

# Greater Kansas City Nonprofit Organizations & Associations 2021-22 Benefits Survey Report

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## About MCNL

The Midwest Center for Nonprofit Leadership (MCNL) is the nonprofit research and leadership development center of the Department of Public Affairs of the Henry W. Bloch School of Management at the University of Missouri – Kansas City. The mission of MCNL is to enhance the performance and effectiveness in the nonprofit sector through high-quality community-oriented education, applied research, problem solving and service. MCNL applies the resources and talents of the University and the sector to the problems and issues facing nonprofits so its members are better prepared to serve their communities. MCNL creates opportunities for the leaders of this vital community to come together as colleagues to learn, network and support each other, and to encourage personal, professional and organizational renewal and effectiveness.

## Contact MCNL

4747 Troost Avenue  
Suite 207  
Kansas City, MO 64110

(816) 235-5720  
rezacm@umkc.edu  
www.mcnl.org

## About the Report

The 2021 Benefit Survey of Greater Kansas City Regional Nonprofit Organizations and Associations was researched and written by the staff of the MCNL with support from the Ewing Marion Kauffman Foundation in conjunction with our collaborating partners: Mid-America Chapter of the Association of Fundraising Professionals, Kansas City Society of Association Executives, Nonprofit Connect, and Support KC.

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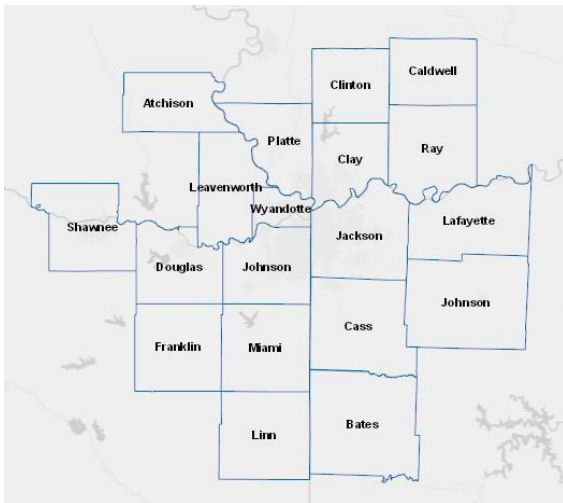
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# Introduction

This report outlines the results of the 2021 Greater Kansas City Nonprofit Organizations and Associations Benefits Survey. It provides an overview of current practices and trends for the provision of welfare & insurance benefits and paid time off practices for a variety of nonprofit organizations.

For this project, the Greater Kansas City area includes 19 counties in Kansas and Missouri. Nonprofit organizations and associations in the Greater Kansas City area provided information about benefits including: welfare & insurance and paid-time-off practices for full-time and part-time employees.



## Historical Context & Methodology

In 2004, MCNL took over a survey collecting salary information from the Center for Management Assistance. Periodically over the last 17 years, focus groups consisting of nonprofit executive directors, human resources directors, board members, and funders have been conducted to inform the development and revision of the survey. Survey questions are updated based on the feedback from the focus groups, collaborating partners, and other salary and benefits surveys from across the country.

In recent years, MCNL has divided the survey and resulting report. This report will cover benefits; salary will be addressed in a survey and report next year.

The survey was created using online survey software. The survey link was posted on MCNL's website and provided to our partner organizations to share with their constituents throughout the Greater Kansas City area. MCNL provides the survey for approximately two months with regular communication with our contacts to collect as much data as possible.

As a part of the data collection and organization, responses are entered into a database. Some survey responses were not included due to duplication, missing information, or because the organization was located outside of the project area. Governmental agencies are also excluded from this data. For any clarification of responses, contact with the participating organization is made. The data is then analyzed using statistical software to describe and visualize.

As you read the report, please note that not all tables and charts will add up to 100% due to rounding. If there are empty cells in a table, there were not enough responses in that category for analysis with anonymity. Finally, take care when comparing data across years. Since different organizations and associations participate in each survey, definitive comparisons cannot be made. Additionally, for an assurance of privacy, if singular responses are given for any category, the data is not detailed in the tables. A threshold must be met to report a statistical average and other figures.

# Using This Report

## **Use Relevant Information**

Use the information that is most relevant to the type of size of your organization. For this report, organizations have been assigned to an organization size category based on their reported annual budget.

## **Resources not Requirement**

This report is meant to be a resource to guide your decision-making, rather than a mandate or requirement. While we consider the information in this report to be a reasonably accurate reflection of the benefits practices of Kansas City nonprofit organizations, it has limitations. The responding organizations were not randomly selected, so we cannot make definitive statements about the benefits practices of the entire Kansas City nonprofit sector. What this report does provide is a general description of the benefits practices of nonprofit organizations in Kansas City as of August 2021 and changes anticipated in the coming year. Remember, the fact that a given benefits practice is common does not mean it is the ideal. Your benefits practices should be comparable to other nonprofit organizations of a similar type and size, but most importantly, it should reflect the core principles and values of your organization.

## **Definitions & Resources**

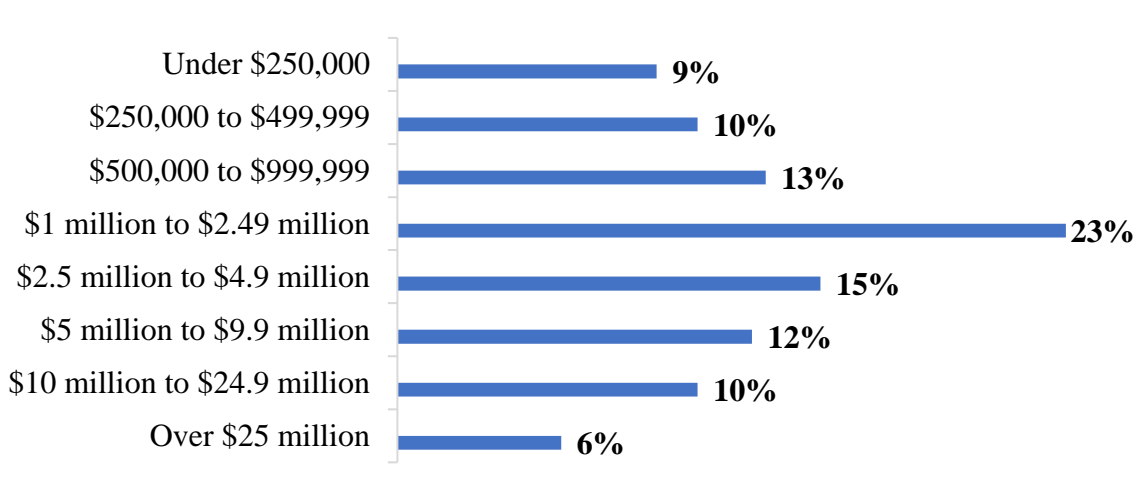
A list of definitions for key terms used in this report is available in Appendix A. Human resources management resources can be found in Appendix B.

# Participation

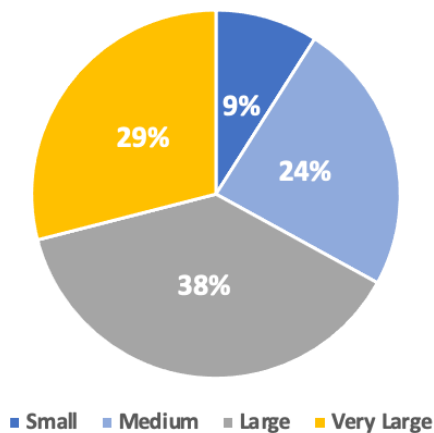
A total of 210 survey responses were included in the 2021 benefits survey. Of the total, 181 organizations were classified 501(c)(3), 2 were classified as 501(c)(4), 15 were classified as 501(c)(6), and 8 were reported as Other. Nonprofit organizations and associations may use different benefit practices, so the survey responses from 501(c)(6) organizations were also analyzed separately. Discussion of the 501(c)(6) results are in Appendix C.

## Organization Size

23% of responding organizations reported an annual budget between \$1 million and \$2.49 million. Just under 74% of responding organizations reported an annual budget between \$250,000 and \$9.9 million.



For this report, organizations have been assigned to an organization size category based on their reported annual budget.



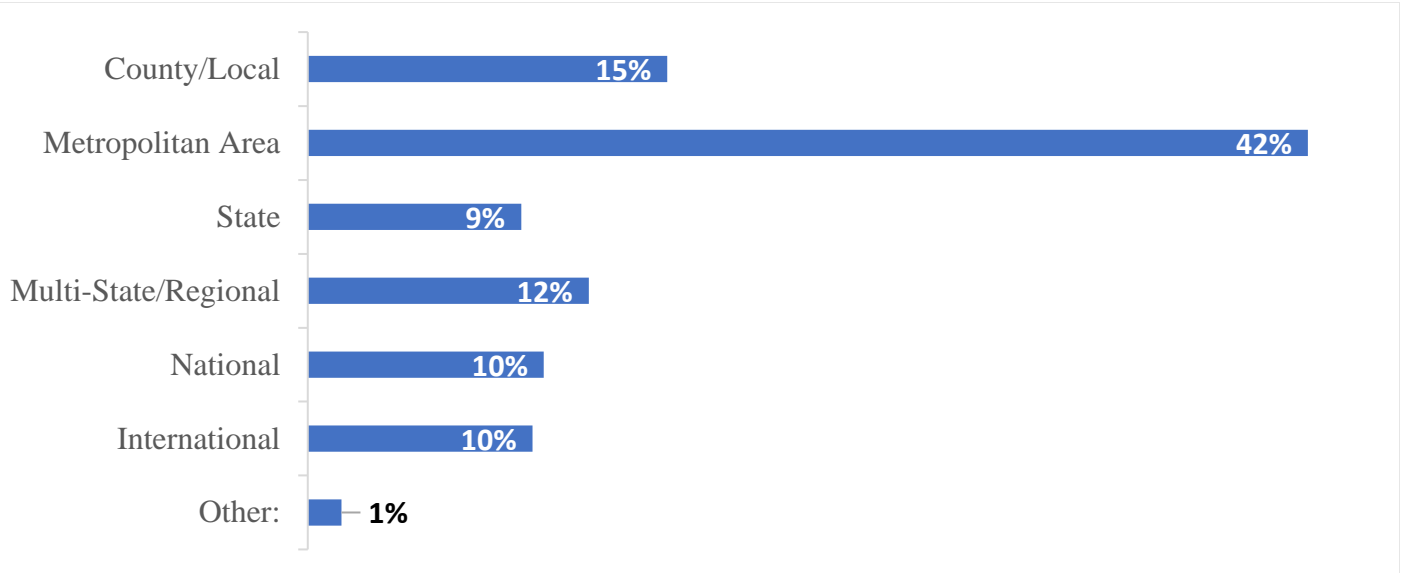
Organization Size:	Annual Budget:
Small	Under \$250,000
Medium	\$250,000 to \$999,999
Large	\$1 million to \$4.9 million
Very Large	Over \$5 million

## Geographic Scope

Another factor to consider is the geographic scope, or service area, of an organization. Of responding organizations, 42% reported the metropolitan area as their service area.

**Over half of responding organizations operate at the county/local level or the metropolitan level.**

### Regional Breakdown:



## Type of Organization

Organization type refers to the mission or purpose of the organization. Out of all responding organizations 20% identified as human services or multipurpose, organizations serving multiple needs. Membership and Trade Association was the next highest reported organization type with 8% of responding organizations.



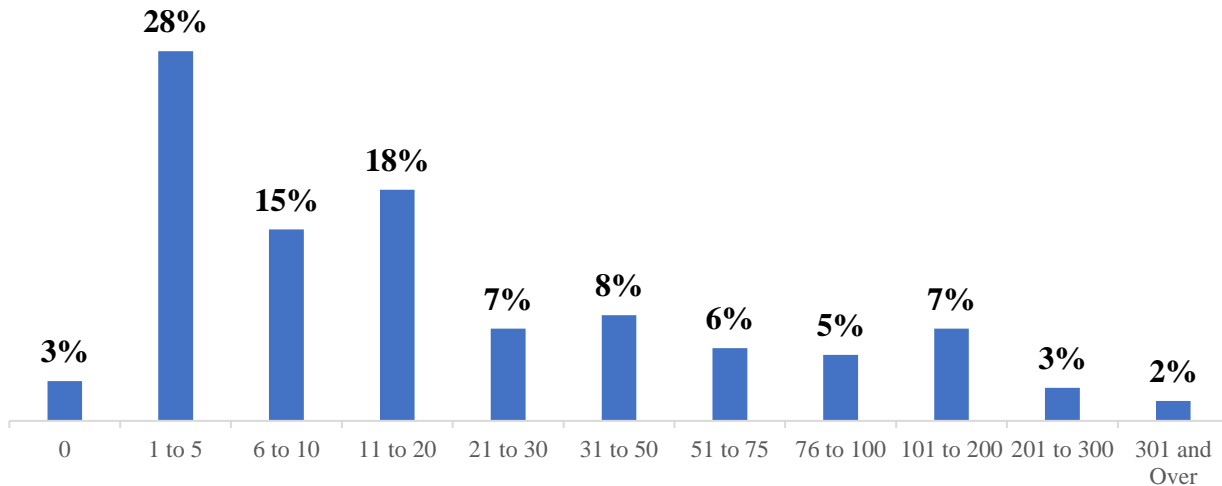
# Benefits Highlights & Trends

## Welfare and Insurance Benefits

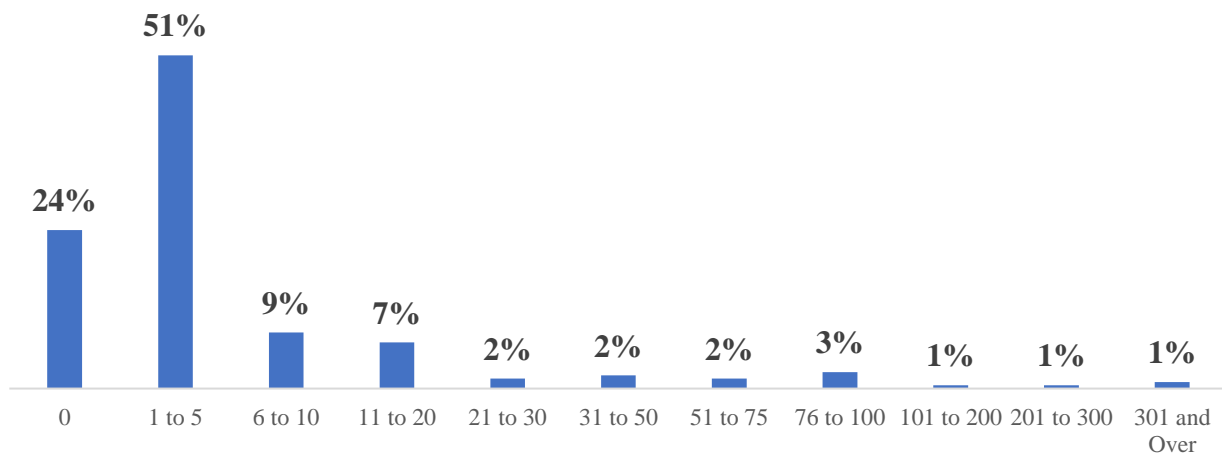
### Number of Positions

Of responding organizations, nearly 95% reported having paid employees. On average, responding organizations reported having 1 to 5 full-time employees and 1 to 5 part-time employees.

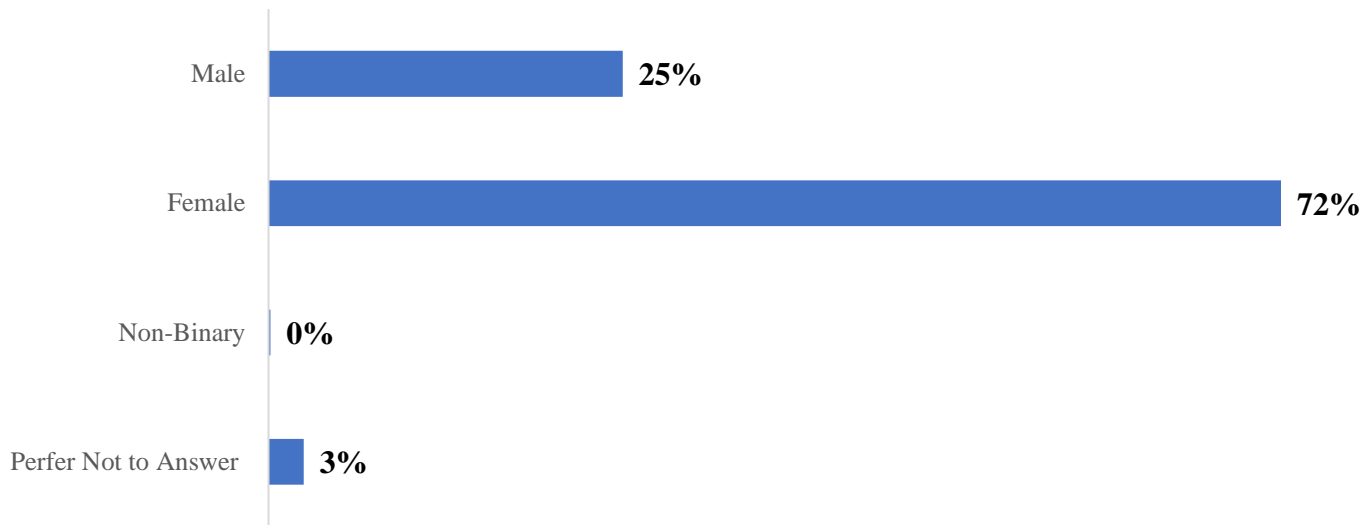
Full-Time Positions



Part-Time Positions



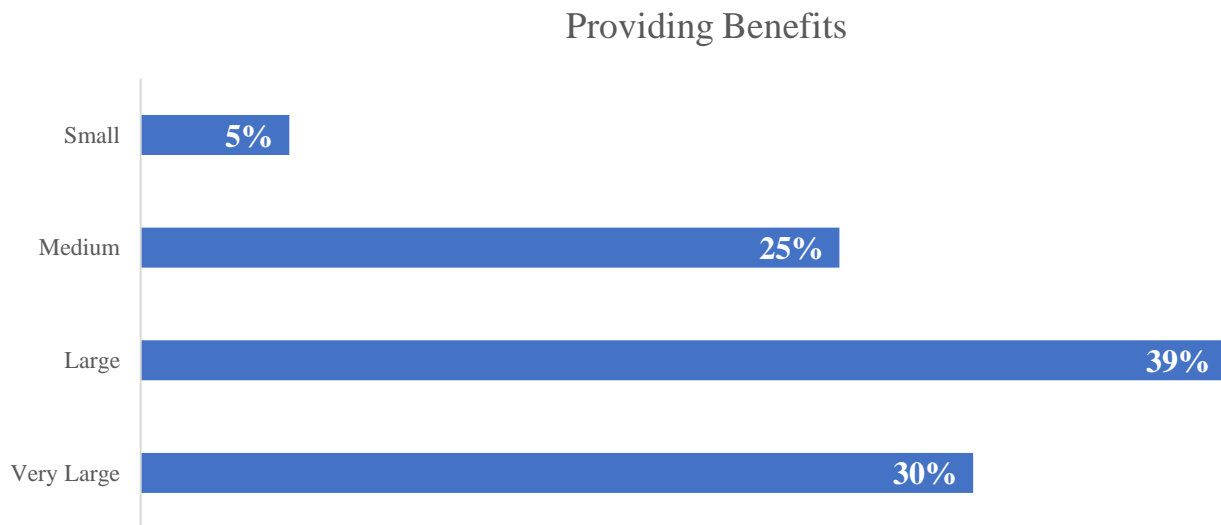
## Gender of Employees



## Welfare and Insurance Provision for Employees

Nearly three-quarters of responding organizations reported providing welfare and insurance benefits to their employees. A little more than 11% of responding organizations reported that they do not provide such benefits. Of those organizations reporting that they do not provide such benefits, more than a third are from small organizations.

Total organizations-Breakdown of those providing benefits:



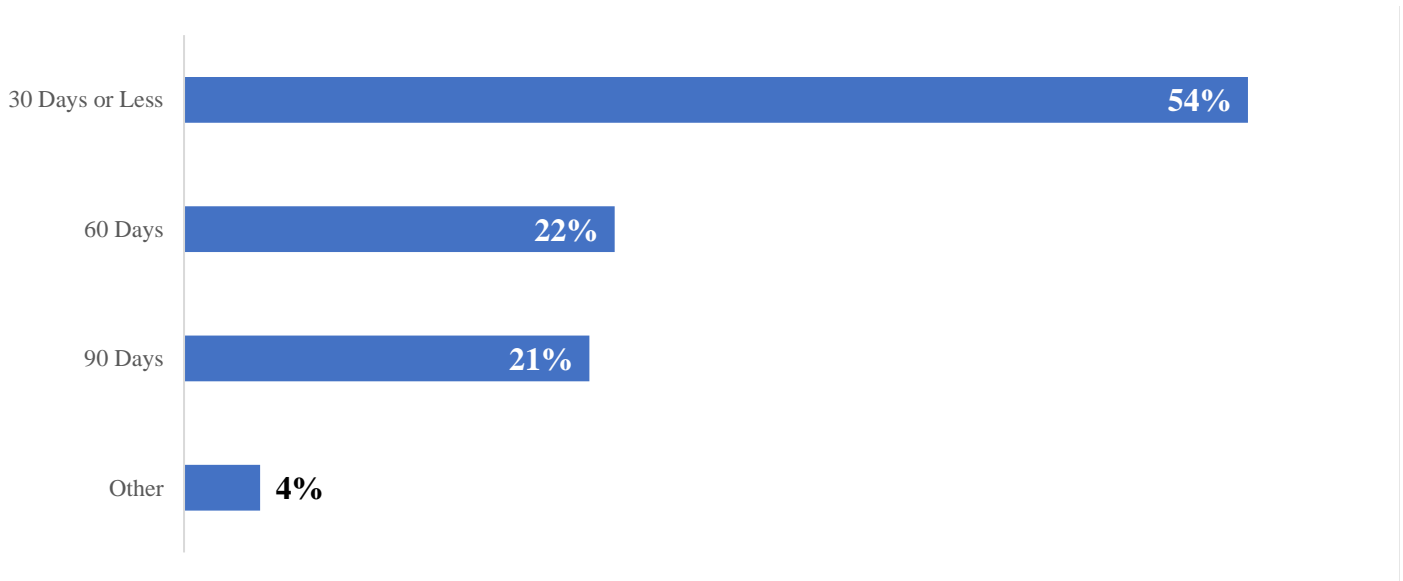
## Employee Eligibility

Nearly 98% of responding organizations provide welfare and some type of insurance benefits, but the majority report only offering this to their full-time employees.



For nonprofit employers that report providing insurance and welfare benefits for their employees (n=187), 72 organizations reported not having a minimum length of service required before an employee becomes eligible to receive such benefits, while 78 organizations reported a minimum length of time of service required, and 37 organizations did not answer the question. More than half of nonprofit employers that reported the provision of insurance and welfare benefits do not extend such benefits to unmarried partners of their employees.

**For organizations with a minimum waiting period, more than half reported a waiting period of 30 days or less.**



## Trends in Benefits

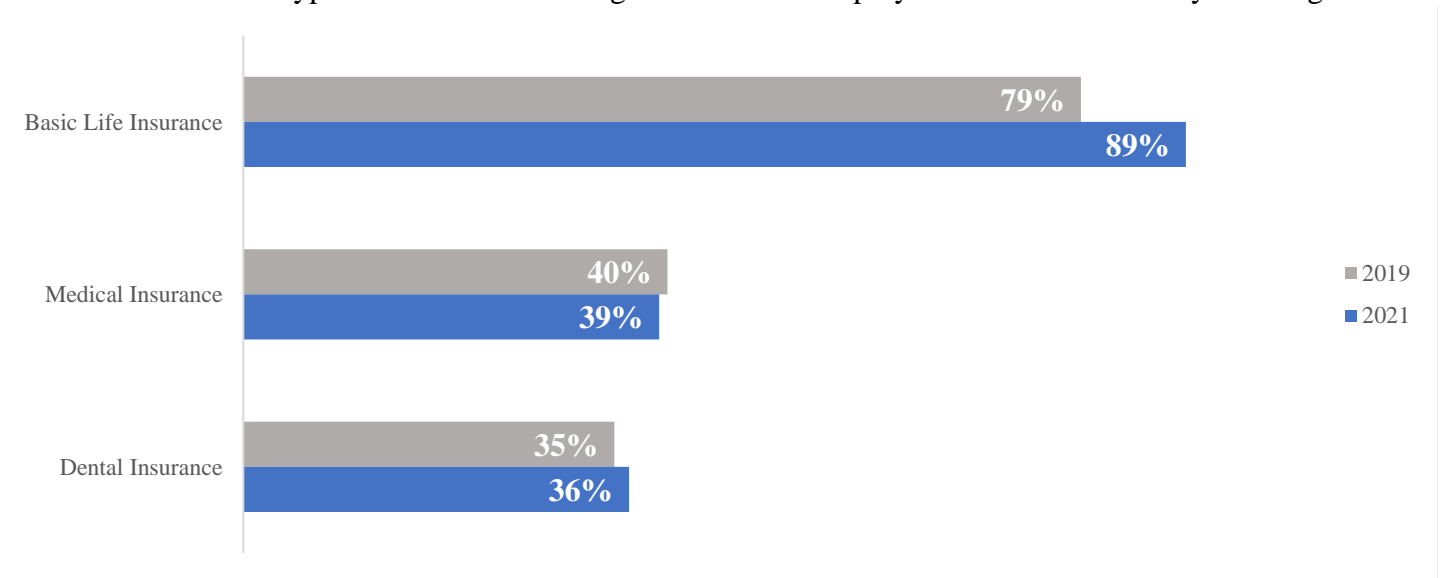
The array of benefits provided to employees by Kansas City organizations has changed relatively little since our last survey in 2016-2017. The provision of specific employee welfare and insurance benefits, listed by organization size category, is summarized in the table below.

Benefits Provided to Full-Time Employees	Percentages of Organizations That Report Offering This Benefit in 2021			
	Small Organizations (n varies)	Medium Organizations (n varies)	Large Organizations (n varies)	Very Large Organizations (n varies)
Basic Life Insurance	28.6%	44.4%	85.5%	97.7%
Basic Dependent Life Insurance	14.3%	11.5%	26.2%	57.1%
Optional Life Insurance	28.6%	22.2%	40.9%	71.4%
AD&D Insurance	14.8%	42.3%	61.7%	87.8%
Short-Term Disability	28.6%	30.8%	57.4%	71.4%
Long-Term Disability	28.6%	34.6%	60.7%	80.9%
Medical Insurance: employee	42.85%	77.77%	91.93%	90%
Medical Insurance: employee & dependents	28.57%	40%	70.96%	88.09%
Dental Insurance: employee	42.85%	62.96%	82.25%	85.36%
Dental Insurance: employee & dependents	42.85%	33.33%	66.12%	85.71%
Stipend to Purchase Insurance	28.57%	18.51%	8.06%	0%
Retiree Medical Insurance (under 65)	0%	3.84%	0%	4.87%
Retiree Medical Insurance (age 65 and over)	0%	3.84%	1.66%	7.31%
Long-Term Care Plan	0%	7.69%	6.66%	12.19%
Retirement: defined benefit plan	0%	3.84%	1.66%	12.19%
Retirement: defined contribution plan	14.28%	33.33%	75.40%	85.71%
Retirement: thrift savings plan	0%	7.69%	16.07%	21.95%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Share of Support for the Full-Time Employee

Among large organizations, the percentage that reported paying 100 percent of the cost for basic life and dental insurance for their full-time employees significantly improved only for the basic life insurance when compared to 2019 levels. Other types of insurance coverage for full-time employees remained relatively unchanged.



Among all organizations, only 37% reported that they paid 100 percent of the cost for their full-time employee's medical insurance. Large organizations reported the highest percentage, followed by medium and then very large organizations



Overall, nonprofit employers reported paying approximately 90% of health insurance costs for their full-time employees. Very large organizations have historically reported paying the majority of insurance expenses for their full time employees, but there was an increase in the number of large and medium sized organizations who indicated covering more of their full time employees health insurance costs.

### **Retirement Benefits for the Full-time Employee**

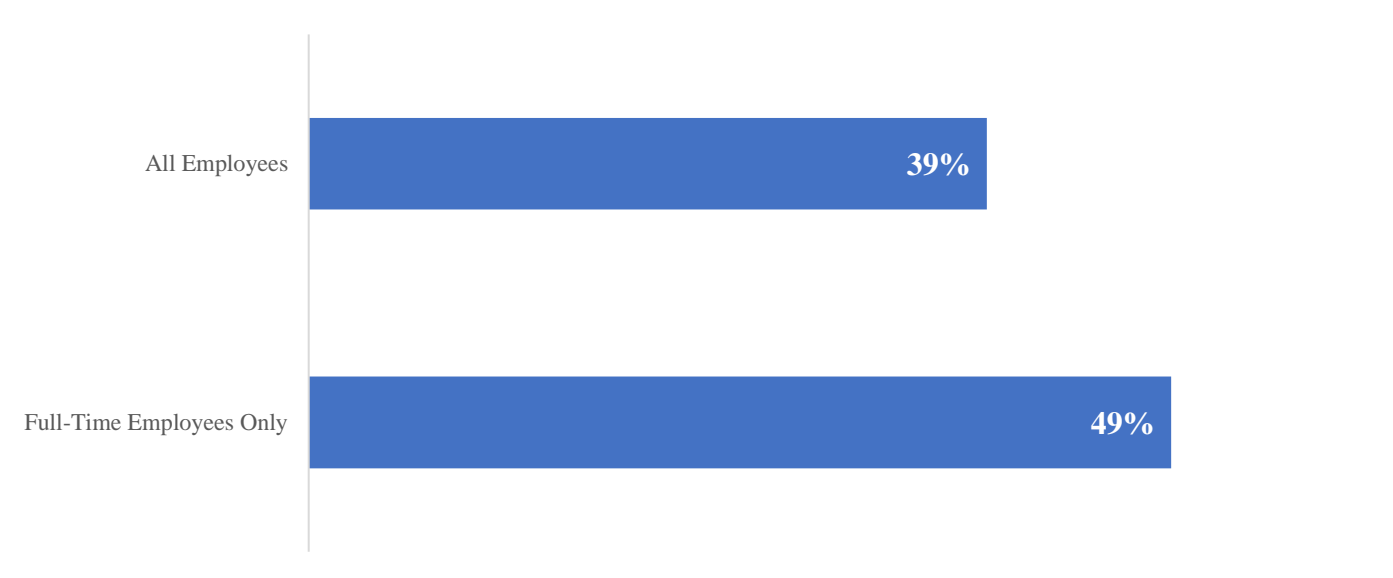
Limited retirement benefits are offered by the typical Kansas City nonprofit. The most common of any retirement benefit is the option for employees to participate in a defined contribution plan; 67% of responding organizations offer this option. The median percentage paid by nonprofit employers is 10%. The next most common is a Thrift (403b) plan; 15% of responding organizations offer this option and the median percentage paid for this benefit by nonprofit employers is 0% (employee pays all). The share of the cost that is paid by nonprofit employers varies widely across the sector; although, as would be expected, the larger agencies tend to be more likely to pay a greater share of such costs than the small or medium agencies.

# Paid Time Off Benefits

## Paid Time Off Benefit Trends

An important component of many organizations' benefits packages is paid time off. It appears that organizations have generally not changed their practices in any significant way regarding paid time off. Paid time off (PTO) benefits include sick leave, vacation leave, personal leave, holidays, and other miscellaneous time off (such as court service, bereavement leave, education, etc.).

**88% of participating organizations report providing paid time off benefits to their employees.**



**Among responding organizations that allocate separate time off for holidays:**

How many paid holidays are provided to employees per year?	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Small Organizations (Budgets Under \$250,000)						
Medium Organizations (Budgets Between \$250,000-\$999,999)	10	10	10	10	6.5	0
Large Organizations (Budgets Between \$1 Million and \$4.99 Million)	10.8	10	10	10.6	6.5	0
Very Large Organizations (Budgets Over \$5 Million)	10	10	10	9.95	6.5	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell. \* Indicates no single mode for the specific practice.*

## Vacation Leave

Among responding organizations, it is most common to provide 10 vacation days per year for the full-time employee with at least one year of experience; those with 10 or more years of experience most commonly

receive 20 days per year. Compared to previous years, the average number of vacation days provided to full-time employees at all experience levels remained relatively unchanged.

Employee's Years of Service	Full-Time Employees: Number of Days		Part-Time Employees: Number of Days	
	Average	Median	Average	Median
Less than 1 year	11.5 (n=134)	10	4 (n=116)	0
1 year	13.8 (n=135)	12	5 (n=119)	0
2 years	14.3 (n=132)	14	5 (n=115)	0
3 years	15.3 (n=133)	15	5 (n=116)	0
5 years	18.5 (n=133)	18	6 (n=116)	0
10 years	22 (n=127)	20	7 (n=112)	0
15 years	23.2 (n=125)	20	7.4 (n=112)	0

### Leave Carry-Forward

A limited number of organizations allow employees to carry accrued unused leave days forward to the following year. Many differentiate between types of leave to include: general combined leave, sick leave, and vacation leave days. Among responding organizations, 56% (n=118) allow full-time employees to carry forward unused leave days to the following year. The average maximum number of days that can be carried forward for full-time employees was 36 days. A little less than a quarter of responding organizations (n=50) allow parttime employees to carry forward unused leave days.

Fewer responding organizations report that they allow their employees to carry forward unused sick days to the following year. Less than a third (n=63) allow full-time employees to carry forward unused sick days. Among those organizations that allow for such practice, the average number of days full-time employees are allowed to carry forward was 17 days. Only 13% (n=27) allow part-time employees to carry forward their unused sick days.

For those responding organizations that allocate paid time off for vacation, 56% (n=118) report that they allow full-time employees to carry forward unused vacation days to the following year. A much smaller percentage of organizations, 24% (n=50), report that they allow part-time employees to carry forward unused vacation days.

**Cash-Out at Termination** Some organizations allow employees to “cash out” unused vacation and/or sick days upon termination. Based on the results of this survey, organizations appear to allow employees to cash out vacation days at termination more frequently than they allow the cash out of sick days.

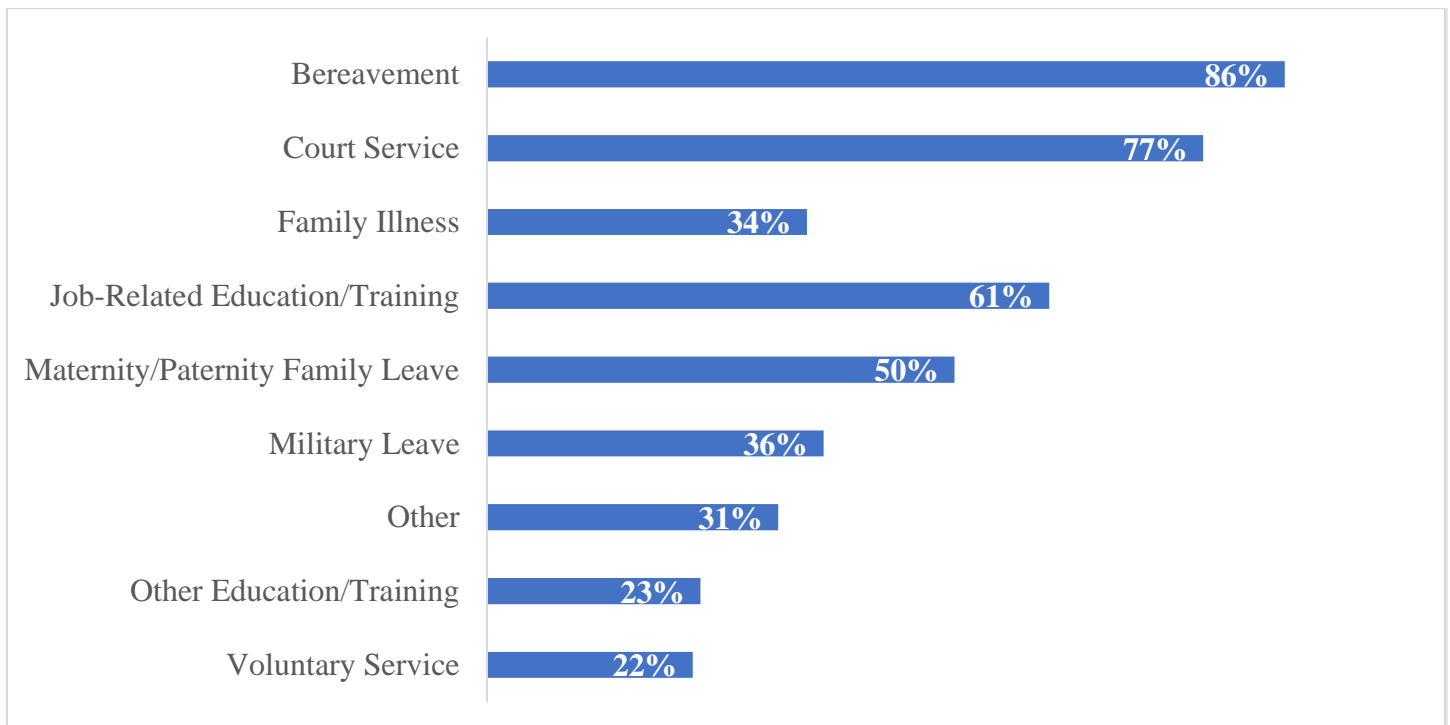
Among responding organizations, only 80% (n=121) allow full-time employees to cash out remaining vacation leave at termination. A smaller portion, 39% (n=58), allow part-time employees to cash out unused vacation days at termination. Among the organizations that allow for this practice, more than two-thirds 51% (n=57) place a limit on the number of days that may be cashed out.



Among responding organizations, 26% (n=41) allow full-time employees to cash out their unused sick days at termination. Only 14% (n=21) allow part-time employees to do the same.

### Other Forms of Paid Leave

Organizations often provide paid time off for specific purposes outside of vacation, illness, and holidays. Among responding organizations, the most common purpose for additional time off for **full-time employees** was for bereavement, followed by court service and job-related education/training.

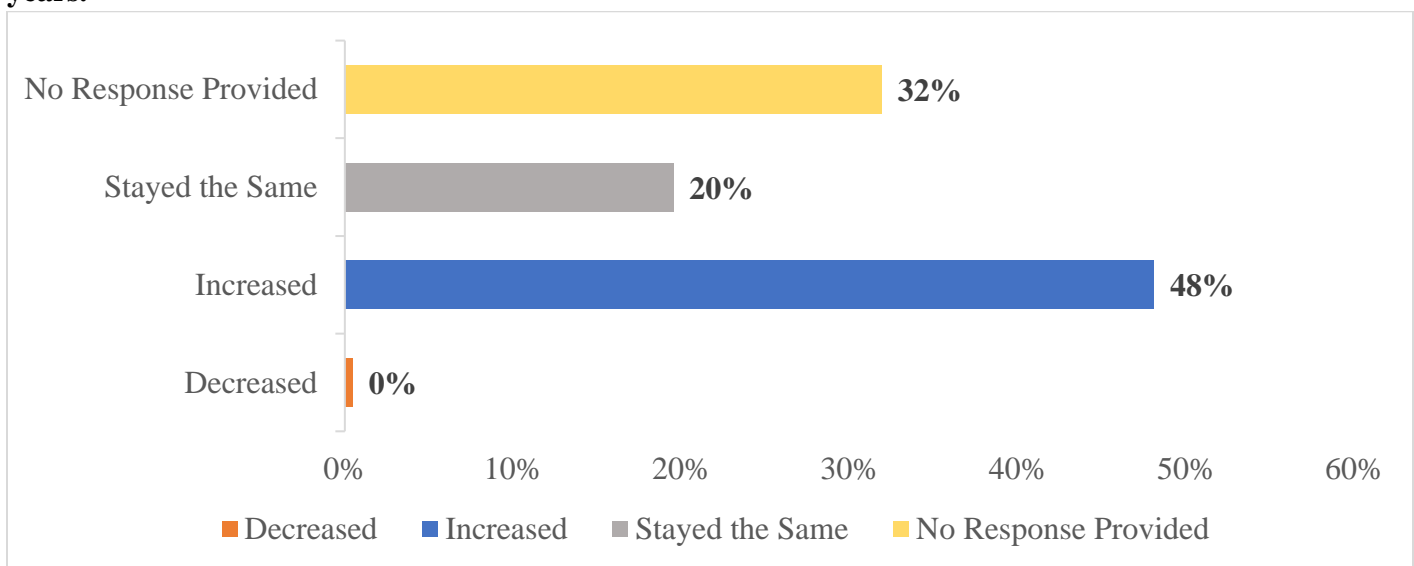


# Challenges

Kansas City nonprofit organizations express that finding the right balance of wellness offerings, paid time off, insurance, and other benefits continues to be a challenge. Organizations were likely presented with unique challenges in 2020 resulting in an assessment of their organizations' operations overall, and salary and benefits were likely a part of that assessment. Leaders in nonprofit management urge organizations to examine human resource policy and organizational change management particularly in response to the changes COVID-19 had on workplace demands, employment, and perspective of employees (Kuenzi et al., 2021).

# Opportunities

**48% of responding organizations report that the cost of providing benefits has increased in the last two years.**



**When asked whether their organizations have made any changes to their benefits in the last two years, responses included:**

- Switching to new insurance plans with higher deductibles.
- Increasing the mandatory waiting period before becoming eligible for insurance.
- Decreasing the employer share of the cost for dependent coverage.

Alternatively, organizations also reported finding creative ways to make their benefits packages more appealing to employees. Examples of this included:

- Closing the office over holiday breaks so employees do not have to use vacation time.
- Increasing the number of paid vacation and sick days.
- Increasing the number of floating holidays.

## Anticipated Benefit Plan Changes

When asked whether they anticipated eliminating or changing any benefits in the next year, 39% of responding organizations reported that they anticipate making changes to their benefit plans. Based on responses, many of the anticipated changes involved finding ways to reduce the overall costs associated with providing welfare and insurance benefits to employees, while still meeting the needs of their employees.

## Benefits Practices

### Employer Paid Disability Insurance: All Reporting Organizations

**Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?**

	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
<b>Percentage paid by employer</b>						
Number of organizations reporting data for this category (n)	76	11	83	13	86	12
100%	57%	55%	60%	62%	59%	33%
0%	28%	36%	17%	15%	21%	42%
Other/unknown amount	13%	9%	16%	15%	17%	25%
Median % paid for insurance, among all organizations of this group that reported data	100%	0%	100%	100%	100%	0%

## Employer-paid Dental Insurance: All Reporting Organizations

Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of organizations reporting data for this category (n)	107	90	18	14
100%	32%	3%	28%	0%
90-99%	11%	8%	17%	14%
80-89%	10%	4%	17%	0%
70-79%	3%	6%	0%	7%
60-69%	2%	2%	0%	0%
50-59%	3%	13%	6%	21%
40-49%	0%	1%	0%	0%
30-39%	2%	3%	6%	0%
20-29%	2%	1%	0%	0%
10-19%	2%	1%	6%	14%
0% (employee pays all)	20%	42%	11%	29%
Other/unknown amount	14%	14%	11%	14%
Median % paid for this insurance, among all organizations of this group that reported data	80%	0%	80%	10%

## Benefits Practices

### Employer-Paid Medical Insurance: All Reporting Organizations

Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	118	94	17	12
100%	32%	4%	18%	0%
90-99%	17%	5%	12%	17%
80-89%	22%	11%	35%	8%
70-79%	9%	12%	12%	8%
60-69%	2%	6%	0%	8%
50-59%	0%	12%	6%	25%
40-49%	0%	2%	0%	0%
30-39%	2%	4%	6%	0%
20-29%	2%	0%	0%	0%
10-19%	1%	0%	0%	0%
0% (employee pays all)	1%	29%	0%	17%
Other/unknown amount	13%	15%	12%	17%
Median % paid for this insurance, among all agencies of this group that reported data	90%	50%	80%	50%

## Employer-paid Life Insurance: All Reporting Organizations

Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?

<b>paid by employer</b>	<b>Basic life insurance for the Full-time employee</b>	<b>Basic life insurance for the Full-time employee's dependents</b>	<b>Basic life insurance for the Part-time employee</b>	<b>Basic life insurance for the Part-time employee's dependents</b>	<b>Optional life insurance for the Full-time employee</b>
Number of organizations reporting data for this category (n)	110	45	20	6	64
100%	75%	9%	55%	0%	0%
90-99%	1%	0%	0%	0%	0%
80-89%	3%	4%	10%	0%	2%
70-79%	1%	0%	0%	0%	0%
60-69%	0%	0%	0%	0%	0%
50-59%	0%	2%	0%	0%	0%
40-49%	0%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%	0%
0% (employee pays all)	6%	67%	15%	67%	78%
Other/unknown amount	14%	18%	20%	33%	20%
Median % paid for this insurance, among all organizations of this group that reported data	100%	0%	100%	0%	0%

# Benefits Practices

## Paid Vacation and Time Off Benefits: For All Reporting Organizations

Paid time off (PTO) benefits include sick leave, vacation leave, personal leave, holidays, and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting organizations (there are 210 organizations that responded to the survey, but not all reported for all benefit types).

### Among surveyed organizations:

- 49% (n=103) report that they provide PTO benefits to full-time employees only.
- 39% (n=81) report that they provide PTO benefits to all employees.
- 12% (n=26) do not report provision of PTO benefits.

### Policies for Paid Time Off

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows:

- 3% of organizations (n=7) report having no policy for PTO.
- 46% of organizations (n=97) report that employees earn combination of sick, vacation, or personal days (i.e. PTO) and additional paid holidays.
- 38% of organizations (n=80) report that employees can earn separate days for each of these benefits: holidays, sick days, vacation days, and personal days.

### Among the organizations that report combined leave accrual policies:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	27	20	20	10.17	0	0
Maximum Number of Sick Days Earned Per Year	8.7	6	0	3.1	0	0

## Paid Vacation and Time Off Benefits: For All Reporting Organizations

### Leave Carry-Forward Policies:

A limited number of organizations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 70% of organizations (n=148) report that they allow full-time employees to carry forward unused vacation and other (non-sick) leave days.
- 59% (n=124) allow such carry-forward for part-time employees.
- 62% (n=130) report that they allow carry-forward of sick days for full-time employees;
- 54% (n=113) allow carry-forward of sick days for part-time employees.

### Among Those Organizations that Allow Carry-Forward:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	29	10	0	14.3	0	0
Maximum Number of Sick Days that can be Carried Forward	26.8	0	0	10.7	0	0

Some organizations allow employees to “cash out” unused sick leave at the time of termination:

- Only 20% of responding organizations in this survey (n=41) allow full-time employees to cash out their unused sick days at termination.
- Only 10% of responding organizations (n=21) allow part-time employees to cash out their unused sick days at termination.



# Benefits Practices

## Paid Vacation and Time Off Benefits: For All Reporting Organizations

### Holidays:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	10	10	10	5.6	6.5	0

- 29% of responding organizations (n=38) report that they pay part-time employees for holidays when the actual holiday falls outside the employee's normal work week.

**Other Forms of Paid Leave:**

In addition to paid leave for vacation, illness, and holidays, many organizations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full-Time Employees				For Part-Time Employees			
	% Yes	% No	Avg Days/yr	Mode Days/yr	% Yes	% No	Avg Days/yr	Mode Days/yr
Court Service	77%	23%	6.18	5	47%	53%	5.58	5
Family Illness	34%	66%	11.6	0	14%	86%	19.91	0
Job Related Training	61%	39%	4.27	5	34%	66%	3.31	5
Other Related Training	23%	77%	2.5	0	10%	90%	2	0
Bereavement	86%	14%	3.76	3	47%	53%	3.83	3
Maternity/Parental	50%	50%	29.47	30	19%	81%	26.43	30
Military Leave	36%	64%	7.38	0	17%	83%	8.28	0
Voluntary Service	22%	78%	2.07	0	9%	91%	2	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

Employer-paid Retirement Plans: All Reporting Organizations

# Benefits Practices

Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of organizations reporting data for this category (n)	7	1	93	39	20	7
100%	0.47%	0%	3.8%	1.9%	1.42%	0%
90-99%	0%	0%	0%	0%	0%	0%
50%	0%	0%	0.95%	0.47	0%	0%
Other/unknown amount	92.4%	96.66%	70%	90.47%	90%	96.66%
0% (employee pays all)	6.19%	2.85%	12.85%	3.33%	5.71%	2.38%
Median % paid for insurance, among all organizations of this group that reported data	0%	0%	10%	10%	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.

**Welfare and Insurance Plan Eligibility & Coverage For Full-Time Employees: All Reporting Organizations (n=210)**

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	78.57%	21.42%	110	85.56% (83)	100%	100%
Optional life insurance	46.37%	53.62%	64	0% (0)	0%	0%
Basic dependent life insurance	32.84%	67.15%	45	10.41% (5)	0%	0%
Short-term disability	55.47%	44.52%	76	61.42% (43)	100%	100%
Long-term disability	60.58%	39.41%	83	66.66% (50)	100%	100%
AD&D insurance	63.70%	36.29%	86	70.83% (51)	100%	100%
Medical insurance: employee	86.13%	13.86%	118	36.53% (38)	90%	100%
Medical insurance: dependents	68.61%	31.38%	94	4.76% (4)	50%	0%
Stipend for ACA	8.69%	91.3%	12	5% (1)	0%	0%
Dental insurance: employee	77.53%	22.47%	107	36.17% (34)	80%	100%
Dental insurance: dependents	64.74%	35.25%	90	3.70% (3)	0%	0%
Retiree medical insurance (under age 65)	2.22%	97.77%	3	0% (0)	0%	0%
Retiree medical insurance (over 65)	3.7%	96.29%	5	7.14% (1)	0%	0%
Long term care plan	8.14%	91.85%	11	11.76% (2)	0%	0%
Retirement: defined benefit plan	5.18%	94.81%	7	6.25% (1)	0%	0%
Retirement: defined contribution plan	67.39%	32.6%	93	12.69% (8)	10%	0%
Retirement: thrift (403b) plan	15.38%	84.61%	20	14.28% (3)	0%	0%

# Benefits Practices

## Employee eligibility for such benefits:

57% of responding organizations (n=120) report that only full-time employees are eligible for these benefits.

14% of responding organizations (n=30) report that all employees are eligible.

29% (n=60) provide no response regarding such benefits coverage.

37% (n=78) of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

**Welfare and Insurance Plan Eligibility & Coverage  
For Part-Time Employees: All Reporting Organizations (n=210)**

Benefit	Benefit provided to PT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	16%	84%	20	57.89% (11)	100%	100%
Optional life insurance	12.39%	87.6%	15	0% (0)	0%	0%
Basic dependent life insurance	4.95%	95.04%	6	0% (0)	0%	0%
Short-term disability	9.40%	90.59%	11	42.85% (6)	0%	0%
Long-term disability	10.83%	89.16%	13	57.14% (8)	100%	100%
AD&D insurance	10.16%	89.83%	12	30.76% (4)	0%	0%
Medical insurance: employee	14.16%	85.83%	17	15.78% (3)	80%	80%
Medical insurance: dependents	9.91%	90.08%	12	0% (0)	50%	0%
Stipend for ACA	3.38%	96.61%	4	14.28% (1)	0%	0%
Dental insurance: employee	15%	85%	18	26.31% (5)	80%	100%
Dental insurance: dependents	11.76%	88.23%	14	0% (0)	10%	0%
Retiree medical insurance (under age 65)	1.70%	98.29%	2	0% (0)	0% (0)	0% (0)
Retiree medical insurance (over 65)	1.70%	98.29%	2	0% (0)	0% (0)	0% (0)
Long term care plan	3.38%	96.61%	4	0% (0)	0% (0)	0% (0)
Retirement: defined benefit plan	0.85%	99.14%	1	0% (0)	0% (0)	0% (0)
Retirement: defined contribution plan	32.77%	67.22%	39	20% (4)	10%	10%
Retirement: thrift (403b) plan	6.25%	93.75%	7	0% (0)	0% (0)	0% (0)

## Benefits Practices

Employer-paid Disability Insurance: Very Large Organizations (Greater than \$5 million)  
**Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of disability insurance is being paid by these employers?**

Percentage paid by employer	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of organizations reporting data for this category (n)	30	5	34	6	36	7
100%	26.66%	3.33%	31.66%	5%	36.66%	1.66%
0%	16.66%	6.66%	11.66%	3.33%	11.66%	6.66%
Other/unknown amount	55%	90%	51.66%	91.66%	51.66%	91.66%
Median % paid for insurance, among all organizations of this group that reported data	100%	0%	100%	100%	100%	0%

## Benefits Practices

Employer-paid Dental Insurance: Very Large Organizations (Greater than \$5 million)  
**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of dental insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of organizations reporting data for this category (n)	35	36	8	8
100%	18.33%	0%	5%	0%
90-99%	5%	1.66%	1.66%	0%
80-89%	3.33%	3.33%	0%	0%
70-79%	1.66%	3.33%	0%	1.66%
60-69%	1.66%	3.33%	0%	0%
50-59%	3.33%	10%	0%	1.66%
40-49%	0%	1.66%	0%	0%
30-39%	0%	1.66%	0%	0%
20-29%	1.66%	1.66%	0%	0%
10-19%	0%	0%	0%	1.66%
0% (employee pays all)	20%	25%	5%	6.66%
Other/unknown amount	45%	48.33%	88.33%	88.33%
Median % paid for this insurance, among all organizations of this group that reported data	80%	0%	80%	10%



## Benefits Practices

Employer-paid Medical Insurance: Very Large Organizations (Greater than \$5 million)

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of organizations reporting data for this category (n)	36	37	7	7
100%	16.66%	1.66%	3.33%	0%
90-99%	15%	3.33%	1.66%	1.66%
80-89%	13.33%	10%	3.33%	1.66%
70-79%	6.66%	6.66%	0%	0%
60-69%	1.66%	10%	0%	1.66%
50-59%	0%	5%	0%	1.66%
40-49%	0%	1.66%	0%	0%
30-39%	0%	1.66%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	3.33%	11.66%	1.66%	3.33%
Other/unknown amount	43.33%	48.33%	90%	90%
Median % paid for this insurance, among all organizations of this group that reported data	90%	50%	80%	50%

## Benefits Practices

Employer-paid Life Insurance: Very Large Organizations (Greater than \$5 million)  
**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of life insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of organizations reporting data for this category (n)	42	24	10	4
100%	86.84%	10%	62.5	0%
90-99%	0%	0%	0%	0%
80-89%	0%	0%	0%	0%
70-79%	2.63%	0%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	5%	0%	0%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	10.52%	85%	37.5%	5%
Other/unknown amount	0%	0%	0%	95%
Median % paid for this insurance, among all organizations of this group that reported data	100%	0%	100%	0%

# Benefits Practices

## Paid Vacation and Time Off Benefits: Very Large Organizations (Greater than \$5 million)

Paid time off benefits include sick leave, vacation leave, personal leave, holidays and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting organizations in this size category (there are 60 organizations in this group but not all reported for all benefit types).

### Among surveyed organizations (those that provide benefits to any employees):

58% (n=35) report that they provide such benefits to full-time employees only.

17% (n=10) report that they provide such benefits to all employees.

## Policies for Paid Time Off

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows: 55% (n=30) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.

45% (n=25) of organizations report that employees earn sick leave, vacation leave, and personal leave separately.

### Among the organizations that report combined leave accrual policies:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	33.72	20	20	13.05	0	0
Maximum Number of Sick Days Earned Per Year	10.16	6	0	1.43	0	0

*\*Indicates no single mode for the specific practice*

# Benefits Practices

## Paid Vacation and Time Off Benefits: Very Large Organizations (Greater than \$5 million)

### Leave Carry-Forward Policies:

A limited number of organizations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 58% of organizations (n=35) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 22% (n=13) allow such carry forward for their part-time employees.
- 30% of organizations (n=18) report that they allow carry forward of sick leave for full-time employees; 10% (n=6) allow carry forward of sick leave for part-time employees.

### Among Those Organizations that Allow Carry-Forward:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	37.25	10	0	16.02	0	0
Maximum Number of Sick Days that can be Carried Forward	42.22	0	0	10.02	0	0

Some organizations allow employees to “cash out” unused sick leave at the time of termination:

- 17% of organizations (8) in this survey group allow full-time employees to cash out sick leave at termination.
- Only 9% of responding organizations (4) in this survey group allow part-time employees to cash out sick leave at termination.

## Benefits Practices

### Paid Vacation and Time Off Benefits: Very Large Organizations (Greater than \$5 million)

#### Vacation Leave: Number of Vacation Days Provided to Employees Based on Years of Service

Employee's Years of Service	Full-Time Employees: Number of Days			Part-Time Employees: Number of Days		
	Average	Median	Mode	Average	Median	Mode
Less than 1 year	14.22 (n=40)	10	10	3.93 (n=32)	0	0
1 year	16.12 (n=40)	12	10	4.30 (n=32)	0	0
2 years	16.51 (n=40)	14	10	4.51 (n=32)	0	0
3 years	17.56 (n=40)	15	15	4.72 (n=32)	0	0
5 years	21.58 (n=40)	18	15	5.72 (n=32)	0	0
10 years	26.18 (n=40)	20	20	6.81 (n=32)	0	0
15 years	27.89 (n=40)	20	20	7.37 (n=32)	0	0

The survey asked organizations to report their specific policies and practices regarding vacation carry-forward and vacation cash out upon termination of employment.

#### Among the organizations that provide for the accrual of vacation leave:

- 68% of reporting organizations (n=41) allow full-time employees to carry vacation leave credit into the new year;
- 25% of reporting organizations (n=15) allow part-time employees to carry vacation leave credit into the next year.

#### For the organizations that allow full-time employees to carry vacation forward:

- The average maximum number of days that may be carried forward is 37 days;
- The most typical maximum number of days (the mode) is 0 days; and
- The median maximum number of days allowed to be carried forward is 10.

#### Some organizations allow employees to “cash out” unused vacation leave at the time of termination:

- 83% of organizations in this survey group (n=36) allow full-time employees to cash out vacation leave at termination.
- 37% of organizations in this survey group (n=16) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 50% (n=17) place a limit on the number of days that may be cashed out.

# Benefits Practices

Paid Vacation and Time Off Benefits: Very Large Organizations (Greater than \$5 million)  
**Among those organizations that allocate** paid time off for holidays and vacation leave:

## Holidays:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	9.69	10	10	4.75	6.5	0

□ 27% of reporting organizations (n=13) state that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.

## Benefits Practices

### Paid Vacation and Time Off Benefits: Very Large Organizations (Greater than \$5 million)

#### Other Forms of Paid Leave:

In addition to paid leave for vacation, illness, and holidays, many organizations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full-Time Employees				For Part-Time Employees			
	% Yes	% No	Avg Days/yr	Mode Days/yr	% Yes	% No	Avg Days/yr	Mode Days/yr
Court Service	90%	10%	6.46	5	47.22%	52.77%	7.42	5
Family Illness	41.46%	58.53%	14.33	0	17.14%	82.85%	30	0
Job Related Training	60%	40%	5.5	5	34.28%	65.71%	3	5
Other Related Training	23.07%	76.92%	2	0	8.82%	91.17%	0	0
Bereavement	95.45%	4.54%	4.64	3	50%	50%	5.06	3
Maternity/Parental	54.76%	45.23%	47.91	30	19.44%	80.55%	25	30
Military Leave	42.5%	57.5%	7.5	0	22.22%	77.77%	14	0
Voluntary Service	22.5%	77.5%	1.28	0	11.42%	88.57%	1.33	0

*\*Indicates no single mode for the specific practice*

## Benefits Practices

Employer-paid Retirement Plans: Very Large Organizations (Greater than \$5 million)  
**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of retirement plans is being paid by these employers?**

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee
Number of agencies reporting data for this category (n)	5	1	36	15	9
100%			5%	0%	3.33%
90-99%			0%	0%	0%
50%			1.66%	1.66%	0%
Other/unknown amount			65%	90%	88.33%
0% (employee pays all)			11.66%	1.66%	5%
Median % paid for insurance, among all agencies of this group that reported data			10%	10%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*



# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Full-Time Employees: Very Large Organizations (Greater than \$5 million) (n varies)

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	97.67%	2.32%	43	86.84% (n=33)	100%	100%
Optional Life Insurance	71.42%	28.57%	30	0% (n=0)	0%	0%
Basic dependent life insurance	57.14%	42.85%	24	10% (n=2)	0%	0%
Short-term disability	71.42%	28.57%	30	59.25% (n=16)	100%	100%
Long-term disability	80.95%	19.04%	34	65.51% (n=19)	100%	100%
AD&D Insurance	87.80%	12.19%	36	75.86% (n=22)	100%	100%
Medical insurance: employee	90%	10%	36	29.41% (n=10)	90%	100%
Medical insurance: dependents	88.09%	11.90%	37	3.22% (n=1)	50%	0%
Stipend for ACA	0	100%	0	0% (n=0)	0%	0%
Dental insurance: employee	85.36%	14.63%	35	33.33% (n=11)	80%	100%
Dental insurance: dependents	85.71%	14.28%	36	0% (n=0)	0%	0%
Retiree medical insurance (under age 65)	4.87%	95.12%	2	0% (n=0)	0%	0%
Retiree medical insurance (over 65)	7.31%	92.68%	3	16.66% (n=1)	0%	0%
Long term care plan	12.19%	87.80%	5	14.28% (n=1)	0%	0%
Retirement: defined benefit plan	12.19%	87.80%	5	12.5% (n=1)	0%	0%
Retirement: defined contribution plan	85.71%	14.28%	36	14.28% (n=3)	10%	0%
Retirement: thrift (403b) plan	21.95%	78.04%	9	28.57% (n=2)	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell. \*Indicates no single mode for the specific practice

# Benefits Practices

## **Employee eligibility for such benefits:**

58% of nonprofit employers report that only full-time employees are eligible for these benefits.

16% of nonprofit employers report that all employees are eligible.

25% provide no response regarding such benefits coverage.

66% of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

**Benefits extended to unmarried partners?** Yes = 43%                      No = 57%

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Part-Time Employees: Very Large Organizations (Greater than \$5 million) (n varies)

Benefit	Benefit provided to PT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	24.39%	75.60%	10	62.5% (n=5)	100%	100%
Optional Life Insurance	20.51%	79.48%	8	0%	0%	0%
Basic dependent life insurance	10.25%	89.74%	4	0%	0%	0%
Short-term disability	13.15%	86.84%	5	33.33% (n=2)	0%	0%
Long-term disability	15.38%	84.61%	6	60% (n=3)	100%	100%
AD&D Insurance	18.42%	81.57%	7	20% (n=1)	0%	0%
Medical insurance: employee	18.42%	81.57%	7	33.33% (n=2)	80%	80%
Medical insurance: dependents	18.42%	81.57%	7	0%	0%	0%
Stipend for ACA	0%	0%	0	0%	0%	0%
Dental insurance: employee	20.51%	79.48%	8	42.85% (n=3)		
Dental insurance: dependents	20.51%	79.48%	8	0%	0%	0%
Retiree medical insurance (under age 65)	2.63%	97.36%	1	0%	0%	0%
Retiree medical insurance (over 65)	2.63%	97.36%	1	0%	0%	0%
Long term care plan	5.12%	94.87%	2	0%	0%	0%
Retirement: defined benefit plan	2.63%	97.36%	1	0%	0%	0%
Retirement: defined contribution plan	38.46%	61.53%	15	0%	0%	0%
Retirement: thrift (403b) plan	10.81%	89.18%	4	0%	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell. \*Indicates no single mode for the specific practice

## Benefits Practices

Employer-paid Disability Insurance: Large Organizations (\$1 to \$5 million)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of disability insurance is being paid by these employers?

Percentage paid by employer	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of agencies reporting data for this category (n)	35	5	37	6	37	3
100%	27.5%	5%	27.5%	5%	25%	2.5%
0%	12.5%	2.5%	13.75%	2.5%	13.75%	3.75%
Other/unknown amount	58.75%	92.5%	55%	91.25%	58.75%	93.75%
Median % paid for insurance, among all agencies of this group that reported data	100%	0%	100%	100%	100%	0%

## Benefits Practices

Employer-paid Dental Insurance: Large Organizations (\$1 to \$5 million)

Among nonprofit employers of this size that submitted data, how much of the expense of dental insurance is being paid by these employers?

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	51	41	7	4
100%	20%	2.5%	1.25%	0%
90-99%	7.5%	5%	1.25%	1.25%
80-89%	10%	2.5%	3.75%	0%
70-79%	2.5%	2.5%	0%	0%
60-69%	1.25%	0%	0%	0%
50-59%	1.25%	8.75%	1.25%	2.5%
40-49%	0%	0%	0%	0%
30-39%	2.5%	2.5%	1.25%	0%
20-29%	1.25%	0%	0%	0%
10-19%	1.25%	0%	0%	0%
0% (employee pays all)	8.75%	25%	1.25%	2.5%
Other/unknown amount	43.75%	51.25%	90%	93.75%
Median % paid for this insurance, among all agencies of this group that reported data	80%	0%	80%	10%

## Benefits Practices

Employer-paid Medical Insurance: Large Organizations (\$1 to \$5 million)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	57	44	8	4
100%	25%	2.5%	1.25%	0%
90-99%	11.25%	3.75%	1.25%	1.25%
80-89%	15%	5%	3.75%	0%
70-79%	6.25%	3.75%	1.25%	0%
60-69%	1.25%	0%	0%	0%
50-59%	0%	10%	1.25%	2.5%
40-49%	0%	1.25%	0%	0%
30-39%	2.5%	3.75%	1.25%	0%
20-29%	2.5%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	0%	20%	1.25%	2.5%
Other/unknown amount	36.25%	50%	88.75%	93.75%
Median % paid for this insurance, among all agencies of this group that reported data	90%	50%	80%	50%

## Benefits Practices

Employer-paid Medical Insurance: Large Organizations (\$1 to \$5 million)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of life insurance is being paid by these employers?

Percentage paid by employer	Basic life insurance for the Full-time employee	Basic life insurance for the Full-time employee's dependents	Basic life insurance for the Part-time employee	Basic life insurance for the Part-time employee's dependents	Optional life insurance for the Full-time employee
Number of agencies reporting data for this category (n)	53	16	8	2	25
100%	50%	2.5%	5%	0%	0%
90-99%	1.25%	0%	0%	0%	0%
80-89%	2.5%	2.5%	2.5%	0%	1.25%
70-79%	0%	0%	0%	0%	0%
60-69%	0%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%	0%
0% (employee pays all)	3.75%	20%	2.5%	5%	27.5%
Other/unknown amount	42.5%	75%	90%	95%	71.25%
Median % paid for this insurance, among all agencies of this group that reported data	100%	0%	100%	0%	0%

# Benefits Practices

## Paid Vacation and Time Off Benefits: For Large Organizations (\$1 to \$5 million)

Paid time off benefits include sick leave, vacation leave, personal leave, holidays and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting organizations in this size category (there are 80 organizations in this group but not all reported for all benefit types).

### Among surveyed organizations (those that provide benefits to any employees):

- 52% (n=38) report that they provide such benefits to full-time employees only.
- 48% (n=35) report that they provide such benefits to all employees.

## Policies for Paid Time Off

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows:

- 53% (n=39) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.
- 47% (n=34) of organizations report that employees earn sick leave, vacation leave, and personal leave separately.

### Among the organizations that report combined leave accrual policies:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	27.53	20	20	10.66	0	0
Maximum Number of Sick Days Earned Per Year	7.82	6	0	4.14	0	0



# Benefits Practices

## Paid Vacation and Time Off Benefits: For Large Organizations (\$1 to \$5 million)

### Leave Carry-Forward Policies:

A limited number of organizations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 59% of organizations (n=47) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 25% (n=20) allow such carry forward for their part-time employees.
- 36% of organizations (n=29) report that they allow carry forward of sick leave for full-time employees; 18% (n=14) allow carry forward of sick leave for part-time employees.

### Among Those Organizations that Allow Carry-Forward:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	26.39	10	0	13.84	0	0
Maximum Number of Sick Days that can be Carried Forward	15.85	0	0	7.55	0	0

Some organizations allow employees to “cash out” unused sick leave at the time of termination:

- 30% of organizations (n=20) in this survey group allow full-time employees to cash out sick leave at termination.
- 17% of organizations (n=11) in this survey group allow part-time employees to cash out sick leave at termination.

## Benefits Practices

Paid Vacation and Time Off Benefits: For Large Organizations (\$1 to \$5 million)

**Vacation Leave: Number of Vacation Days Provided to Employees Based on Years of Service**

Employee's Years of Service	Full-Time Employees: Number of Days			Part-Time Employees: Number of Days		
	Average	Median	Mode	Average	Median	Mode
Less than 1 year	10.55	10	10	3.47	0	0
1 year	13.03	12	10	4.49	0	0
2 years	13.91	14	10	4.81	0	0
3 years	14.91	15	15	5.2	0	0
5 years	18.25	18	15	6.42	0	0
10 years	21.26	20	20	7.28	0	0
15 years	22.69	20	20	7.69	0	0

The survey asked organizations to report their specific policies and practices with regard to vacation carry-forward and vacation cashout upon termination of employment.

**Among the organizations that provide for the accrual of vacation leave:**

- 53% of reporting organizations (n=42) allow full-time employees to carry vacation leave credit into the new year;
- 24% of reporting organizations (n=19) allow part-time employees to carry vacation leave credit into the next year.

**For the organizations that allow full-time employees to carry vacation forward:**

- The average maximum number of days that may be carried forward is 21 days;
- The most typical maximum number of days (the mode) is 0 day; and
- The median maximum number of days allowed to be carried forward is 9.

**Some organizations allow employees to “cash out” unused vacation leave at the time of termination:**

- 82% of reporting organizations in this survey group (n=53) allow full-time employees to cash out vacation leave at termination.
- 42% of reporting organizations in this survey group (n=26) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 48% (n=23) place a limit on the number of days that may be cashed out.

## Benefits Practices

**Paid Vacation and Time Off Benefits: For Large Organizations (\$1 to \$5 million)**  
**Among those organizations that allocate paid time off for holidays and vacation leave:**

**Holidays:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	10.83	10	10	6.03	6.5	0

25% of reporting organizations (n=17) state that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.

## Benefits Practices

### Paid Vacation and Time Off Benefits: For Large Organizations (\$1 to \$5 million)

#### Other Forms of Paid Leave:

In addition to paid leave for vacation, illness, and holidays, many organizations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full Time Employees				For Part Time Employees			
	% Yes	% No	Avg. Days/yr	Mode Days/yr	% Yes	% No	Avg. Days/yr	Mode Days/yr
Court Service	83.58%	16.41%	6.08	5	51.72%	48.27%	4.75	5
Family Illness	39.68%	60.31%	8.12	0	16.66%	83.33%	12.85	0
Job Related Training	60%	40%	2.82	5	31.57%	68.42%	3.16	5
Other Related Training	26.56%	73.43%	1.37	0	10.90%	89.09%	0	0
Bereavement	90.9%	9.09%	3.34	3	42.85%	57.14%	3.2	3
Maternity/Parental	59.01%	40.98%	23.30	30	19.64%	80.35%	21.62	30
Military Leave	42.85%	57.14%	4.58	0	17.54%	82.45%	3.5	0
Voluntary Service	25%	75%	1.64	0	7.27%	92.72%	1.8	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

*\*Indicates no single mode for the specific practice*

## Benefits Practices

Employer-paid Retirement Plans: Large Organizations (\$1 to \$5 million)

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of retirement plans is being paid by these employers (rounded to nearest %)?**

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee
Number of agencies reporting data for this category (n)	1	0	46	20	9
100%	0%	0%	6.25%	5%	0
90-99%	0%	0%	0%	0%	0
50%	0%	0%	1.25%	0%	0
Other/unknown amount	92.5%	96.25%	56.25%	86.25%	87.5%
0% (employee pays all)	7.5%	3.75%	17.5%	3.75%	8.75%
Median % paid for insurance, among all agencies of this group that reported data	0%	0%	10%	10%	0%

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Full-Time Employees: Large Organizations (\$1 to \$5 million) (n varies)

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	85.48%	14.51%	53	86.95% (n=40)	100%	100%
Optional life Insurance	40.98%	59.01%	25	10% (n=2)	0%	0%
Basic dependent life insurance	26.22%	73.77%	16			
Short-term disability	57.37%	42.62%	35	66.66% (n=22)	100%	100%
Long-term disability	60.65%	39.34%	37	61.11% (n=22)	100%	100%
AD&D insurance	61.66%	38.33%	37	60.60% (n=20)	100%	100%
Medical insurance: employee	91.93%	8.06%	57	39.21% (n=20)	90%	100%
Medical insurance: dependents	70.96%	29.03%	44	5% (n=2)	50%	0%
Stipend for ACA	8.06%	91.93%	5	0% (n=0)	0%	0%
Dental insurance: employee	82.25%	17.74%	51	35.55% (n=16)	80%	100%
Dental insurance: dependents	66.12%	33.87%	41	5.12% (n=2)	0%	0%
Retiree medical insurance (under age 65)	0	100%	0			
Retiree medical insurance (over 65)	1.66%	98.33%	1			
Long term care plan	6.66%	93.33%	4	12.5% (n=1)	0%	0%
Retirement: defined benefit plan	1.66%	98.33%	1			
Retirement: defined contribution plan	75.40%	24.59%	46	14.28% (n=5)	10%	0%
Retirement: thrift (403b) plan	16.07%	83.92%	9			

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.

# Benefits Practices

## Employee eligibility for such benefits:

64% of nonprofit employers report that only full-time employees are eligible for these benefits.

16% of nonprofit employers report that all employees are eligible.

20% provide no response regarding such benefits coverage.

55% of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

**Benefits extended to unmarried partners?** Yes = 32%                      No = 68%

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Part-Time Employees: Large Organizations (\$1 to \$5 million) (n varies)

Benefit	Benefit provided to PT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	14.81%	85.18%	8	50% (n=4)	100%	100%
Optional life Insurance	7.54%	92.45%	4	0% (n=0)	0%	0%
Basic dependent life insurance	3.77%	96.22%	2	0% (n=0)	0%	0%
Short-term disability	9.80%	90.19%	5	66.66% (n=4)	0%	0%
Long-term disability	11.53%	88.46%	6	57.14% (n=4)	100%	100%
AD&D insurance	5.88%	94.11%	3	40% (n=2)	0%	0%
Medical insurance: employee	15.09%	84.90%	8	11.11% (n=1)	80%	80%
Medical insurance: dependents	7.54%	92.45%	4	0% (n=0)	0%	0%
Stipend for ACA	7.54%	92.45%	4	25% (n=1)	0%	0%
Dental insurance: employee	13.20%	86.79%	7	12.5% (n=1)	80%	100%
Dental insurance: dependents	7.69%	92.30%	4	0% (n=0)	0%	0%
Retiree medical insurance (under age 65)	0%	100%	0	0% (n=0)	0%	0%
Retiree medical insurance (over 65)	0%	100%	0	0% (n=0)	0%	0%
Long term care plan	1.92%	98.07%	1	0% (n=0)	0%	0%
Retirement: defined benefit plan	0%	100%	0	0% (n=0)	0%	0%
Retirement: defined contribution plan	37.73%	62.26%	20	36.36% (n=4)	10%	10%
Retirement: thrift (403b) plan	4.16%	95.83%	2	0% (n=0)	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell



Employer-paid Disability Insurance: Medium Organizations (\$250,000 to \$999,000)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of disability insurance is being paid by these employers?

Percentage paid by employer	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of agencies reporting data for this category (n)	8	1	9	1	11	2
100%	8.16%	0%	14.28%	2.04%	16.32%	2.04%
0%	8.16%	4.08%	2.04%	2.04%	2.04%	4.08%
Other/unknown amount	83.67%	95.91%	83.67%	95.91%	81.63%	93.87%
Median % paid for insurance, among all agencies of this group that reported data	100%	0%	100%	100%	100%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Dental Insurance: Medium Organizations (\$250,000 to \$999,000)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of dental insurance is being paid by these employers?

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	17	9	2	1
100%	12.24%	2.04%	2.04%	0%
90-99%	4.08%	2.04%	2.04%	2.04%
80-89%	2.04%	0%	0%	0%
70-79%	0%	2.04%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	8.16%	12.24%	2.04%	2.04%
Other/unknown amount	73.46%	81.63%	93.87%	95.91%
Median % paid for this insurance, among all agencies of this group that reported data	80%	0%	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Medical Insurance: Medium Organizations (\$250,000 to \$999,000)

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	21	10		
100%	12.24%	2.04%		
90-99%	4.08%	0%		
80-89%	12.24%	0%		
70-79%	2.04%	6.12%		
60-69%	0%	0%		
50-59%	0%	0%		
40-49%	0%	0%		
30-39%	0%	0%		
20-29%	0%	0%		
10-19%	2.04%	0%		
0% (employee pays all)	0%	16.32%		
Other/unknown amount	67.34%	75.51%		
Median % paid for this insurance, among all agencies of this group that reported data	90%	50%		

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell*

## Benefits Practices

Employer-paid Life Insurance: Medium Organizations (\$250,000 to \$999,000)

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of life insurance is being paid by these employers?**

Percentage paid by employer	Basic life insurance for the Full-time employee	Basic life insurance for the Full-time employee's dependents	Basic life insurance for the Part-time employee	Basic life insurance for the Part-time employee's dependents	Optional life insurance for the Full-time employee
Number of agencies reporting data for this category (n)	12	3	2	0	6
100%	16.32%	2.04%	4.08%		
90-99%					
80-89%					
70-79%					
60-69%					
50-59%					
40-49%					
30-39%					
20-29%					
10-19%					
0% (employee pays all)	4.08%	10.20%	2.04%		14.28%
Other/unknown amount	79.59%	87.75%	93.87%		85.71%
Median % paid for this insurance, among all agencies of this group that reported data	100%		100%		

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

# Benefits Practices

## Paid Vacation and Time Off Benefits: Medium Organizations (\$250,000 to \$999,000)

Paid time-off benefits include sick leave, vacation leave, personal leave, holidays and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting organizations in this size category (there are 49 organizations in this group but not all reported for all benefit types).

### Among surveyed organizations (those that provide benefits to any employees):

- 54% (n=25) report that they provide such benefits to full-time employees only.
- 46% (n=15) report that they provide such benefits to all employees.

## Policies for Paid Time Off

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows:

- 13% of organizations (n=6) report having no policy for paid time off.
- 49% (n=22) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.
- 38% (n=14) of organizations report that employees earn sick leave, vacation leave, and personal leave separately.

## Benefits Practices

**Among the organizations that report combined leave accrual policies:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	19.24	20	20	7.03	0	0
Maximum Number of Sick Days Earned Per Year	8.65	6	0	3.92	0	0

*\*Indicates no single mode for the specific practice*

### Leave Carry-Forward Policies:

A limited number of organizations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 51% of organizations (n=25) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 27% (n=13) allow such carry forward for their part-time employees.
- 27% of organizations (n=13) report that they allow carry forward of sick leave for full-time employees; 12% (n=6) allow carry forward of sick leave for part-time employees.

# Benefits Practices

## Among Those Organizations that Allow Carry-Forward:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	29.24	10	0	16.3	0	0
Maximum Number of Sick Days that can be Carried Forward	31.88	0	0	19.92	0	0

Some organizations allow employees to “cash out” unused sick leave at the time of termination:

27% of organizations (n=9) in this survey group allow full-time employees to cash out sick leave at termination. □

19% of organizations (n=6) in this survey group allow part-time employees to cash out sick leave at termination.

## Benefits Practices

Paid Vacation and Time Off Benefits: Medium Organizations (\$250,000 to \$999,000)

### Vacation Leave: Number of Vacation Days Provided to Employees Based on Years of Service

Employee's Years of Service	Full-Time Employees: Number of Days			Part-Time Employees: Number of Days		
	Average	Median	Mode	Average	Median	Mode
Less than 1 year	10.03	10	10	5.15	0	0
1 year	12.58	12	10	6.35	0	0
2 years	12.48	14	10	5.77	0	0
3 years	13.37	15	15	6.14	0	0
5 years	15.82	18	15	7.25	0	0
10 years	18.18	20	20	8.23	0	0
15 years	18.85	20	20	8.46	0	0

The survey asked organizations to report their specific policies and practices with regard to vacation carry-forward and vacation cashout upon termination of employment.

**Among the organizations that provide for the accrual of vacation leave:**

- 49% of reporting organizations (n=24) allow full-time employees to carry vacation leave credit into the new year;
- 29% of reporting organizations (n=14) allow part-time employees to carry vacation leave credit into the next year.

**For the organizations that allow full-time employees to carry vacation forward:**

- The average maximum number of days that may be carried forward is 33 days;
- There is no single most typical maximum number of days (mode); and
- The median maximum number of days allowed to be carried forward is 9.

**Some organizations allow employees to “cash out” unused vacation leave at the time of termination:**

- 74% of organizations in this survey group (n=26) allow full-time employees to cash out vacation leave at termination.
- 47% of organizations in this survey group (n=15) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 50% (n=12) place a limit on the number of days that may be cashed out.



# Benefits Practices

Paid Vacation and Time Off Benefits: For Medium (\$250,000 to \$999,000) Organizations  
**Among those organizations that allocate** paid time off for holidays and vacation leave:

**Holidays:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	9.66	10	10	6.87	6.5	0

*\*Indicates no single mode for the specific practice*

□ 36% of reporting organizations (n=12) state that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.

## Benefits Practices

Paid Vacation and Time Off Benefits: Medium Organizations (\$250,000 to \$999,000)

### Other Forms of Paid Leave:

In addition to paid leave for vacation, illness, and holidays, many organizations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full-Time Employee				For Part-Time Employees			
	% Yes	% No	Avg Days/yr	Mode Days/yr	% Yes	% No	Avg Days/yr	Mode Days/yr
Court Service	62.16%	37.83%	5.37	5	46.87%	53.12%	5.5	5
Family Illness	17.14%	82.85%	23.5	0	6.45%	93.54%	42	0
Job Related Training	59.45%	40.54%	4.61	5	38.70%	61.29%	3.66	5
Other Related Training	16.66%	83.33%	3	0	9.67	90.32%	3.33	0
Bereavement	69.44%	30.55%	3.12	3	51.61%	48.38%	3.5	3
Maternity/Parental	27.77%	72.22%	12.33	30	16.66%	83.33%	15	30
Military Leave	22.22%	77.77%	10	0	13.33%	86.66%	15	0
Voluntary Service	16.66%	83.33%	2	0	6.45%	93.54%	1.5	0

*\*Indicates no single mode for the specific practice*

## Benefits Practices

Employer-paid Retirement Plans: Medium Organizations (\$250,000 to \$999,000)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of retirement plans is being paid by these employers?

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee
Number of agencies reporting data for this category (n)	1	0	9	3	2
100%	0%	0%	0%	0%	2.04%
90-99%	0%	0%	0%	0%	0%
50%	0%	0%	0%	0%	0%
Other/unknown amount	95.91%	95.91%	87.75%	93.87%	91.83%
0% (employee pays all)	4.08%	4.08%	12.24%	6.12%	4.08%
Median % paid for insurance, among all agencies of this group that reported data	0%	0%	10%	10%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell*

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Full-Time Employees: For Medium Organizations (\$250,000 to \$999,000) (n varies)

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	44.44%	55.55%	12	80% (n=8)	100%	100%
Optional life Insurance	22.22%	77.78%	6	0% (n=0)	0%	0%
Basic dependent life insurance	11.53%	88.46%	3	16.66% (n=1)	0%	0%
Short-term disability	30.76%	69.23%	8	50% (n=4)	100%	100%
Long-term disability	34.61%	65.38%	9	87.5% (n=7)	100%	100%
AD&D insurance	42.30%	57.69%	11	88.88% (n=8)	100%	100%
Medical insurance: employee	77.77%	22.22%	21	37.5% (n=6)	90%	100%
Medical insurance: dependents	40%	60%	10	8.33% (n=1)	50%	0%
Stipend for ACA	18.51%	81.48%	5	20% (n=1)	0%	0%
Dental insurance: employee	62.96%	37.03%	17	46.15% (n=6)	80%	100%
Dental insurance: dependents	33.33%	66.66%	9	11.11% (n=1)	0%	0%
Retiree medical insurance (under age 65)	3.84%	96.15%	1	0% (n=0)	0%	0%
Retiree medical insurance (over 65)	3.84%	96.15%	1	0% (n=0)	0%	0%
Long term care plan	7.69%	92.30%	2	0% (n=0)	0%	0%
Retirement: defined benefit plan	3.84%	96.15%	1	0% (n=0)	0%	0%
Retirement: defined contribution plan	33.33%	66.66%	9	0% (n=0)	10%	0%
Retirement: thrift (403b) plan	7.69%	92.30%	2	25% (n=1)	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell. \*Indicates no single mode for the specific practice.

# Benefits Practices

## Employee eligibility for such benefits:

53% of nonprofit employers report that only full-time employees are eligible for these benefits.

10% of nonprofit employers report that all employees are eligible.

37% provide no response regarding such benefits coverage.

26% of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

**Benefits extended to unmarried partners?**      Yes = 43%                      No = 57%

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Part-Time Employees: For Medium Organizations (\$250,000 to \$999,000) (n varies)

Benefit	Benefit provided to PT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Optional life Insurance	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Basic dependent life insurance	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Short-term disability	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Long-term disability	8.69%	91.30%	2	4.08% (n=2)	100%	100%
AD&D insurance	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Medical insurance: employee	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Medical insurance: dependents	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Stipend for ACA	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Dental insurance: employee	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Dental insurance: dependents	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Retiree medical insurance (under age 65)	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Retiree medical insurance (over 65)	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Long term care plan	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Retirement: defined benefit plan	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Retirement: defined contribution plan	8.69%	91.30%	2	4.08% (n=2)	100%	100%
Retirement: thrift (403b) plan	8.69%	91.30%	2	4.08% (n=2)	100%	100%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Disability Insurance: For Small Organizations (Under \$250,000)  
**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of disability insurance is being paid by these employers?**

Percentage paid by employer	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of agencies reporting data for this category (n)	2	0	2	0	1	0
100%	5.26%	0%	5.26%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%
Other/unknown amount	94.73%	0%	94.73%	0%	0%	0%
Median % paid for insurance, among all agencies of this group that reported data	100%	0%	100%	0%	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Dental Insurance: For Small Organizations (Under \$250,000)

**Among nonprofit employers of this size that submitted data, how much of the expense of dental insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	3	3	1	1
100%	5.26%	0%	0%	0%
90-99%	5.26%	5.26%	0%	0%
80-89%	0%	0%	0%	0%
70-79%	0%	0%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	5.26%	5.26%	5.26%	5.26%
0% (employee pays all)	0%	0%	0%	0%
Other/unknown amount	84.21%	89.47%	94.73%	94.73%
Median % paid for this insurance, among all agencies of this group that reported data	80%	0%	80%	10%



## Benefits Practices

Employer-paid Medical Insurance: For Small Organizations (Under \$250,000)  
**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of agencies reporting data for this category (n)	3	2	0	0
100%	10.52%	0%	0%	0%
90-99%	0%	0%	0%	0%
80-89%	0%	0%	0%	0%
70-79%	5.26%	5.26%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	0%	0%	0%	0%
Other/unknown amount	84.21%	94.73%	0%	0%
Median % paid for this insurance, among all agencies of this group that reported data	90%	50%	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Life Insurance: For Small Organizations (Under \$250,000)

Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of life insurance is being paid by these employers (rounded to nearest %)?

Percentage paid by employer	Basic life insurance for the Full-time employee	Basic life insurance for the Full-time employee's dependents	Basic life insurance for the Part-time employee	Basic life insurance for the Part-time employee's dependents	Optional life insurance for the Full-time employee
Number of agencies reporting data for this category (n)	2	1	0	0	2
100%	5.26%	0%	0%	0%	0%
90-99%	0%	0%	0%	0%	0%
80-89%	5.26%	0%	0%	0%	0%
70-79%	0%	0%	0%	0%	0%
60-69%	0%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%	0%
0% (employee pays all)	0%	5.26%	0%	0%	5.26%
Other/unknown amount	89.47%	94.73%	0%	0%	94.73%
Median % paid for this insurance, among all agencies of this group that reported data	100%	0%	0%	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

# Benefits Practices

## Paid Vacation and Time Off Benefits: For Small Organizations (Under \$250,000)

Paid time off benefits include sick leave, vacation leave, personal leave, holidays and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting organizations in this size category (there are 19 organizations in this group but not all reported for all benefit types).

### Among surveyed organizations (those that provide benefits to any employees):

- 60% (n=6) report that they provide such benefits to full-time employees only.
- 40% (n=4) report that they provide such benefits to all employees.

## Policies for Paid Time Off

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows:

- 60% (n=6) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave
- 30% (n=3) of organizations report that employees earn sick leave, vacation leave, and personal leave separately.

### Among the organizations that report combined leave accrual policies:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	19.5	20	20	3.85	0	0
Maximum Number of Sick Days Earned Per Year	6.85	6	0	1.66	0	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

# Benefits Practices

## Paid Vacation and Time Off Benefits: For Small Organizations (Under \$250,000)

### Leave Carry-Forward Policies:

A limited number of organizations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 26% of organizations (n=5) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 11% (n=2) allow such carry forward for their part-time employees.
- 16% of organizations (n=3) report that they allow carry forward of sick leave for full-time employees; 5% of organizations (n=1) allow carry forward of sick leave for part-time employees.

### Among Those Organizations that Allow Carry-Forward:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	9.12	10	0	1.42	0	0
Maximum Number of Sick Days that can be Carried Forward	6.57	0	0	0.83	0	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

Some organizations allow employees to “cash out” unused sick leave at the time of termination:

- 21% of organizations (n=4) in this survey group allow full-time employees to cash out sick leave at termination.
- None of organizations in this survey group allow part-time employees to cash out sick leave at termination.

# Benefits Practices

## Vacation Leave: Number of Vacation Days Provided to Employees Based on Years of Service

Employee's Years of Service	Full-Time Employees: Number of Days			Part-Time Employees: Number of Days		
	Average	Median	Mode	Average	Median	Mode
Less than 1 year	11	10	10	3.14	0	0
1 year	13	12	10	3.42	0	0
2 years	13.16	14	10	2.83	0	0
3 years	13.16	15	15	2.83	0	0
5 years	14	18	15	2.83	0	0
10 years	17.4	20	20	0	0	0
15 years	18	20	20	0	0	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

The survey asked organizations to report their specific policies and practices with regard to vacation carry-forward and vacation cashout upon termination of employment.

### Among the organizations that provide for the accrual of vacation leave:

- 21% of reporting organizations (n=4) allow full-time employees to carry vacation leave credit into the new year; □ 11% of reporting organizations (n=2) allow part-time employees to carry vacation leave credit into the next year.

### For the organizations that allow full-time employees to carry vacation forward:

- The average maximum number of days that may be carried forward is 7 days;
- The most typical maximum number of days (the mode) is 0 day; and
- The median maximum number of days allowed to be carried forward is 9.

### Some organizations allow employees to “cash out” unused vacation leave at the time of termination:

- 63% of organizations in this survey group (n=5) allow full-time employees to cash out vacation leave at termination. None of organizations in this survey group allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 80% (n=4) place a limit on the number of days that may be cashed out.

## Benefits Practices

- Paid Vacation and Time Off Benefits: For Small Organizations (Under \$250,000)

Among those organizations that allocate paid time off for holidays and vacation leave:

### Holidays:

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	8	10	10	2.62	6.5	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

□43% of the organizations (n=3) reported that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.

# Benefits Practices

## Paid Vacation and Time Off Benefits: For Small Organizations (Under \$250,000)

### Other Forms of Paid Leave:

In addition to paid leave for vacation, illness, and holidays, many organizations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full-Time Employees				For Part-Time Employees			
	% Yes	% No	Avg Days/yr	Mode Days/yr	% Yes	% No	Avg Days/yr	Mode Days/yr
Court Service	33.33%	66.66%	8.5	5	14.28%	85.71%	3	5
Family Illness	33.33%	66.66%	7.5	0	14.28%	85.71%	5	0
Job Related Training	66.66%	33.33%	6.4	5	25%	75%	3.5	5
Other Related Training	22.22%	77.77%	6	0	14.28%	85.71%	2	0
Bereavement	66.66%	33.33%	4.75	3	28.57%	71.42%	3	3
Maternity/Parental	55.55%	44.44%	40	30	28.57%	71.42%	60	30
Military Leave	11.11%	88.88%	30	0	0%	0%	0%	0%
Voluntary Service	22.22%	77.77%	8	0	14.28%	85.71%	6	0

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*

## Benefits Practices

Employer-paid Retirement Plans: For Small Organizations (Under \$250,000)

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of retirement plans is being paid by these employers?**

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee
Number of agencies reporting data for this category (n)	0	0	1	0	0
100%	0%	0%	0%	0%	0%
90-99%	0%	0%	0%	0%	0%
50%	0%	0%	0%	0%	0%
Other/unknown amount	0%	0%	94.73%	0%	0%
0% (employee pays all)	0%	0%	0%	0%	0%
Median % paid for insurance, among all agencies of this group that reported data	0%	0%	0%	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.*



# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Full-Time Employees: For Small Organizations (Under \$250,000) (n varies)

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	28.57%	71.42%	2	5.26% (n=1)	100%	100%
Optional life Insurance	28.57%	71.42%	2	0% (n=0)	0%	0%
Basic dependent life insurance	14.28%	85.71%	1	0% (n=0)	0%	0%
Short-term disability	28.57%	71.42%	2	5.26% (n=1)	100%	100%
Long-term disability	28.57%	71.42%	2	5.26% (n=1)	100%	100%
AD&D insurance	14.28%	85.71%	1	0% (n=0)	0%	0%
Medical insurance: employee	42.85%	57.14%	3	10.52% (n=2)	100%	100%
Medical insurance: dependents	28.57%	71.42%	2	0% (n=0)	0%	0%
Stipend for ACA	28.57%	71.42%	2	0% (n=0)	0%	0%
Dental insurance: employee	42.85%	57.14%	3	5.26% (n=1)	100%	100%
Dental insurance: dependents	42.85%	57.14%	3	0% (n=0)	0%	0%
Retiree medical insurance (under age 65)	0%	0%	0	0% (n=0)	0%	0%
Retiree medical insurance (over 65)	0%	0%	0	0% (n=0)	0%	0%
Long term care plan	0%	0%	0	0% (n=0)	0%	0%
Retirement: defined benefit plan	0%	0%	0	0% (n=0)	0%	0%
Retirement: defined contribution plan	14.28%	85.71%	1	0% (n=0)	0%	0%
Retirement: thrift (403b) plan	0%	100%	0	0% (n=0)	0%	0%

Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell.

# Benefits Practices

## Welfare and Insurance Plan Eligibility & Coverage For Part-Time Employees: For Small Organizations (Under \$250,000) (n varies)

Benefit	Benefit provided to PT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of organizations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	0	100%	0	0% (n=0)	0%	0%
Optional life Insurance	0	100%	0	0% (n=0)	0%	0%
Basic dependent life insurance	0	100%	0	0% (n=0)	0%	0%
Short-term disability	0	100%	0	0% (n=0)	0%	0%
Long-term disability	0	100%	0	0% (n=0)	0%	0%
AD&D insurance	0	100%	0	0% (n=0)	0%	0%
Medical insurance: employee	0	100%	0	0% (n=0)	0%	0%
Medical insurance: dependents	0	100%	0	0% (n=0)	0%	0%
Stipend for ACA	0	100%	0	0% (n=0)	0%	0%
Dental insurance: employee	16.66%	83.33%	1	0% (n=0)	0%	0%
Dental insurance: dependents	16.66%	83.33%	1	0% (n=0)	0%	0%
Retiree medical insurance (under age 65)	0	100%	0	0% (n=0)	0%	0%
Retiree medical insurance (over 65)	0	100%	0	0% (n=0)	0%	0%
Long term care plan	0	100%	0	0% (n=0)	0%	0%
Retirement: defined benefit plan	0	100%	0	0% (n=0)	0%	0%
Retirement: defined contribution plan	0	100%	0	0% (n=0)	0%	0%
Retirement: thrift (403b) plan	0	100%	0	0% (n=0)	0%	0%

*Shaded cells indicate inadequate data (e.g., too few cases) to calculate the cell*

# Appendix A

## Definitions

**Bereavement Leave** – time off (may be paid or unpaid) that is granted to a grieving employee at the time of death of someone with whom they have a close relationship (usually an employee’s immediate family member). Time off may vary with the nature of the relationship.

**Defined Benefit Plan** – a retirement plan that will provide the employee with a specific and regular cash payment (usually monthly) as replacement for salary, beginning at the time of retirement.

**Employee Benefits** – the range of non-salary/non-wage payments and services that are provided to an employee as a complement to regular financial pay, often including pay for time not worked during vacation or illness, various insurance and other protection plans, and other services of value (e.g., allowance for transportation, employer paid education or training).

**Flexible Benefits** – a benefits plan that allows the employee some level of choice regarding the kind and amount of benefits they receive with their position (often including options for using “pre-tax” compensation to pay the employee’s share of the cost for certain pre-approved benefits and expenses).

**Full Time** – the amount of time over a certain number of days that an organization considers the standard for a regular employee to be at work (most common is 40 hours per week, but some organizations define this in other ways such as 80 hours per two weeks, 38 hours per week, etc.).

**Mean** – the average value or amount for the entire group, based on the amounts that all organizations in a given category report (calculated as the sum of all amounts reported, divided by the number of organizations reporting an amount).

**Median** – the midpoint or 50<sup>th</sup> percentile for the range of all amounts that were reported; half of all organizations reported amounts higher and half of all organizations reported amounts lower for the category.

**Mode** – the amount reported most often.

**Paid Time-off Benefits** – compensation for time not worked (vacation, sick day, holiday, personal time off, bereavement, etc.).

**Part Time** – the amount of time over a certain number of days that an organization considers to be less than full time employment (most common is an employee working fewer than 35 hours/week).

# Appendix B

## Human Resources Management Resources

**About Nonprofits and Charitable Organizations** – This website provides information on nonprofits including human resources links, surveys, and articles on timely topics.  
[www.nonprofit.about.com](http://www.nonprofit.about.com)

**Alliance for Nonprofit Management** – The Alliance for Nonprofit Management, a professional association of individuals and organizations, is devoted to improving the management and governance capacity of nonprofits and to assisting nonprofits in fulfilling their mission.  
[www.allianceonline.org](http://www.allianceonline.org)

**American Society of Association Executives** – ASAE, known as the association of associations, is considered by some to be the advocate for the nonprofit sector. The society is dedicated to advancing the value of voluntary associations to society and supporting the professionalism of the individuals who lead them. [www.asaenet.org](http://www.asaenet.org)

**Association for Research on Nonprofit Organizations and Voluntary Action** – ARNOVA is an international membership organization dedicated to fostering through research, an understanding of the nonprofit sector, philanthropy, and volunteerism. It provides the latest theoretical and empirical work by scholars in the field, up-to-date book reviews, occasional commentary, and an insights section. [www.arnova.org](http://www.arnova.org)

**Center for Nonprofit Management (Nonprofit Resource Library)** – The Center for Nonprofit Management fosters healthy neighborhoods and communities by improving the performance of nonprofit organizations, addressing critical issues, and serving underserved populations. Services include: consulting, professional development, compensation and benefits surveys, and a nonprofit resource library. [www.cnmsocal.org](http://www.cnmsocal.org)

**Nonprofit Connect** – Nonprofit Connect links the nonprofit community to education, resources, and networking so organizations can more effectively achieve their missions. Nonprofit Connect also has a job bank (Job Source) on its website which gives nonprofit, educational, or governmental organizations an opportunity to post available jobs in the Kansas City region.  
[www.npconnect.org](http://www.npconnect.org)

**Charity Channel** – The Charity Channel community is comprised of nonprofit sector professionals from around the world who volunteer their time, advice, information, tips, and articles for the benefit of the community. It is a place where nonprofit professionals can learn from each other, share information and work together to advance the cause of philanthropy. They offer seminars, consultation and educational services.  
[www.charitychannel.com](http://www.charitychannel.com)

**CompassPoint Nonprofit Services** – CompassPoint Nonprofit Services is a nonprofit training, consulting and research organization providing nonprofits with the management tools, concepts, and strategies necessary to shape change in their communities. Their services include consulting, workshops, conferences, and e-learning. The website also provides links to resources on the topics of human resources, management, planning, and executive leadership.

[www.compasspoint.org](http://www.compasspoint.org)

**Chronicle of Philanthropy** – Find articles and news about the nonprofit world including salary surveys. [www.philanthropy.com](http://www.philanthropy.com)

**Free Management Library for Nonprofits and For-Profits** – This library for nonprofits and for-profits provides quality, affordable management consulting and board recruitment services to thousands of nonprofit groups. Areas of service include accounting and financial management, human resources, legal, leadership development, board development, and planning.

[www.managementhelp.org](http://www.managementhelp.org)

**GuideStar** – GuideStar is a source for program and financial information about more than one million American charitable nonprofit organizations including the Salary Search, GuideStar's nonprofit compensation research tool. [www.guidestar.org](http://www.guidestar.org)

**Idealists Tools for Nonprofits** – This website provides information about recruiting and managing volunteers, fundraising, technology for nonprofit organizations, and a human resource guide. [www.idealists.org](http://www.idealists.org)

**Interactive Knowledge for Nonprofit Organizations Worldwide** – IKNOW offers information on human resources, compensation planning, employee relations, employment benefit planning, and management skills. It also provides links to websites on human resources information. [www.iknow.org](http://www.iknow.org)

**Internal Revenue Service** – IRS provides information helping nonprofits understand and meet their tax responsibilities, including how to participate in electronic filing for exempt organizations, and items of educational guidance relating to tax-exempt organizations.

[www.irs.gov/charities-non-profits](http://www.irs.gov/charities-non-profits)

**Job Star –Nonprofit Salary Survey Links** – Job Star is a free public library service offering users access to a collection of career and job search information as well as to Job Star Job Bank, a database of middle- to senior-level jobs and the Future step recruiting service.

[www.jobstar.org/tools/salary](http://www.jobstar.org/tools/salary)

**Kansas Department of Labor** – KDOL houses a research unit that compiles critical data on employment in Kansas.

[www.dol.ks.gov/index.html](http://www.dol.ks.gov/index.html)

**Midwest Center for Nonprofit Leadership** – MCNL offers an extensive set of leadership seminars and workshops every year. It houses various print, multi-media, and Internet-based

resources covering such topics as fund-raising, leadership and management development, and building the capacity of your nonprofit organization. [www.mcnl.org](http://www.mcnl.org)

**National Center of Nonprofit Enterprise** – A Task Force Report: Compensation in Nonprofit Organizations.  
[www.nationalcne.org](http://www.nationalcne.org)

**National Council of Nonprofits** – NCNA is a 501(c)(3) organization of state and regional associations providing services to nonprofits, including: management training and professional development, leadership and convening, and communications.  
[www.councilofnonprofits.org](http://www.councilofnonprofits.org)

**National Center for Charitable Statistics** – Working closely with the IRS and other government agencies, private sector service organizations, and the scholarly community, NCCS builds compatible national, state, and regional databases and develops uniform standards for reporting on the activities of charitable organizations.  
[www.nccsdataweb.urban.org](http://www.nccsdataweb.urban.org)

**The Nonprofit Times** – Conducts special reports on compensation issues for the nonprofit sector and a National Salary Survey.  
[www.nptimes.com](http://www.nptimes.com)

**Salary.com** – The Salary.com website includes information about employee pay levels and compensation-related best practices, trends, and policies.  
[www.salary.com](http://www.salary.com)

**Salary Expert** – SalaryExpert.com is a source of online compensation data, including salary comparison, serving both individual employees and HR/Compensation professionals. Salary Expert reports not only factor in salary information, but also benefits and cost-of-living information.  
[www.salaryexpert.com](http://www.salaryexpert.com)

**Society for Human Resource Management** – SHRM is devoted to human resource management providing an essential and comprehensive set of resources.  
[www.shrm.org](http://www.shrm.org)

**United States Small Business Association** – SBA offers online courses, national training events, and management resources.  
[www.sba.gov](http://www.sba.gov)

# Appendix C

## 501(c)(6) Associations Participation

Of responding associations, 40% reported an annual budget between \$1 million and \$2.49 million. 13% (n=2) of responding associations reported an annual budget under \$250,000. None of the responding associations reported having an annual budget of \$500,000 and \$999,999 or over \$25 million.

## 501(c)(6) Associations Data

Employer-paid Disability Insurance: 501(c)(6) Associations

**Among nonprofit employers that provide this benefit and that submitted data, how much of the expense of disability insurance is being paid by these employers?**

Percentage paid by employer	Short-term disability insurance for:		Long-term disability insurance for:		Accidental death & disability (ADD) insurance for:	
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee	Part-time employee
Number of associations reporting data for this category (n)	5	6	9	2	4	0
100%	13.33%	0%	33.33%	13.33%	13.33%	0%
0%	13.33%	6.66%	6.66%	0%	6.66%	0%
Other/unknown amount	73.33%	93.33%	53.33%	86.66%	80%	0%
Median % paid for insurance, among all associations that reported data	100%	0%	100%	100%	100%	0%



## Employer-paid Dental Insurance: 501(c)(6) Associations

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of dental insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of associations reporting data for this category (n)	12	10	2	2
100%	26.66%	6.66%	0%	0%
90-99%	13.33%	0%	6.66%	0%
80-89%	13.33%	13.33%	6.66%	0%
70-79%	6.66%	6.66%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	26.66%	0%	13.33%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	0%	0%	0%	0%
Other/unknown amount	40%	40%	86.66%	86.66%
Median % paid for this insurance, among all associations that reported data	80%	0%	80%	80%

## Employer-paid Medical Insurance: 501(c)(6) Associations

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of medical insurance is being paid by these employers?**

Percentage paid by employer	For the Full-time employee	For the Full-time employee's dependents	For the Part-time employee	For the Part-time employee's dependents
Number of associations reporting data for this category (n)	11	9	2	2
100%	26.66%	6.66%	0%	0%
90-99%	6.66%	6.66%	0%	6.66%
80-89%	13.33%	13.33%	6.66%	0%
70-79%	6.66%	6.66%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	26.66%	0%	6.66%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	0%	0%	0%	0%
Other/unknown amount	46.66%	40%	93.33%	86.66%
Median % paid for this insurance, among all associations that reported data	90%	50%	0%	0%

### Employer-paid Life Insurance: 501(c)(6) Associations

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of life insurance is being paid by these employers?**

Percentage paid by employer				
Number of associations reporting data for this category (n)	11	3	2	1
100%	40%	0%	6.66%	0%
90-99%	0%	0%	0%	0%
80-89%	6.66%	6.66%	0%	0%
70-79%	0%	0%	0%	0%
60-69%	0%	0%	0%	0%
50-59%	0%	0%	0%	0%
40-49%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%
10-19%	0%	0%	0%	0%
0% (employee pays all)	0%	13.33%	0%	6.66%
Other/unknown amount	53.33%	80%	86.66%	93.33%
Median % paid for this insurance, among all associations that reported data	100%	0%	0%	0%

## **Paid Vacation and Time Off Benefits: For 501(c)(6) Associations**

Paid time off benefits include sick leave, vacation leave, personal leave, holidays and other miscellaneous time off (such as court service, bereavement leave, education, etc.). The percentages reported in this section are for all reporting associations in this size category (there are 15 associations in this group but not all reported for all benefit types). For reporting associations, 93% (n=14) report that they provide paid time off benefits.

### **Among surveyed associations (those that provide benefits to any employees):**

64% (n=9) report that they provide such benefits to full-time employees only. 35% (n=5) report that they provide such benefits to all employees.

## **Policies for Paid Time Off**

The primary methods reported for providing paid time off for sick leave, vacation leave, personal leave, and holidays are as follows: 35% (n=5) of associations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.

57% (n=8) of associations report that employees earn sick leave, vacation leave, and personal leave separately.

**Among all responding associations:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Days Earned Per Year	21	20	20	4	0	0
Maximum Number of Sick Days Earned Per Year	10	6	0	2	0	0

**Leave Carry-Forward Policies:**

A limited number of associations report that they allow employees to carry accrued leave days that are not used in one year into the next year. Many differentiate sick leave from other forms of leave, as the following details indicate:

- 66% of associations (n=10) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 20% (n=3) allow such carry forward for their part-time employees.
- 40% of associations (n=6) report that they allow carry forward of sick leave for full-time employees; 20% (n=3) allow carry forward of sick leave for part-time employees.

**Among Those associations that Allow Carry-Forward:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
Maximum Number of Leave Days that can be Carried Forward	32	10	0	5	0	0
Maximum Number of Sick Days that can be Carried Forward	10	0	0	4	0	0

Some associations allow employees to “cash out” unused sick leave at the time of termination:

- 38% of reporting associations (n=5) allow full-time employees to cash out sick leave at termination.
- 18% of reporting associations (n=2) allow part-time employees to cash out sick leave at termination.

**Vacation Leave: Number of Vacation Days Provided to Employees Based on Years of Service**

Employee's Years of Service	Full-Time Employees: Number of Days			Part-Time Employees: Number of Days		
	Average	Median	Mode	Average	Median	Mode
Less than 1 year	12	10	10	2	0	0
1 year	13	12	10	3	0	0
2 years	13	14	10	3	0	0
3 years	13	15	15	3	0	0
5 years	17	18	15	4	0	0
10 years	20	20	20	5	0	0
15 years	23	20	20	6	0	0

## Paid Vacation and Time Off Benefits: For 501(c)(6) Associations

The survey asked associations to report their specific policies and practices with regard to vacation carry-forward and vacation cashout upon termination of employment. Among the associations that provide for the accrual of vacation leave:

- 67% of reporting associations (n=10) allow full-time employees to carry vacation leave credit into the new year;
- 27% of reporting associations (n=4) allow part-time employees to carry vacation leave credit into the next year.

For the associations that allow full-time employees to carry vacation forward:

- The average maximum number of days that may be carried forward is 31 days.
- The median maximum number of days allowed to be carried forward is 9 days.

Some associations allow employees to “cash out” unused vacation leave at the time of termination:

- 85% of associations in this survey group (n=11) allow full-time employees to cash out vacation leave at termination.
- 45% of associations in this survey group (n=5) allow part-time employees to cash out vacation leave at termination.
- Among the associations that allow vacation cash-out at termination, 44% (n=4) place a limit on the number of days that may be cashed out.

**Paid Vacation and Time Off Benefits: 501(c)(6) Associations**

**Among those associations that allocate paid time off for holidays and vacation leave (n=3):**

**Holidays:**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	11	10	10	6	6.5	0

- 64% of reporting associations (n=7) state that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.



## Paid Vacation and Time Off Benefits: For 501(c)(6) Associations

### Other Forms of Paid Leave

In addition to paid leaves for vacation, illness, and holidays, many associations provide paid time off for specific other purposes. The table below reports the practices of organizations reporting information for these types of paid leave (n varies).

Type of Leave	For Full-Time Employees				For Part-Time Employees			
	% Yes	% No	Avg. Days/yr.	Mode Days/yr.	% Yes	% No	Avg. Days/yr.	Mode Days/yr.
Court Service	20%	80%	20	5	13.33%	86.66%	14.5	5
Family Illness	20%	80%	9.6	0	6.66%	93.34%	12	0
Job Related Training	0%	100%	0	0	0	100%	0	0
Other Related Training	0%	100%	0	0	0	100%	0	0
Bereavement	33.33%	66.66%	7.6	3	20%	80%	10	3
Maternity/Parental	20%	80%	27	30	0	100%	0	0
Military Leave	0%	100%	0	0	0	100%	0	0
Voluntary Service	6.66%	93.34%	3	0	0	100%	0	0

*\*Indicates no single mode for the specific practice*

## Employer-paid Retirement Plans: 501(c)(6) Associations

**Among nonprofit employers of this size that provide this benefit and that submitted data, how much of the expense of retirement plans is being paid by these employers?**

Percentage paid by employer	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b Retirement Plan for:
	Full-time employee	Part-time employee	Full-time employee	Part-time employee	Full-time employee
Number of associations reporting data for this category (n)	0	0	11	2	4
100%	0%	0%	6.66%	6.66%	0%
90-99%	0%	0%	0%	0%	0%
50%	0%	0%	0%	0%	0%
Other/unknown amount	100%	100%	60%	86.66%	93.33%
0% (employee pays all)	0%	0%	6.66%	0%	0%
Median % paid for insurance, among all that reported data	0%	0%	10%	10%	0%

**Welfare and Insurance Plan Eligibility & Coverage  
For Full-Time Employees: 501(c)(6) Associations  
(n varies)**

Benefit	Benefit provided to FT employees			Among those employers that report providing this benefit		
	%Yes	%No	Number that provide	% of Associations that paid 100% of cost (Actual number)	Median % paid by employers	Mode: % paid by employers
Basic life insurance	73.33%	26.66%	11	85.71% (n = 6)	100%	100%
Optional Life Insurance	46.15%	53.84%	6	0% (n = 0)	0%	0%
Basic dependent life insurance	25%	75%	3	0% (n = 0)	0%	0%
Short-term disability	45.45%	54.54%	5	50% (n = 2)	100%	100%
Long-term disability	75%	25%	9	71.42% (n = 5)	100%	100%
AD&D Insurance	40%	60%	4	66.66% (n = 2)	100%	100%
Medical insurance: employee	91.66%	8.33%	11	50% (n = 4)	90%	100%
Medical insurance: dependents	75%	25%	9	11.11% (n = 1)	50%	0%
Stipend for ACA	9.09%	90.90%	1	0% (n = 0)	0%	100%
Dental insurance: employee	92.30%	7.69%	12	44.44% (n = 4)	80%	0%
Dental insurance: dependents	76.92%	23.07%	10	11.11% (n = 1)	0%	0%
Retiree medical insurance (under age 65)	0%	100%	0	0% (n = 0)	0%	0%
Retiree medical insurance (over 65)	0%	100%	0	0% (n = 0)	0%	0%
Long term care plan	25%	75%	3	0% (n = 0)	0%	0%
Retirement: defined benefit plan	0%	100%	0	0% (n = 0)	0%	0%
Retirement: defined contribution plan	91.66%	8.33%	11	11.11% (n = 1)	10%	0%
Retirement: thrift (403b) plan	40%	60%	4	0% (n = 0)	0%	0%

**Employee eligibility for such benefits:**

67% of nonprofit employers report that only full-time employees are eligible for these benefits.

20% of nonprofit employers report that all employees are eligible.

13% provide no response regarding such benefits coverage.

69% of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

**Benefits extended to unmarried partners?** Yes = 18%                      No = 82%

# Appendix D

## List of Participating Organizations and Association

Agriculture Future of America  
Alpha Gamma Rho  
Alphapointe  
American Historical Truck Society  
American Medical Society for Sports Medicine  
Amethyst Place, Inc  
ARMA International  
Arts Council of Johnson County  
Baptist-Trinity Lutheran Legacy Foundation  
BikeWalkKC  
Birdsall House Early Childhood Discovery Center  
Bishop Sullivan Center  
Boys & Girls Clubs of Greater Kansas City  
Brain Injury Association of Kansas and Greater Kansas City  
Breakthrough House Clubhouse  
Camp Encourage  
Caring for Kids Network  
Cass County Historical Society Inc  
Catholic Charities of Northeast Kansas  
Center for Human Services  
Center of Grace, Inc.  
Charlie's House  
Child Abuse Prevention Association  
Child Protection Center, Inc.  
Children's Services Fund of Jackson County  
Church of the Nazarene Foundation  
CHWC  
City Union Mission  
Clay County Public Health Center  
Community LINC  
Community of Christ  
Cornerstone of Topeka, Inc.  
COVERSA  
Cross-Lines Community Outreach  
Cultivate Kansas City  
DCCCA  
Developmental Disability Services of Jackson County  
- eitas  
DISTRICT III AREA AGENCY ON AGING  
Doulos Ministries, Inc dba Shelterwood  
Down Syndrome Innovations  
Downtown Shareholders of KCK  
El Centro, Inc  
FarmHouse Foundation  
Federation of State Massage Therapy Boards  
First Call Alcohol/Drug Prevention & Recovery  
Folk Alliance International  
Foster Adopt Connect  
Friends of JCDS, Inc.  
GateWay of Hope Ministries  
Gift of Life  
Gilda's Club Kansas City  
Grain Valley Education Foundation  
Grant Professionals Association  
Greater Kansas City Sports Commission and Foundation  
Greater KC Chamber of Commerce  
Greater KC LINC  
Greater Topeka Partnership  
Growing Futures Early Education Center Inc  
Guadalupe Centers, Inc  
Habitat for Humanity of Kansas City  
HappyBottoms  
Harvest America Corporation  
Harvesters - The Community Food Network  
HEALING HOUSE INC  
Health Partnership Clinic  
HealthEd Connect  
Heart to Heart International  
Heartland Regional Alcohol & Drug Assessment Center  
Hispanic Economic Development Corporation  
Hope House, Inc.  
Hyman Brand Hebrew Academy  
International Association of Plastics Distribution  
International Fibrodysplasia Ossificans Progressiva (FOP) Association  
International Relations Council  
Irish Museum & Cultural Center/DBA Kansas City  
Irish Center

Jackson County CASA (Court Appointed Special Advocates)  
 Jewish Community Foundation of Greater Kansas City  
 Jewish Family Services  
 Jewish Vocational Service  
 Job One  
 Johnson County Bar Association  
 Johnson County Christmas Bureau  
 Junior League of Kansas City MO  
 Kansas Appleseed Center for Law and Justice  
 Kansas Children's Service League  
 Kansas City Art Institute  
 Kansas City Ballet Association  
 Kansas City Hospice & Palliative Care  
 Kansas City Indian Center  
 Kansas City Kansas School Foundation For Excellence, Inc.  
 Kansas City Metropolitan Bar Association  
 Kansas City Regional Association of Realtors / Heartland Multiple Listing Service  
 Kansas City Repertory Theatre  
 Kansas City Southwest Clinical Society  
 Kansas City Symphony  
 Kansas City Teacher Residency  
 Kansas City Teen Summit  
 Kansas City Urban Youth Academy, Inc.  
 Kansas Coalition Against Sexual and Domestic Violence  
 Kansas Golf Foundation  
 Kauffman Center for the Performing Arts  
 KC Fringe Festival  
 KC Healthy Kids  
 KCPSRS  
 Keeler Women's Center  
 KVC Health Systems  
 Labor-Management Council of Greater Kansas City  
 Lead to Read KC  
 LeadingAge Kansas  
 Learning Club of KCK  
 Legal Aid of Western Missouri  
 LevelUp Kids, Inc.  
 Liberty Hospital Foundation  
 Lida Gift Expressions  
 Life Unlimited Inc.  
 Literacy Kansas City  
 LIVINGINTEGRATED INC.  
 Lyric Opera of Kansas City, Inc.  
 Mainstream Coalition  
 Marlene's Kaleidoscope  
 Mattie Rhodes Center  
 Mechanical Contractors Association of Kansas City  
 Mesner Puppet Theater  
 Metro Lutheran Ministry  
 Metropolitan Energy Center  
 Mid America Assistance Coalition, Inc  
 Mid-Coast Radio Project, Inc.  
 MINDDRIVE  
 Mission Southside Inc  
 MOCSA  
 Mother's Refuge  
 Myasthenia Gravis Association  
 National Association of Farm Broadcasting  
 National WWI Museum and Memorial  
 North Kansas City Schools Education Foundation  
 NourishKC  
 Olathe Health Charitable Foundation  
 Operation Breakthrough  
 Parkville Living Center  
 PCs for People Kansas City LLC  
 Phoenix Family  
 Pieces Peaces  
 Rainbow Center for Communicative Disorders  
 Reach Out and Read Kansas City  
 Reconciliation Services  
 REGAL HEALTH AND WELLNESS, INC.  
 River of Refuge  
 Rose Brooks Center  
 Rosedale Development Association  
 Scraps KC, Inc.  
 Seton Center, Inc.  
 Sheffield Place  
 Shelter KC  
 Society of Teachers of Family Medicine  
 Southeast Enterprises  
 St. Andrew's Episcopal Church  
 Stonecroft Ministries  
 Support Kansas City  
 The American Theatre Guild  
 The Barstow School  
 The Battle Within  
 The Children's Place  
 The Family Conservancy

The HALO Foundation  
The Hope Center KC  
The Humane Society of Greater Kansas City  
The Kansas City Jazz Orchestra  
The Principle Foundation  
The Regnier Family Wonderscope Children's Museum  
of Kansas City  
The Urban League of Greater Kansas City  
The Voter Network Foundation  
The Whole Person  
Tri-County Mental Health Services  
United Soccer Coaches Association  
Unity World Headquarters  
University of Saint Mary  
Urban Neighborhood Initiative  
W.E.B. DuBois Learning Center  
Waldo Area Business Association  
Wayside Waifs Inc  
Women's Community Y of Leavenworth  
Youth Volunteer Corps  
Youthrive Corporation