \$500 per year. Parking is provided by 49% of respondents.

Exhibit XVI-8a-f
Car allowance and mileage reimbursement

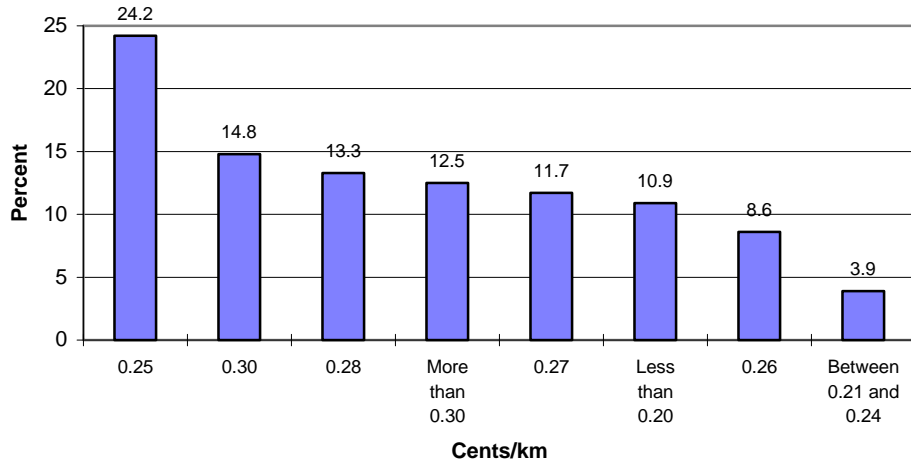
a. Mileage reimbursement (N=192)



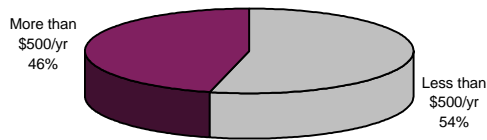
b. Mileage reimbursement—in city (N=127)



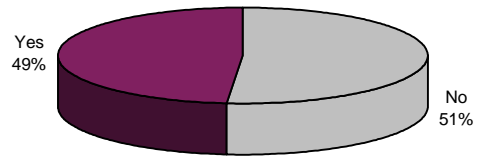
c. Mileage reimbursement—out of city (N=128)



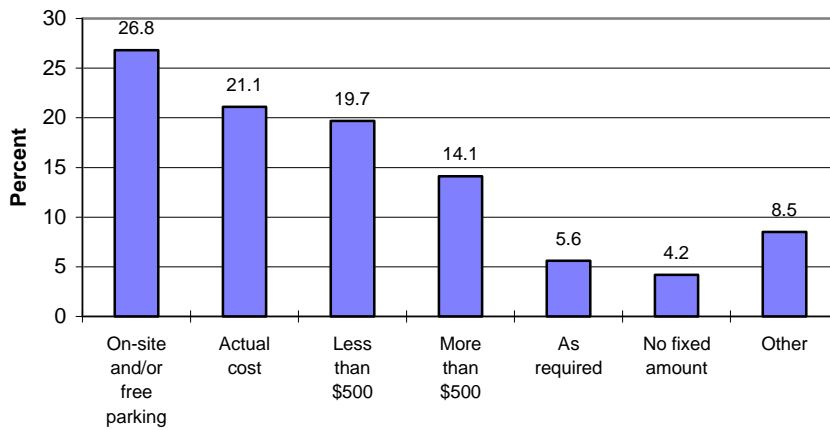
d. Car allowance amount (N=27)



e. Parking (N=179)



f. Parking amount paid (N=71)



XVII

Summary And Conclusions

This study generated considerable interest within the sector and will be important in helping all of us further our understanding of compensation issues for charitable organizations.

The charitable sector is varied in terms of the type, size and location of organizations in the sector. This variability leads to significant inconsistency in salary and benefit levels and, on the surface, makes it more difficult to draw definitive conclusions. When the data is analyzed based on factors that typically influence salary levels, such as the organization's size, location and industry, there is much more consistency in salaries and the differences become more understandable.

This data provides a variety of information and analysis that can be used to help us better understand compensation within the charitable sector. When reviewing and assessing the data, each reader of this report must understand the variety of factors that impact salaries including those already mentioned, as well as the organization's philosophy and ability to pay. This report provides information regarding general trends and a "snapshot" of compensation in the charitable sector, however, must be interpreted cautiously and not used as the sole source of information for decision making regarding compensation.