



League of California
Community Foundations

Spring

2021

Compensation and Benefits Survey Results

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Combined Data (all asset sizes) for 27 League Members

Position Title	Median	Average	Minimum	Maximum	Number in Position
Executive	\$210,612	\$265,240	\$120,375	\$676,000	27
Finance	\$147,906	\$170,169	\$78,300	\$374,000	25
Philanthropic Services	\$120,000	\$136,158	\$44,720	\$296,400	24
Grants	\$85,000	\$93,566	\$45,760	\$200,000	21
Program	\$118,450	\$137,388	\$49,920	\$310,000	22
Communications	\$90,621	\$106,564	\$50,000	\$225,000	21
Human Resources	\$172,360	\$151,455	\$30,000	\$212,180	10
Technology	\$132,854	\$130,060	\$19,020	\$234,000	10
FTE Paid Staff	13.5	24.5	4.0	115.0	
Annual Budget (\$million)	\$2,411,028	\$4,935,755	\$650,000	\$25,700,000	

League Members with Assets less than \$25 Million (2 Respondents)

Position Title	Median	Average	Minimum	Maximum	Number in Position
Executive	\$157,214	\$157,214	\$138,400	\$176,027	2
Finance	\$82,800	\$82,800	\$82,800	\$82,800	1
Philanthropic Services	\$83,338	\$83,338	\$76,875	\$89,801	2
Grants	\$70,030	\$70,030	\$66,560	\$73,500	2
Program	\$0	\$0	\$0	\$0	0
Communications	\$66,000	\$66,000	\$66,000	\$66,000	1
Human Resources	\$0	\$0	\$0	\$0	0
Technology	0	0	0	0	0
FTE Paid Staff	6	6	6	6	
Annual Budget (\$million)	\$802,000	\$802,000	\$780,000	\$824,000	

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League Members with Assets between \$25-100 Million (8 Respondents)

Position Title	Median	Average	Minimum	Maximum	Number in Position
Executive	\$149,643	\$151,574	\$120,375	\$206,274	8
Finance	\$100,000	\$99,030	\$78,300	\$132,438	7
Philanthropic Services	\$67,139	\$74,822	\$44,720	\$125,000	6
Grants	\$69,425	\$67,135	\$45,760	\$85,000	6
Program	\$73,400	\$72,263	\$49,920	\$95,000	6
Communications	\$66,976	\$76,863	\$50,000	\$123,500	4
Human Resources	-	-	-	-	0
Technology	-	-	-	-	0
FTE Paid Staff	6.9	6.6	4.0	9.0	
Annual Budget (\$million)	\$936,905	\$948,557	\$650,000	\$1,350,000	

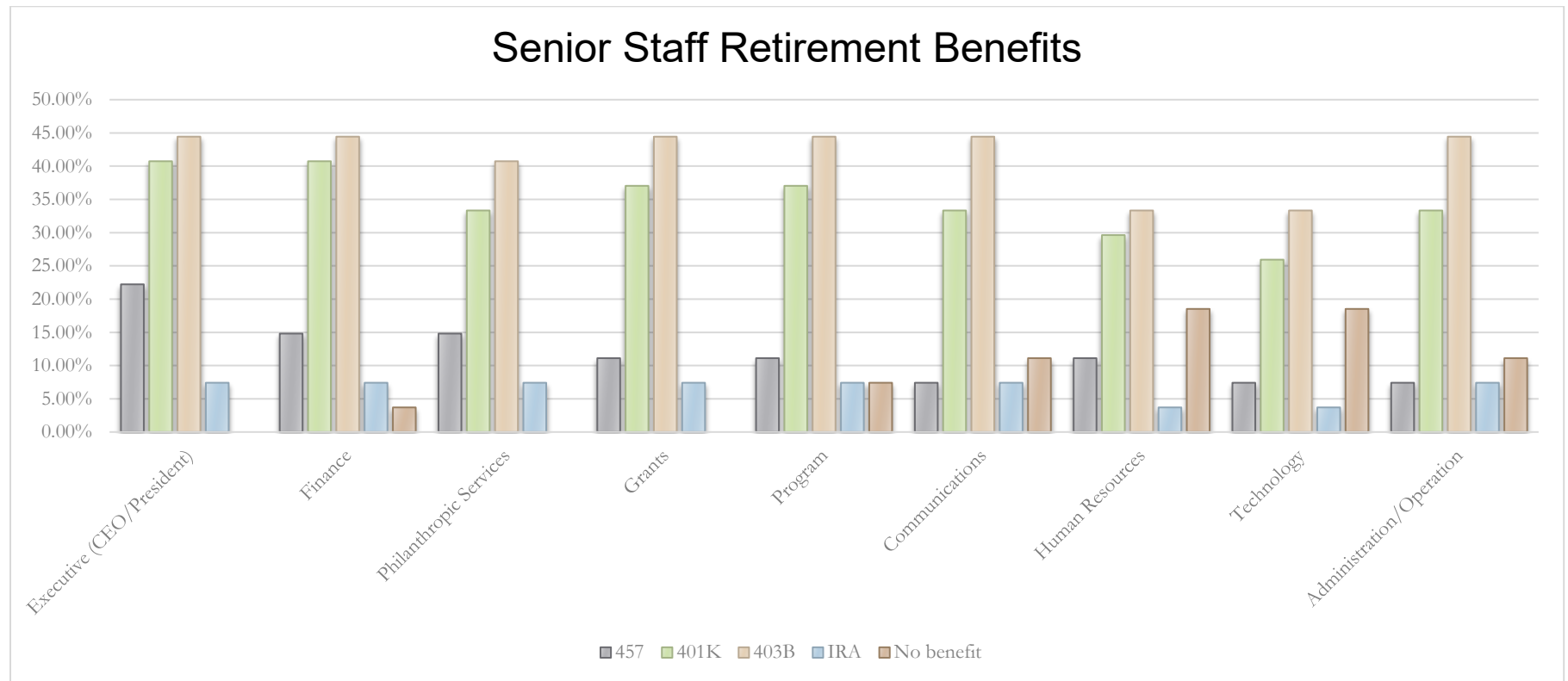
League Members with Assets between \$101-500 Million (11 Respondents)

Position Title	Median	Average	Minimum	Maximum	Number in Position
Executive	\$234,000	\$245,943	\$180,000	\$405,000	11
Finance	\$150,000	\$149,805	\$89,438	\$213,000	11
Philanthropic Services	\$145,491	\$136,035	\$75,000	\$198,500	10
Grants	\$98,775	\$99,342	\$57,000	\$144,576	8
Program	\$118,450	\$118,439	\$60,000	\$172,500	10
Communications	\$85,311	\$88,998	\$70,000	\$119,600	10
Human Resources	\$107,597	\$104,979	\$30,000	\$174,720	4
Technology	\$71,000	\$83,935	\$19,020	\$174,720	4
FTE Paid Staff	17.0	17.2	6.5	37.0	
Annual Budget (\$million)	\$3,030,000	\$3,037,689	\$1,227,791	\$5,500,000	

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League Members with Assets \$500 Million or Greater (6 Respondents)

Position Title	Median	Average	Minimum	Maximum	Number in Position
Executive	\$508,825	\$488,179	\$315,200	\$676,000	6
Finance	\$323,023	\$305,060	\$225,000	\$374,000	6
Philanthropic Services	\$215,873	\$215,307	\$110,794	\$296,400	6
Grants	\$110,500	\$125,455	\$91,524	\$200,000	5
Program	\$240,112	\$234,096	\$149,350	\$310,000	6
Communications	\$173,500	\$162,402	\$84,788	\$225,000	6
Human Resources	\$204,000	\$182,440	\$93,960	\$212,180	6
Technology	\$156,881	\$160,810	\$90,000	\$234,000	6
FTE Paid Staff	64.5	67.8	32.0	115.0	
<i>Annual Budget (\$million)</i>	<i>\$14,694,104</i>	<i>\$15,109,723</i>	<i>\$6,370,132</i>	<i>\$25,700,000</i>	



Comments:

- All responding CFs report they contribute to employee retirement funds.
- Simple-IRA, moving to 403(b) next fiscal year
- 457 available to CEO/VP (executive) level
- SIMPLE IRA for all staff
- All staff members participate in 403B.
- 403b benefits are prorated based on tenure (25% year one, 50% year two, 75% year three, full vested after 4 years).
- Participation in 457B top hat plan is by request with board approval. Employer contribution to 457B, if any, is discretionary. Employer contribution to 401K is currently up to 10%, consisting of up to 4% matching for all employees, plus discretionary contribution, currently 6%, with eligibility after one year of service and vesting after three years of service.
- The foundation matches up to 6% of what the employee contributes to their 401k

Percentage of Salary Paid Towards Funding Retirement Benefits

	Total	Average	Median	Range
Executive (CEO/President)	26	5.9%	5.5%	3-15%
Finance	25	6%	5%	3-15%
Philanthropic Services	23	5.8%	5	3-12%
Grants	23	5.9%	5	3-12%
Program	24	5.75%	5	3-12%
Communications	24	5.6%	5	0-12%
Human Resources	17	5.7%	5	0-12%
Technology	15	5.9%	5	0-12%
Administrative/Operations	22	5.7%	5	0-12%

Variables Used to Calculate Retirement Benefits

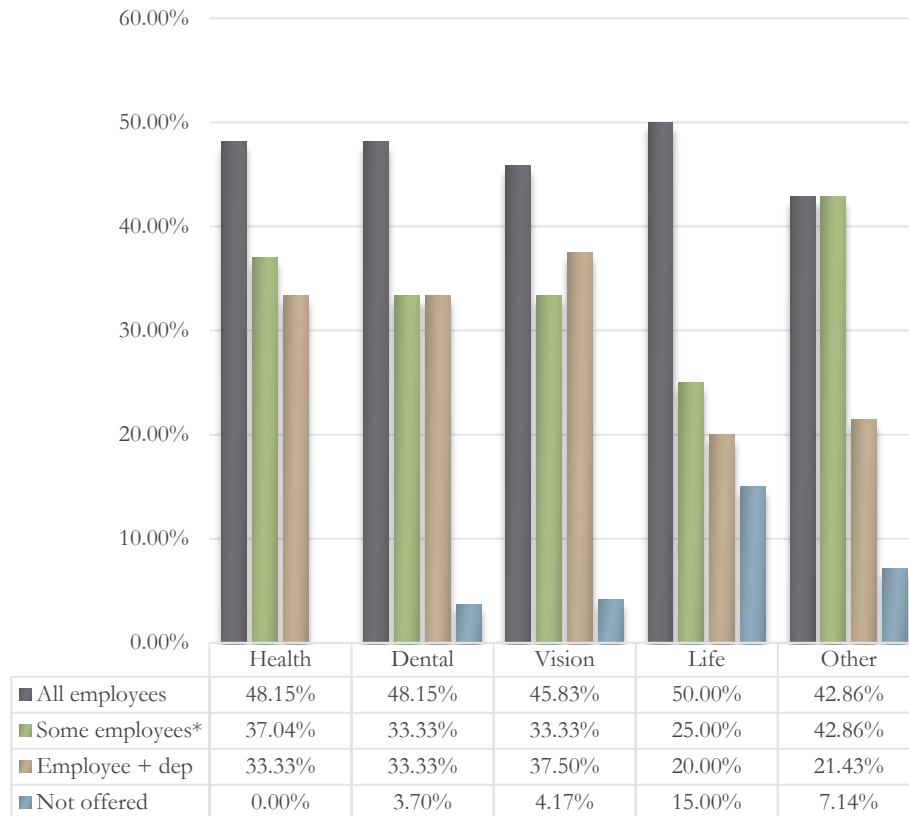
- Across the board 5% contribution after 1 year of service
- CF matches up to 5% of employee deductions toward 403b, for every full-time position.
- 3% of salary plus 1% profit sharing.
- Up to 6% match (x4)
- Based on salary (x3)
- Dollar for dollar match up to 3% of salary.
- C - Level 15%, Director level 10%, Sr. Manager 7.5% all other staff 5%
- No variables, all benefits eligible staff start receiving an employer 401k contribution of 12% after one year of employment.
- In normal years, CF will match either 2% or 3%. In leaner years, CF will match 1%. The 1% match can only be done 2 years out of every 5 years.
- We have a guaranteed 3% safe harbor contribution and additional board approved contribution usually around 3% annually.
- None, safe harbor contribution of 3%
- Board approved benefit percentage. (x2)
- Limit is set by type of IRA.
- We match up to 5% of employee's contributions. If the employee only contributes 4%, they will only receive a 4% match.
- We match 4% for all of our staff members.
- 3% is contributed. 1% is a match.

- Participation in 457B top hat plan is by request with board approval. Employer contribution to 457B, if any, is discretionary. Employer contribution to 401K is currently up to 10%, consisting of up to 4% matching for all employees, plus discretionary contribution, currently 6%, with eligibility after one year of service and vesting after three years of service.

Criteria to Receive Retirement Benefits

- Eligible on hire date
- Full time (x10) – some other requirements with FTE included 3, 6, 9 or 12 month employment
- All staff after 90 days (x3)
- Safe Harbor Plan, so all are eligible.
- After three years of service
- The employer match begins after 12 months of service.
- One year of service, (x4) – some other requirements included minimum of 20+ hours per week, and 1,000 hours of service.
- All paid employees receive 6% 403(b) employer contribution benefit; vested at 6 months employment.
- More than 250 hours in the first quarter; eligible after 3 full months of employment. If they don't work 250 hours in their first quarter, they have to work 1000 hours in their first or subsequent years to qualify.
- Retirement benefits available to all employees after earning \$5,000 in salary or wages.

Insurance Plans Offered



Comments:

Employees covered

All full-time employees

Offer \$450 per month to employees who waive benefits due to obtaining other coverage.

Coverage

All full-time employees are eligible (x4)

Employees working 20+ hours per week – other eligible work hours included 25+ hours, 30+ hours (x8)

Life/AD&D, dependent coverage optional paid by employee

Include long term and short-term disability (x8)

*One CF changed health care plans to offer additional choices.

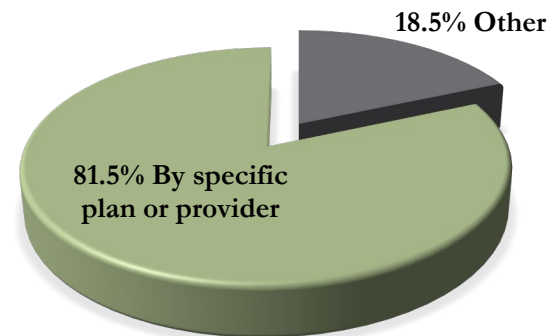
Allocation of Insurance Coverage Benefits

81.5% of CFs allocate insurance benefits by specific plan or provider.

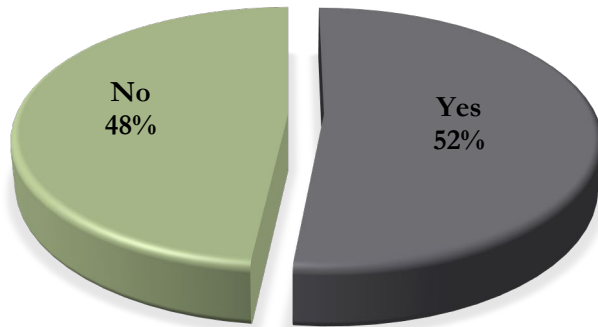
- Using CalChoice, we cover 100% of the EE premium (only) for any Kaiser or Anthem plan at the gold or platinum level
- 100% of the employee premium for a specific plan. If they choose a more expensive plan, they pay the difference pretax. (x10) some CFs pay 80% for dependents (x2)
- CF pays 90% of employee benefits
- 100% Premium employee coverage is provided. Employees covers spouse or dependents (x2)
- 100% for employee for health, vision, dental, life, LTD; 20% for dependents for health
- Life insurance is 2X base annual salary. Zero cost to employees for all coverage. Employees pay 20% of the cost for health for dependents. CF pays for dental and vision premiums for dependents.
- For employee 80% of Kaiser Gold Plan, 50% of dependents
- Depending on the cost of the plan, we absorb the vast majority of the costs for employees and in some cases their dependents too. It really depends on the costs of the plan which is provided to us by our PEO and then we determine how much we cover.
- Benefits are based on age of enrollees. Premiums vary by age.

Other allocations

- Percent of salary - ranged from 27% - 100%
- Specific dollar amount - \$500



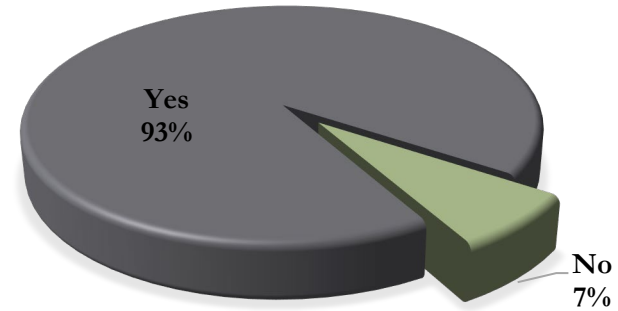
Do you provide a HSA (Health Savings Account) option?



Comments:

- Only applicable when eligible medial plan selected.
- Offer FSA
- Have both the medical HAS and the dependent care HSA

Do ALL eligible employees receive the same insurance benefits?



Comments:

- EEs who work 53.3-79.9% pay prorata based on FTE.
- Other F/T staff are covered by outside plans.

Special Incentives Provided for Senior Staff

	Car/Auto Transport Allowance		Internet/Mobile Phone		Personal Days		Professional Growth/Education/Memberships		Sabbatical		Bonus/Earned Incentive Program	
Executive (CEO/President)	57%	16	71%	20	43%	12	71%	20	18%	5	32%	9
Finance	12%	3	42%	11	19%	5	77%	20	15%	4	38%	10
Philanthropic Services	17%	4	58%	14	13%	3	79%	19	17%	4	33%	8
Grants	6%	1	39%	7	11%	2	83%	15	11%	2	39%	7
Program	16%	3	53%	10	11%	2	79%	15	5%	1	32%	6
Communications	15%	3	50%	10	10%	2	90%	18	10%	2	40%	8
Human Resources	14%	2	57%	8	7%	1	79%	11	7%	1	36%	5
Technology	9%	1	45%	5	0%	0	82%	9	0%	0	36%	4
Administration/Operations	12%	2	41%	7	12%	2	82%	14	6%	1	35%	6

Other Incentives Offered

- The car/auto transport allowance for the CEO is parking
- The Foundation pays for the CEO's annual membership fee for the Association of Fundraising Executives, a professional group.
- Additional life and health insurance (CEO only)
- CEO residence and auto allowance
- We provide an optional FSA plan and other voluntary benefits (i.e. accident or cancer policies)
- Sabbatical offered to LT members with 10 years of service
- ALL but the car allowance is offered to ALL staff members.