

Greater Kansas City Nonprofit Organizations & Associations 2019 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 the nonprofit sector 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) 235-2305
mcnl@umkc.edu
www.mcnl.org

About the Report

The 2019 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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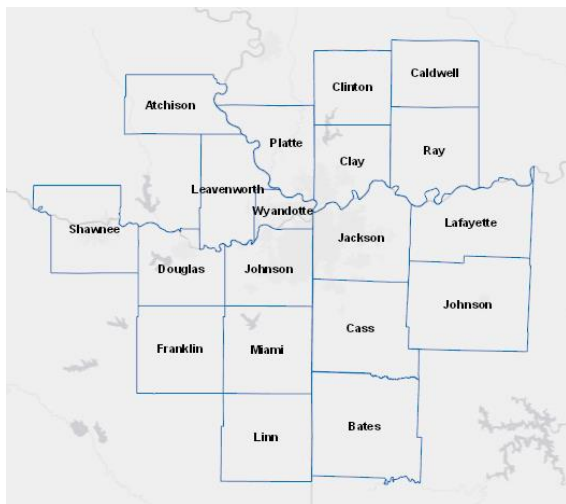
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Introduction

This report outlines the results of the 2019 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.



Methodology

In 2004, MCNL took over the salary survey from the Center for Management Assistance. Periodically over the last 14 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.

The survey was conducted in three phases. First, MCNL met with partner organizations for a project planning meeting. The biennial survey has traditionally covered salary and benefits. In an attempt to shorten the survey, it was decided to split the survey. This report will cover benefits; salary will be addressed in a survey and report next year.

Second, the survey was built using online survey software. The survey link was posted on MCNL's website. MCNL and partner organizations emailed the survey link to nonprofits and associations in the Greater Kansas City area and shared the link on social media. The survey was active for approximately two months.

Third, the survey responses were downloaded into a database. Some survey responses were not included because the organization submitted duplicate survey responses, was located outside of the project area, or was a governmental agency. If survey responses needed clarification, the organization was contacted. The data was then analyzed using statistical software. Finally, the results were visualized for presentation in this report.

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. Finally, take care when comparing 2016 and 2019 data. Since different organizations and associations participate in each survey, definitive comparisons cannot be made.

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 2019 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.

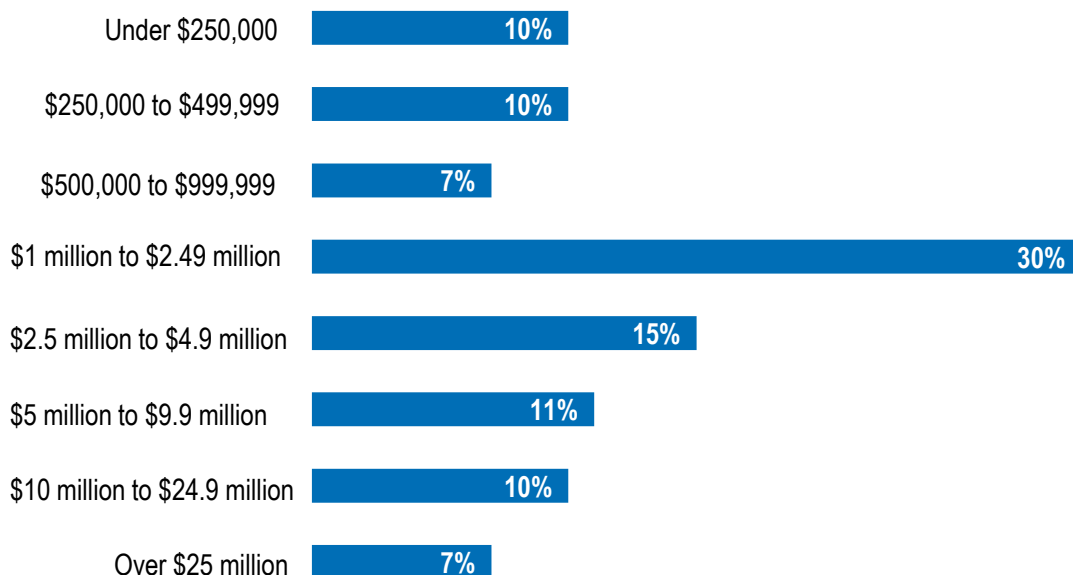
Participation

A total of 201 survey responses were included in the 2019 benefits survey. Of the total, 186 organizations were classified 501(c)(3), 11 were classified 501(c)(6), and 4 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

30% of responding organizations reported an annual budget between \$1 million and \$2.49 million. Just under 75% of responding organizations reported an annual budget between \$250,000 and \$9.9 million.

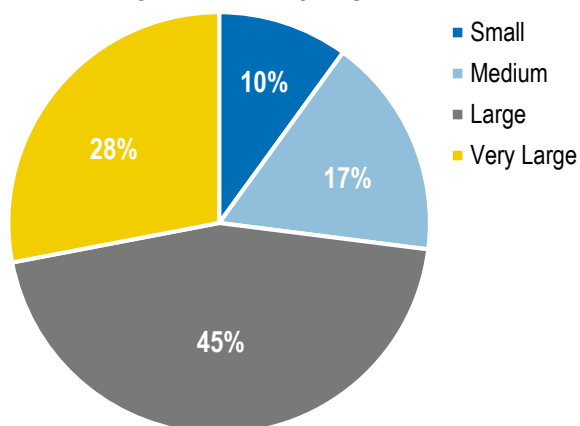
Nearly one-third of responding organizations reported an annual budget between \$1 million and \$2.49 million.



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

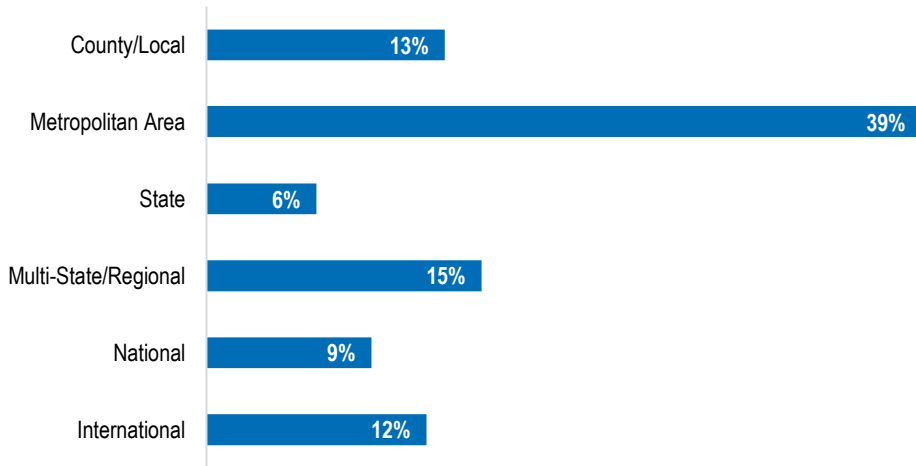
The most reported organization size was large, followed by medium, very large, and small.



Geographic Scope

Another factor to consider is the geographic scope, or service area, of an organization. Of responding organizations, 39% reported the metropolitan area as their service area.

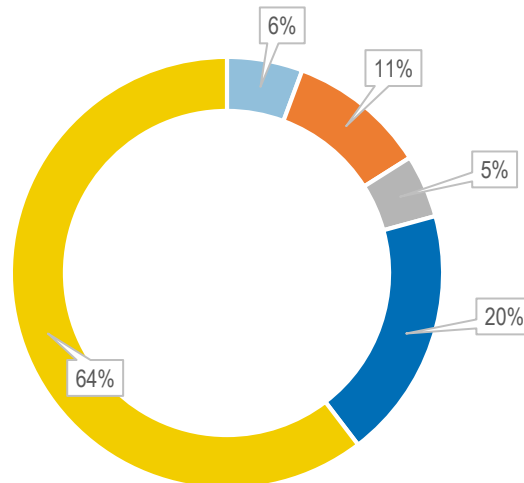
Over half of responding organizations operate at the county/local level or the metropolitan level.



Type of Organization

Organization type refers to the mission or purpose of the organization. One-fifth of responding organizations identified as human services or multipurpose, organizations serving multiple needs. Membership and Trade Association was the next highest reported organization type with 11% of responding organizations. Organizations with less than 5% of the total are listed as “other”. All responding organizations and associations are listed in Appendix D.

Human Service/Multipurpose was the most reported organization type with one-fifth of all responding organizations.



■ Arts & Culture ■ Membership/Trade Association ■ Health & Rehabilitation ■ Human Services/Multipurpose ■ Other

Benefits Highlights & Trends



Welfare and Insurance Benefits

Number of Positions

Of responding organizations, nearly 98% reported having paid employees. On average, responding organizations reported having 11 to 20 full-time employees and 1 to 5 part-time employees.

Gender of Employees

Among the organizations reporting data, 75% of paid employees (full-time and part-time) are women.



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 10% 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.

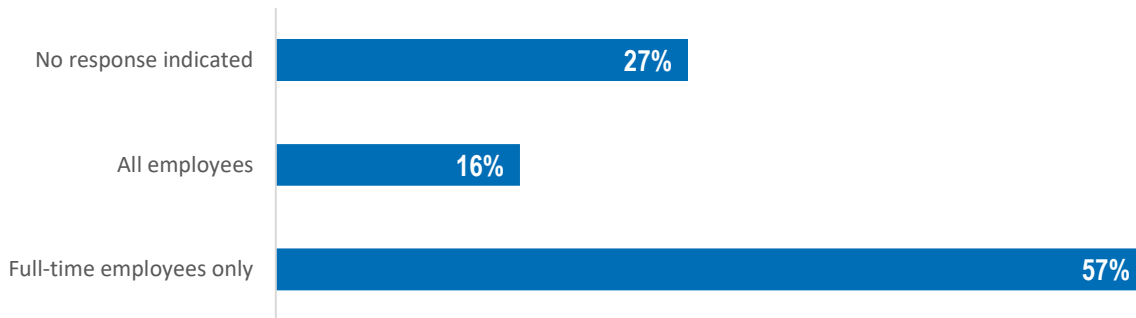
Among nonprofit employers reporting that they do not provide such benefits, 39% are from small organizations.



Employee Eligibility

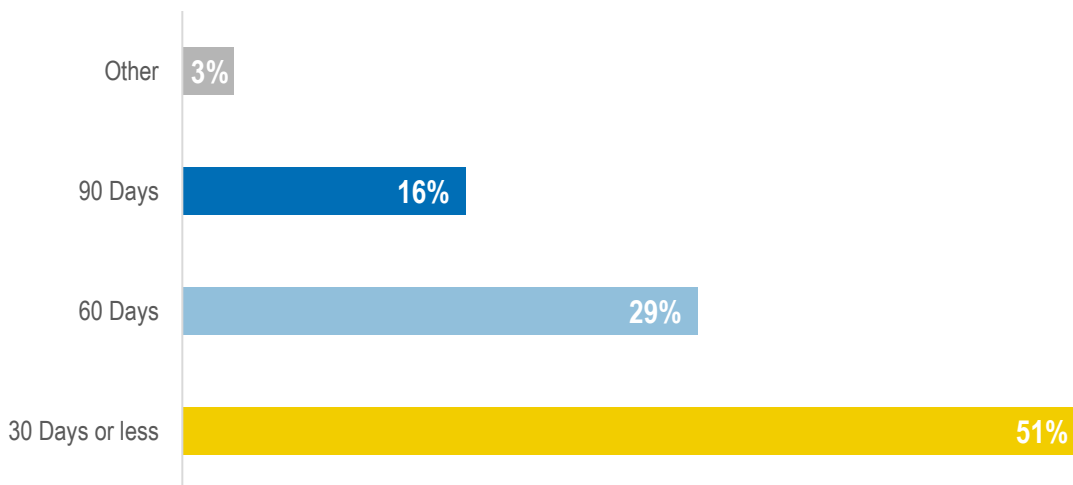
While nearly 75% of responding organizations reported the provision of welfare and insurance benefits for their employees, only 16% report providing such benefits for all employees.

The majority of nonprofit employers report that they provide welfare and insurance benefits to their full-time employees only.



For nonprofit employers that report providing insurance and welfare benefits for their employees (n=147), more than half report having a minimum length of service required before an employee becomes eligible to receive such benefits.

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



Almost half of nonprofit employers that reported the provision of insurance and welfare benefits extend such benefits to unmarried partners of their employees. **It is interesting to note that this has increased from 38% in 2016-2017.**



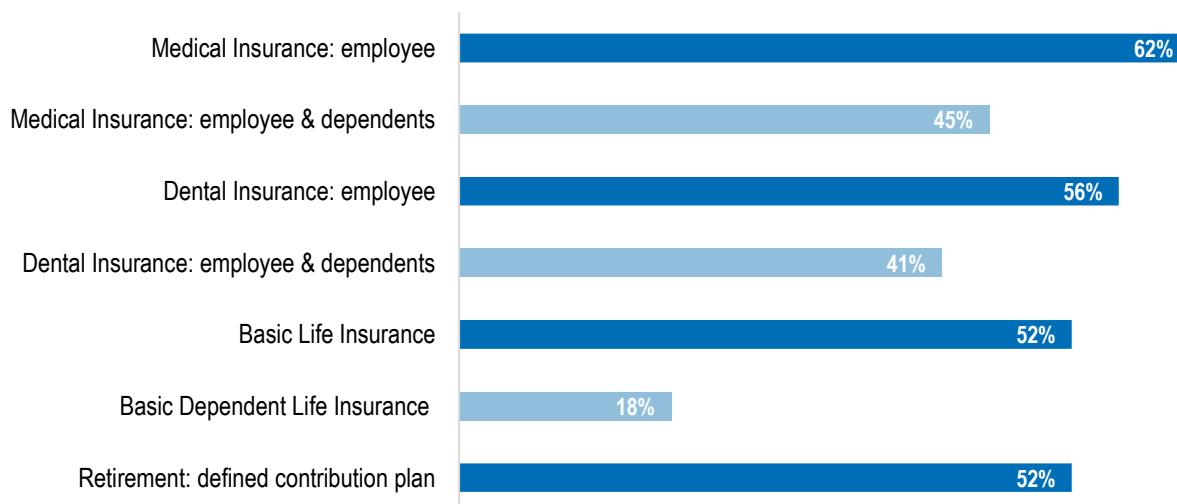
Trends in Benefits

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 2019			
	Small Organizations (n varies)	Medium Organizations (n varies)	Large Organizations (n varies)	Very Large Organizations (n varies)
Basic Life Insurance		38%	79%	93%
Basic Dependent Life Insurance		13%	19%	50%
Optional Life Insurance		17%	39%	71%
AD&D Insurance		25%	51%	93%
Short-Term Disability		26%	47%	78%
Long-Term Disability		35%	51%	82%
Medical Insurance: employee		79%	91%	96%
Medical Insurance: employee & dependents		30%	69%	84%
Dental Insurance: employee		67%	81%	91%
Dental Insurance: employee & dependents		26%	62%	82%
Stipend to Purchase Insurance		42%	8%	2%
Retiree Medical Insurance (under 65)		0%	3%	2%
Retiree Medical Insurance (age 65 and over)		5%	5%	5%
Long-Term Care Plan		5%	11%	9%
Retirement: defined benefit plan		5%	6%	5%
Retirement: defined contribution plan		58%	73%	89%
Retirement: thrift savings plan		0%	14%	19%

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

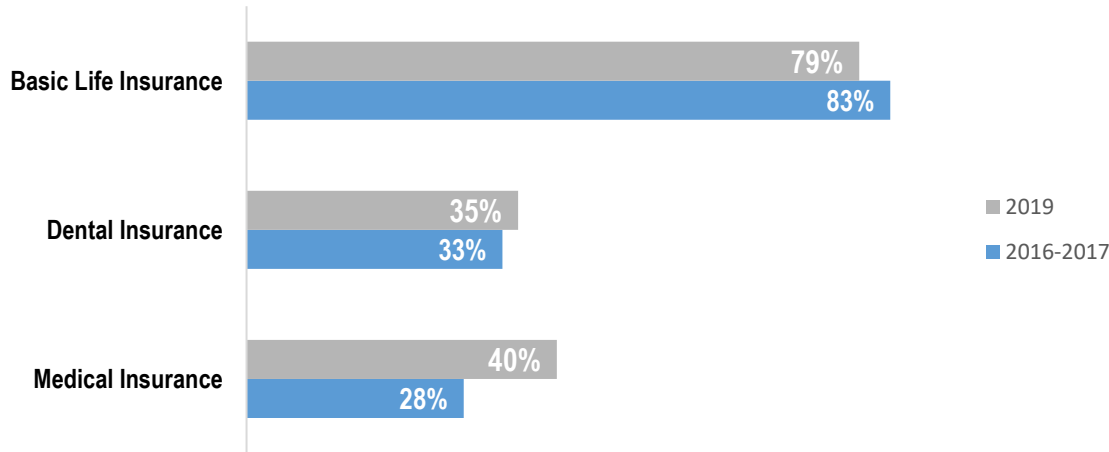
Not surprisingly, there are significant differences by agency size categories, and the larger nonprofits are clearly providing more effectively for the welfare of their employees. When compared across all reporting organizations, the most common benefits provided to full-time employees by the organizations include: medical insurance, dental insurance, basic life insurance, and retirement: defined contribution plan.



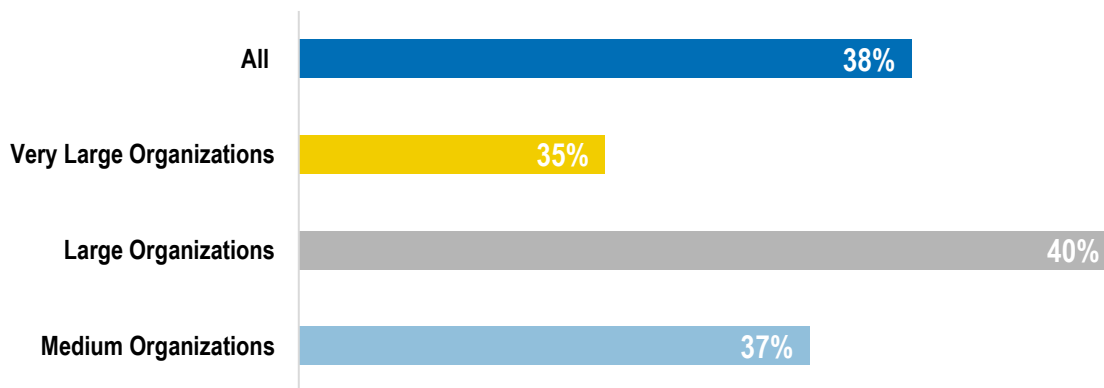
Share of Support for the Full-Time Employee

Among large organizations, the percentage that reported paying 100 percent of the cost for basic life and dental insurance for their full-time employees remained relatively similar to 2016-2017 levels; however, the share of support for medical insurance was noticeably larger than in 2016-2017.

While the share of cost among large organizations is mostly consistent with 2016-2017 levels, more of these organizations are paying 100 percent of the cost for medical insurance for their full-time employees.



Among all organizations, only 38% 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 a median percentage of 90% for their full-time employee's health insurance. Very large and large organizations remained consistent with 2016-2017 levels. In contrast, medium organizations reported a noticeable decline in the median percentage paid for this benefit at just 50% (compared to 90% from 2016-2017). The median percentage paid by the average organization for dental insurance (for their full-time employee) increased from 70% to 80%. 35% of responding organizations reported paying 100% of the cost for their full-time employee's dental insurance.

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; 75% of responding organizations offer this option. The median percentage paid by nonprofit employers is 10%. The next most common is a Thrift (403b) plan; 13% 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 are the small or medium agencies.

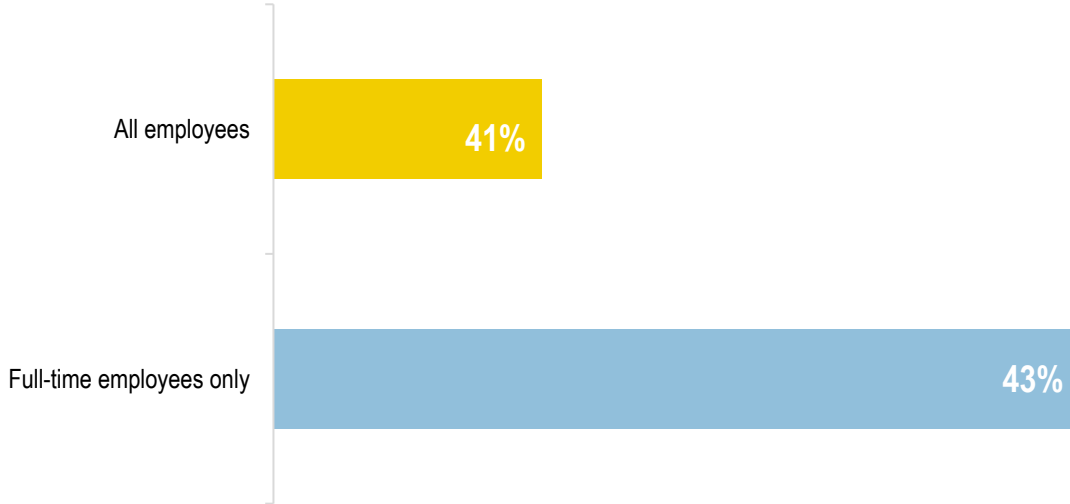


Paid Time Off Benefits

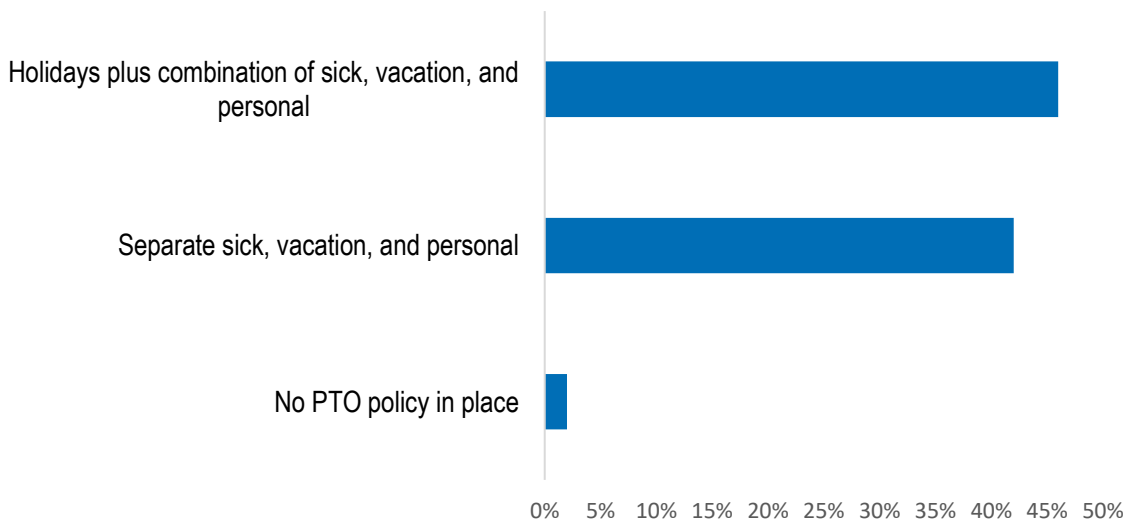
Paid Time Off Benefit Trends

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 with regard to 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.).

90% of participating organizations report providing paid time off benefits to their employees.



The provision of paid time off is provided through a variety of means. Among organizations that reported providing paid time off, 46% (n=93) have a PTO policy where employees can earn holidays plus days that can be used for a combination of sick, vacation, and personal leave. 42% (n=84) reported having a policy where employees earn separate paid time off for sick, vacation, and personal leave. Just 2% (n=4) of reporting organizations reported not having a PTO policy in place.



Holidays

Among all organizations, the average number of holidays per year for the full-time employee is 11. **This is an increase from 2016-2017 where the average was 9 days.**

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	11	11	11	5.4	3.5	1

For organizations that allocate separate time off for holidays, the number of holidays per year for the full-time employee remains the same as above. However, the number of paid holidays per year for the part-time employee is slightly greater at an average of 6.84 days, a median of 9 days, and the most common response (the mode) is 1 day.

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)	11	10.5	9	8.2	9	*
Large Organizations (Budgets Between \$1 Million and \$4.99 Million)	10.95	11	11	7.42	10	1
Very Large Organizations (Budgets Over \$5 Million)	11	11	11	5.4	3.5	1

*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 11 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 21 days per year. Compared to previous years, the average number of vacation days provided to full-time employees at all experience levels has increased.

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	15.5 (n=147)	11	11	5.6 (n=123)	1	1
1 year	18.2 (n=147)	13	11	6.4 (n=120)	4.5	1
2 years	19.3 (n=141)	16	11	6.7 (n=119)	5	1
3 years	20.7 (n=138)	16	16	7.2 (n=117)	6	1
5 years	24 (n=142)	21	16	8.2 (n=116)	6.5	1
10 years	27.5 (n=140)	21	21	9.4 (n=115)	6.5	1
15 years	28.3 (n=139)	21	21	9.8 (n=115)	7	1

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, 60% (n=124) 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 19 days. A little more than a quarter of responding organizations (n=55) allow part-time 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=64) 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 21 days. Only 15% (n=30) allow part-time employees to carry forward their unused sick days.

For those responding organizations that allocate paid time off for vacation, 68% (n=57) report that they allow full-time employees to carry forward unused vacation days to the following year. A much smaller percentage of organizations, 35% (n=29), 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.

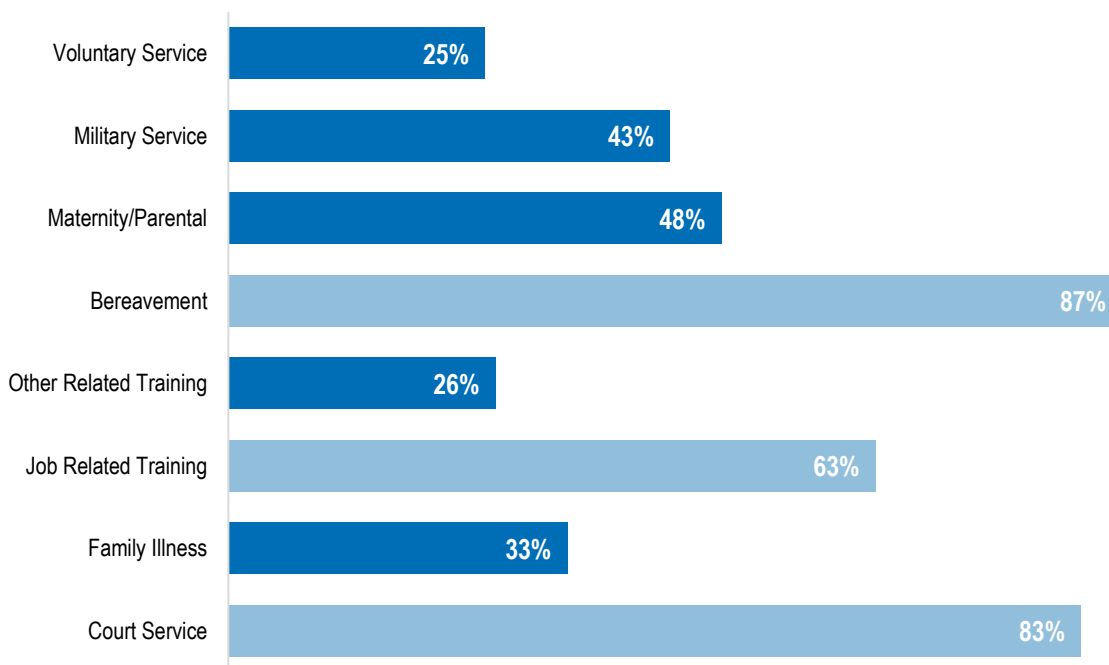
Among responding organizations, two-thirds (n=133) allow full-time employees to cash out remaining vacation leave at termination. A smaller portion, 34% (n=68), allow part-time employees to cash out unused vacation days at termination. Among the organizations that allow for this practice, more than two-thirds (n=87) place a limit on the number of days that may be cashed out.

Among responding organizations, 14% (n=29) allow full-time employees to cash out their unused sick days at termination. Only 7% (n=13) 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 training.

Among responding organizations that reported this practice, 87% provided bereavement leave for their full-time employees. The average days per year for this leave was 5.7 and the most common number of days (the mode) was 4.



Challenges

Finding the right balance of welfare & insurance and paid time off benefits continues to be a challenge for Kansas City nonprofit organizations.

More than half of responding organizations report that the cost of providing benefits has increased in the last two years.



■ Decreased ■ Stayed the Same ■ Increased ■ No Response Provided

Past Changes

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.

“Increased number of Paid Holidays; Increased number of Floating Holidays; Employer Contribution to Employees’ Health Savings Accounts”

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.

“As plans continue to change, we are usually evaluating each year to make sure most employees are benefiting the best way. We are exploring other plan options that would offer compatible benefits to what we are receiving now”

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?

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)	65	17	69	15	72	16
100%	51%	33%	67%	59%	62%	67%
0%	34%	56%	15%	29%	23%	22%
Other/unknown amount	15%	11%	18%	12%	15%	100%
Median % paid for insurance, among all organizations of this group that reported data	100%	0%	100%	100%	100%	100%

Benefits Practices

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)	101	75	20	17
100%	35%	5%	19%	0%
90-99%	9%	4%	0%	0%
80-89%	10%	0%	5%	0%
70-79%	2%	6%	10%	0%
60-69%	3%	4%	0%	0%
50-59%	4%	7%	14%	0%
40-49%	0%	4%	5%	11%
30-39%	4%	5%	0%	5%
20-29%	2%	1%	0%	0%
10-19%	0%	4%	0%	0%20
0% (employee pays all)	22%	52%	43%	74%
Other/unknown amount	11%	10%	5%	11%
Median % paid for this insurance, among all organizations of this group that reported data	80%	0%	45%	0%

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)	113	79	20	17
100%	38%	3%	19%	0%
90-99%	16%	3%	5%	0%
80-89%	19%	11%	14%	0%
70-79%	6%	3%	10%	0%
60-69%	1%	4%	10%	5%
50-59%	7%	17%	29%	10%
40-49%	0%	1%	5%	5%
30-39%	2%	4%	0%	10%
20-29%	2%	2%	5%	5%
10-19%	0%	2%	0%	0%
0% (employee pays all)	1%	35%	0%	50%
Other/unknown amount	10%	13%	5%	15%
Median % paid for this insurance, among all agencies of this group that reported data	90%	30%	65%	0%

Benefits Practices

Employer Share of Payment for Full-time Employee

Medical & Dental Insurance For all Organizations (n=201)

This table reports the data of all nonprofit employers, **including both those that do and do not provide these benefits**, to explain the percentages of total insurance cost that is being paid by these employers (rounded to the nearest %) to insure their full-time employees.

	Percent of Employers that Pay this Amount for Employee Medical Insurance	Percent of Employers that Pay this Amount for Dependent Medical Insurance	Percent of Employers that Pay this Amount for Employee Dental Insurance	Percent of Employers that Pay this Amount for Dependent Dental Insurance
Number of organizations reporting data for this category (n)	125	91	113	83
100%	23%	2%	19%	3%
90-99%	10%	2%	5%	2%
80-89%	12%	6%	6%	3%
70-79%	4%	2%	1%	0%
60-69%	1%	2%	2%	2%
50-59%	5%	8%	3%	3%
40-49%	0%	1%	0%	2%
30-39%	1%	2%	2%	2%
20-29%	1%	1%	1%	1%
10-19%	0%	1%	0%	2%
0% (employee pays all)	2%	16%	13%	23%
Other/unknown amount	43%	40%	49%	40%
Employer does not offer this benefit	38%	55%	44%	59%
Median % paid for this insurance, among all organizations of this group that reported data	90%	40%	80%	0%

Benefits Practices

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?

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 organizations reporting data for this category (n)	93	33	24	12	51
100%	79%	14%	63%	8%	2%
90-99%	1%	0%	0%	0%	0%
80-89%	0%	0%	0%	0%	2%
70-79%	0%	0%	4%	0%	0%
60-69%	0%	0%	0%	0%	0%
50-59%	0%	3%	4%	0%	2%
40-49%	0%	0%	0%	0%	0%
30-39%	0%	0%	0%	0%	0%
20-29%	0%	0%	0%	0%	0%
10-19%	1%	0%	0%	0%	0%
0% (employee pays all)	8%	73%	19%	85%	80%
Other/unknown amount	11%	11%	11%	8%	15%
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 201 organizations that responded to the survey, but not all reported for all benefit types).

Among surveyed organizations:

- 43% (n=95) report that they provide PTO benefits to full-time employees only.
- 41% (n=83) report that they provide PTO benefits to all employees.
- 11% (n=23) 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:

- 2% of organizations (n=4) report having no policy for PTO.
- 42% of organizations (n=84) report that employees earn sick, vacation, and personal leave separately.
- 46% of organizations (n=93) report that employees can earn holidays plus days that can be used for a combination of sick, vacation, and personal leave.

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	26	21	10	3	1
Maximum Number of Sick Days Earned Per Year	6.5	1	1	3	1	1

Benefits Practices

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:

- 60% of organizations (n=124) report that they allow full-time employees to carry forward unused vacation and other (non-sick) leave days;
- 27% (n=55) allow such carry-forward for part-time employees;
- 32% (n=64) report that they allow carry-forward of sick days for full-time employees;
- 15% (n=30) 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	19	11	1	9	1	1
Maximum Number of Sick Days that can be Carried Forward	21	1	1	12	1	1

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

- Only 14% of responding organizations in this survey (n=29) allow full-time employees to cash out their unused sick days at termination.
- Only 7% of responding organizations (n=13) 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

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	15.5 (n=147)	11	11	5.6 (n=123)	1	1
1 year	18.2 (n=147)	13	11	6.4 (n=120)	4.5	1
2 years	19.3 (n=141)	16	11	6.7 (n=119)	5	1
3 years	20.7 (n=138)	16	16	7.2 (n=117)	6	1
5 years	24 (n=142)	21	16	8.2 (n=116)	6.5	1
10 years	27.5 (n=140)	21	21	9.4 (n=115)	6.5	1
15 years	28.3 (n=139)	21	21	9.8 (n=115)	7	1

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

Among those organizations that allocate separate paid time off for vacation leave (n=84):

- 68% of organizations (n=57) allow full-time employees to carry-forward unused vacation days to the following year;
- 35% of organizations (n=29) have policies that allow part-time employees to carry vacation leave to the following year.

Among all responding organizations that allocate paid time off for vacation leave:

- 58% of organizations (n=116) allow full-time employees to carry-forward unused vacation days to the following year;
- 25% of organizations (n=51) have policies that allow part-time employees to carry vacation leave to the following 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 15.04 days;
- The most common maximum number of days (the mode) is 1.
- The median maximum number of days allowed is 9.

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

- 66% of responding organizations (n=133) allow full-time employees to cash out remaining vacation leave at termination.
- 34% of responding organizations (n=68) allow part-time employees to cash out remaining vacation leave at termination.
- Among those organizations that allow vacation cash out at termination, 68% (n=87) place a limit on the number of days that may be cashed out.

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?	11	11	11	5.4	3.5	1

- 19% 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.

Benefits Practices

Paid Vacation and Time Off Benefits: For All Reporting Organizations

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%	17%	10.1	6	48%	52%	6	1
Family Illness	33%	67%	22.4	1	21%	79%	15.6	1
Job Related Training	63%	37%	6.5	6	35%	65%	4	1
Other Related Training	26%	74%	4.6	6	16%	84%	3.2	1
Bereavement	87%	13%	5.7	4	49%	51%	5.5	4
Maternity/Parental	48%	52%	31.6	31	24%	76%	22.3	1
Military Leave	43%	57%	10.2	1	25%	75%	6	1
Voluntary Service	25%	75%	4	2	14%	86%	3	

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

Benefits Practices

Employer-paid Retirement Plans: 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	Defined Benefit Retirement Plan for:		Defined Contribution Retirement Plan for:		Thrift/403b 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)	6	2	105	27	16	7
100%	43%		8%	15%	6%	0%
90-99%	0%		0%	0%	0%	0%
50%	14%		9%	4%	0%	0%
Other/unknown amount	28%		67%	70%	68%	40%
0% (employee pays all)	14%		16%	11%	26%	60%
Median % paid for insurance, among all organizations of this group that reported data	75%		10%	10%	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: All Reporting Organizations (n=201)

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	52%	48%	105	79% (83)	100%	100%
Optional life insurance	30%	70%	60	2% (1)	0%	0%
Basic dependent life insurance	18%	82%	37	14% (5)	0%	0%
Short-term disability	36%	64%	73	51% (37)	100%	100%
Long-term disability	39%	61%	79	67% (53)	100%	100%
AD&D insurance	41%	59%	82	62% (51)	100%	100%
Medical insurance: employee	62%	38%	125	38% (47)	90%	100%
Medical insurance: dependents	45%	55%	91	3% (3)	30%	0%
Stipend for ACA	9%	91%	17	35% (39)	80%	100%
Dental insurance: employee	56%	44%	113	35% (39)	80%	100%
Dental insurance: dependents	41%	59%	83	24% (4)	80%	100%
Retiree medical insurance (under age 65)	2%	98%	3	0%	0%	0%
Retiree medical insurance (over 65)	3%	97%	6	33% (2)	0%	0%
Long term care plan	6%	94%	12	17% (2)	0%	0%
Retirement: defined benefit plan	4%	96%	7	43% (3)	75%	100%
Retirement: defined contribution plan	52%	48%	105	8% (8)	10%	10%
Retirement: thrift (403b) plan	8%	92%	16	6% (1)	0%	0%

Employee eligibility for such benefits:

57% of responding organizations (n=115) report that only full-time employees are eligible for these benefits.

16% of responding organizations (n=32) report that all employees are eligible.

27% (n=54) provide no response regarding such benefits coverage.

42% of nonprofit employers report requiring a minimum length of service before an employee is eligible for such benefits.

Benefits extended to unmarried partners?

Yes = 47%

No = 53%

Benefits Practices

Welfare and Insurance Plan Eligibility & Coverage For Part-Time Employees: All Reporting Organizations (n=201)

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	13%	87%	27	63% (17)	100%	100%
Optional life insurance	9%	91%	17	6% (1)	0%	0%
Basic dependent life insurance	7%	93%	13	8% (1)	0%	0%
Short-term disability	9%	91%	18	33% (6)	0%	0%
Long-term disability	9%	91%	17	59% (10)	100%	100%
AD&D insurance	9%	91%	18	67% (12)	100%	100%
Medical insurance: employee	10%	90%	21	19% (4)	65%	50%
Medical insurance: dependents	10%	90%	20	0%	0%	0%
Stipend for ACA	2%	98%	4	0%	25%	*
Dental insurance: employee	10%	90%	21	19% (4)	45%	0%
Dental insurance: dependents	10%	90%	19	0%	0%	0%
Retiree medical insurance (under age 65)	1%	99%	1			
Retiree medical insurance (over 65)	1%	99%	2			
Long term care plan	2%	98%	4	0%	0%	0%
Retirement: defined benefit plan	1%	99%	2			
Retirement: defined contribution plan	23%	77%	47	15% (7)	10%	10%
Retirement: thrift (403b) plan	5%	95%	10	0%	0%	0%

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

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)	35	8	37	8	42	8
100%	46%	50%	73%	75%	67%	88%
0%	46%	50%	16%	25%	24%	13%
Other/unknown amount	8%	0%	11%	0%	9%	0%
Median % paid for insurance, among all organizations of this group that reported data	50%	50%	100%	100%	100%	100%

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)	41	37	9	8
100%	34%	0%	33%	0%
90-99%	5%	0%	0%	0%
80-89%	2%	5%	0%	0%
70-79%	0%	0%	0%	0%
60-69%	7%	5%	0%	0%
50-59%	5%	3%	0%	0%
40-49%	0%	8%	0%	0%
30-39%	5%	5%	0%	0%
20-29%	5%	0%	0%	0%
10-19%	0%	5%	0%	0%
0% (employee pays all)	32%	62%	67%	100%
Other/unknown amount	5%	5%	0%	0%
Median % paid for this insurance, among all organizations of this group that reported data	60%	0%	0%	0%

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)	44	38	8	8
100%	34%	0%	38%	0%
90-99%	16%	3%	0%	0%
80-89%	27%	16%	25%	0%
70-79%	5%	8%	0%	0%
60-69%	2%	8%	13%	13%
50-59%	7%	16%	13%	13%
40-49%	0%	3%	0%	0%
30-39%	0%	5%	0%	13%
20-29%	5%	3%	13%	13%
10-19%	0%	3%	0%	0%
0% (employee pays all)	0%	29%	0%	38%
Other/unknown amount	5%	8%	0%	0%
Median % paid for this insurance, among all organizations of this group that reported data	90%	50%	80%	20%

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	22	9	7
100%	79%	14%	89%	0%
90-99%	0%	0%	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%	2%	0%	0%	0%
0% (employee pays all)	10%	82%	11%	100%
Other/unknown amount	10%	5%	0%	0%
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 54 organizations in this group but not all reported for all benefit types).

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

55% (n=28) report that they provide such benefits to full-time employees only.

45% (n=23) 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: 50% (n=27) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.

44% (n=24) 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	29	31	*	10.3	1	1
Maximum Number of Sick Days Earned Per Year	1.8	1	1	1.7	1	1

**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:

- 72% of organizations (n=39) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 32% (n=17) allow such carry forward for their part-time employees.
- 33% of organizations (n=18) report that they allow carry forward of sick leave for full-time employees; 19% (9) 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	24.68	15.5	11	8.81	1	1
Maximum Number of Sick Days that can be Carried Forward	26.81	1	1	20.82	1	1

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

- 15% of organizations (8) in this survey group allow full-time employees to cash out sick leave at termination.
- Only 4% of responding organizations (2) 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	13.13 (n=45)	11	11	4.86 (n=36)	1	1
1 year	16.51 (n=45)	13	11	5.56 (n=36)	1	1
2 years	18.63 (n=43)	13	11	5.8 (n=35)	1	1
3 years	20.36 (n=44)	16	16	6.26 (n=35)	1	1
5 years	24.52 (n=44)	21	16	7.14 (n=35)	1	1
10 years	29.23 (n=44)	23	21	8.17 (n=35)	1	1
15 years	29.82 (n=44)	25	21	8.34 (n=35)	1	1

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

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

- 70% of reporting organizations (n=38) allow full-time employees to carry vacation leave credit into the new year;
- 30% of reporting organizations (n=16) 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 18.61 days;
- The most typical maximum number of days (the mode) is 16 days; and
- The median maximum number of days allowed to be carried forward is 21.

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

- 76% of organizations in this survey group (n=41) allow full-time employees to cash out vacation leave at termination.
- 33% of organizations in this survey group (n=18) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 50% (n=27) 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?	11	11	11	5.4	3.5	1

- 17% of reporting organizations (n=4) 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	70%	30%	13.84	6	28%	73%	6.4	*
Family Illness	24%	76%	30.11	31	11%	89%	14.33	1
Job Related Training	43%	57%	6.82	*	17%	83%	4.29	1
Other Related Training	7%	93%	3	*	6%	94%	1.75	1
Bereavement	80%	20%	6.59	4	33%	67%	7.25	4
Maternity/Parental	44%	56%	39.5	31	13%	87%	14.33	1
Military Leave	33%	67%	12.67	*	15%	85%	8.5	1
Voluntary Service	19%	81%	2.38	2	11%	89%	2.13	*

**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)	2	0	23	12	6
100%			5% (2)	9% (2)	0%
90-99%			0%	0%	0%
50%			3% (1)	4% (1)	0%
Other/unknown amount			77% (14)	78% (18)	50% (4)
0% (employee pays all)			15% (6)	9% (2)	50% (4)
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	93%	7%	42	79% (33)	100%	100%
Optional Life Insurance	71%	29%	22	14% (3)	0%	0%
Basic dependent life insurance	50%	50%	31	0%	0%	0%
Short-term disability	78%	22%	35	46% (16)	50%	*
Long-term disability	82%	18%	37	73% (27)	100%	100%
AD&D Insurance	93%	7%	42	67% (28)	100%	100%
Medical insurance: employee	96%	4%	44	34% (15)	90%	100%
Medical insurance: dependents	84%	16%	38	0%	50%	0%
Stipend for ACA	2%	98%	1			
Dental insurance: employee	91%	9%	41	34% (14)	60%	100%
Dental insurance: dependents	82%	18%	37	0%	0%	0%
Retiree medical insurance (under age 65)	2%	98%	1			
Retiree medical insurance (over 65)	5%	95%	2			
Long term care plan	9%	91%	4	0%		
Retirement: defined benefit plan	5%	95%	2			
Retirement: defined contribution plan	89%	11%	40	5% (2)	10%	10%
Retirement: thrift (403b) plan	19%	81%	8	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

Employee eligibility for such benefits:

70% of nonprofit employers report that only full-time employees are eligible for these benefits.

17% of nonprofit employers report that all employees are eligible.

13% provide no response regarding such benefits coverage.

63% 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	23%	77%	9	89% (8)	100%	100%
Optional Life Insurance	22%	78%	8	0%	0%	0%
Basic dependent life insurance	19%	81%	7	0%	0%	0%
Short-term disability	22%	78%	8	50% (4)	50%	*
Long-term disability	22%	78%	8	75%	100%	100%
AD&D Insurance	22%	78%	8	88% (7)	100%	100%
Medical insurance: employee	22%	78%	8	38% (3)	80%	100%
Medical insurance: dependents	22%	78%	8	0%	20%	0%
Stipend for ACA	0%	100%	0			
Dental insurance: employee	24%	76%	9	33% (3)	0%	0%
Dental insurance: dependents	22%	78%	8	0%	0%	0%
Retiree medical insurance (under age 65)	0%	100%	0			
Retiree medical insurance (over 65)	0%	100%	0			
Long term care plan	3%	97%	1			
Retirement: defined benefit plan	0%	100%	0			
Retirement: defined contribution plan	61%	39%	23	9% (2)	10%	10%
Retirement: thrift (403b) plan	17%	83%	6	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)	31	9	29	7	28	7
100%	58%	20%	65%	44%	58%	44%
0%	29%	60%	18%	33%	24%	33%
Other/unknown amount	13%	20%	18%	22%	18%	22%
Median % paid for insurance, among all agencies of this group that reported data	100%	0%	100%	100%	100%	100%

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)	49	36	10	9
100%	35%	10%	0%	0%
90-99%	11%	5%	0%	0%
80-89%	15%	8%	0%	0%
70-79%	4%	0%	18%	0%
60-69%	0%	3%	0%	0%
50-59%	4%	5%	18%	0%
40-49%	0%	0%	9%	18%
30-39%	4%	5%	0%	9%
20-29%	0%	3%	0%	0%
10-19%	0%	3%	0%	0%
0% (employee pays all)	19%	50%	27%	55%
Other/unknown amount	9%	10%	9%	18%
Median % paid for this insurance, among all agencies of this group that reported data	90%	0%	50%	0%

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)	56	39	11	10
100%	40%	7%	8%	0%
90-99%	17%	4%	8%	0%
80-89%	17%	7%	8%	0%
70-79%	8%	0%	17%	0%
60-69%	0%	2%	8%	0%
50-59%	7%	13%	33%	8%
40-49%	0%	0%	8%	8%
30-39%	3%	4%	0%	8%
20-29%	0%	2%	0%	0%
10-19%	0%	2%	0%	0%
0% (employee pays all)	2%	44%	0%	58%
Other/unknown amount	7%	15%	8%	17%
Median % paid for this insurance, among all agencies of this group that reported data	90%	0%	60%	0%

Benefits Practices

Employer-paid Life 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)	47	10	14	5	18
100%	79%	8%	50%	17%	4%
90-99%	2%	0%	0%	0%	0%
80-89%	0%	0%	0%	0%	4%
70-79%	0%	0%	6%	0%	0%
60-69%	0%	0%	0%	0%	0%
50-59%	0%	0%	6%	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)	8%	75%	25%	67%	64%
Other/unknown amount	11%	17%	13%	17%	28%
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 91 organizations in this group but not all reported for all benefit types).

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

- 52% (n=45) report that they provide such benefits to full-time employees only.
- 48% (n=41) 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:

- 50% (n=45) 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=41) 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	28.56	23	21	8.58	5.24	4.33
Maximum Number of Sick Days Earned Per Year	11.95	11	11	4.33	3	1

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:

- 64% of organizations (n=58) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 30% (n=27) allow such carry forward for their part-time employees.
- 37% of organizations (n=34) report that they allow carry forward of sick leave for full-time employees; 15% (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	17.77	10	6	5.93	1	1
Maximum Number of Sick Days that can be Carried Forward	25.84	6	1	10.82	1	1

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

- 15% of organizations (n=14) in this survey group allow full-time employees to cash out sick leave at termination.
- 10% of organizations (n=9) 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	18.44 (n=68)	13	11	6.09 (n=58)	2.5	1
1 year	20.99 (n=67)	14	11	6.91 (n=56)	6	1
2 years	21.77 (n=65)	16	11	7.14 (n=56)	6	1
3 years	22.63 (n=64)	16	16	7.73 (n=55)	8	1
5 years	25.82 (n=66)	21	16	8.85 (n=55)	9	1
10 years	29.26 (n=65)	21	21	10.02 (n=55)	11	1
15 years	30.42 (n=64)	22	21	10.51 (n=55)	11	1

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

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

- 57% of reporting organizations (n=52) allow full-time employees to carry vacation leave credit into the new year;
- 29% of reporting organizations (n=26) 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 15.65 days;
- The most typical maximum number of days (the mode) is 1 day; and
- The median maximum number of days allowed to be carried forward is 6.

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

- 69% of reporting organizations in this survey group (n=63) allow full-time employees to cash out vacation leave at termination.
- 40% of reporting organizations in this survey group (n=36) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 47% (n=43) 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?	10.95	11	11	7.42	10	1

- 16% of reporting organizations (n=7) 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	84%	16%	10.41	*	53%	47%	4.67	1
Family Illness	31%	69%	22.4	*	31%	69%	17.75	1
Job Related Training	66%	34%	9.88	11	37%	63%	2.33	1
Other Related Training	32%	68%	2.8	*	11%	89%		
Bereavement	91%	9%	5.42	4	56%	44%	4.76	1
Maternity/Parental	48%	52%	27.71	31	24%	76%	16.29	1
Military Leave	47%	53%	8.71	1	35%	65%	3	1
Voluntary Service	25%	75%	2.86	*	6%	94%		

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)	3	2	38	14	6
100%	100%		10%	21%	13%
90-99%	0%		0%	0%	0%
50%	0%		16%	5%	0%
Other/unknown amount	0%		56%	58%	24%
0% (employee pays all)	0%		18%	16%	63%
Median % paid for insurance, among all agencies of this group that reported data	100%		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: 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	79%	21%	53	79% (42)	100%	100%
Optional life insurance	39%	61%	25	4% (1)	0%	0%
Basic dependent life insurance	19%	81%	12	9% (1)	0%	0%
Short-term disability	47%	53%	31	58% (18)	100%	100%
Long-term disability	51%	49%	34	65% (22)	100%	100%
AD&D insurance	51%	49%	33	58% (19)	100%	100%
Medical insurance: employee	91%	9%	60	40% (24)	90%	100%
Medical insurance: dependents	69%	31%	46	7% (3)	0%	0%
Stipend for ACA	8%	92%	5	60% (3)		
Dental insurance: employee	81%	19%	54	35% (19)	90%	100%
Dental insurance: dependents	62%	38%	40	10% (4)	0%	0%
Retiree medical insurance (under age 65)	3%	97%	2			
Retiree medical insurance (over 65)	5%	95%	3	33% (1)		
Long term care plan	11%	89%	7	29% (2)		
Retirement: defined benefit plan	6%	94%	4	100% (3)		
Retirement: defined contribution plan	73%	27%	50	10% (5)	10%	10%
Retirement: thrift (403b) plan	14%	86%	8	13% (1)	0%	0%

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

Employee eligibility for such benefits:

50% of nonprofit employers report that only full-time employees are eligible for these benefits.

45% of nonprofit employers report that all employees are eligible.

5% provide no response regarding such benefits coverage.

42% 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	29%	71%	16	50% (8)	100%	100%
Optional life insurance	16%	84%	8			
Basic dependent life insurance	12%	88%	6	17% (1)	0%	0%
Short-term disability	20%	80%	10	20% (2)	0%	0%
Long-term disability	18%	82%	9	44% (4)	100%	100%
AD&D insurance	18%	82%	9	44% (4)	100%	100%
Medical insurance: employee	23%	77%	12	8% (1)	60%	60%
Medical insurance: dependents	23%	77%	12	0%	0%	0%
Stipend for ACA	2%	98%	1			
Dental insurance: employee	21%	79%	11	9% (1)	50%	0%
Dental insurance: dependents	21%	79%	11	0%	0%	0%
Retiree medical insurance (under age 65)	2%	98%	1			
Retiree medical insurance (over 65)	2%	98%	1			
Long term care plan	6%	94%	3	0%	0%	0%
Retirement: defined benefit plan	4%	96%	2			
Retirement: defined contribution plan	37%	63%	19	21% (4)	10%	10%
Retirement: thrift (403b) plan	6%	94%	3	0%	0%	0%

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

Benefits Practices

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)	6	0	8	0	6	1
100%	50%		50%		50%	
0%	17%		0%		17%	
Other/unknown amount	33%		50%		33%	
Median % paid for insurance, among all agencies of this group that reported data	100%		100%		100%	

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)	16	6	1	0
100%	38%	0%		
90-99%	6%	17%		
80-89%	13%	0%		
70-79%	0%	0%		
60-69%	0%	0%		
50-59%	6%	50%		
40-49%	0%	0%		
30-39%	0%	0%		
20-29%	0%	0%		
10-19%	0%	0%		
0% (employee pays all)	6%	0%		
Other/unknown amount	31%	33%		
Median % paid for this insurance, among all agencies of this group that reported data	100%	50%		

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)	19	7	1	0
100%	37%	0%		
90-99%	11%	0%		
80-89%	11%	14%		
70-79%	0%	0%		
60-69%	0%	0%		
50-59%	11%	43%		
40-49%	0%	0%		
30-39%	0%	0%		
20-29%	0%	0%		
10-19%	0%	0%		
0% (employee pays all)	0%	14%		
Other/unknown amount	32%	29%		
Median % paid for this insurance, among all agencies of this group that reported data	100%	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)	9	3	2	0	4
100%	78%				0%
90-99%	0%				0%
80-89%	0%				0%
70-79%	0%				0%
60-69%	0%				0%
50-59%	0%				0%
40-49%	0%				0%
30-39%	0%				0%
20-29%	0%				0%
10-19%	0%				0%
0% (employee pays all)	0%				75%
Other/unknown amount	22%				25%
Median % paid for this insurance, among all agencies of this group that reported data	100%				0%

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 34 organizations in this group but not all reported for all benefit types).

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

- 53% (n=17) report that they provide such benefits to full-time employees only.
- 47% (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:

- 6% of organizations (n=2) report having no policy for paid time off.
- 53% (n=18) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.
- 41% (n=14) 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	23.06	21	*	9.71	1	1
Maximum Number of Sick Days Earned Per Year	8.14	1	1	5.92	1	1

**Indicates no single mode for the specific practice*

Benefits Practices

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

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:

- 62% of organizations (n=21) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 29% (n=10) allow such carry forward for their part-time employees.
- 32% of organizations (n=11) report that they allow carry forward of sick leave for full-time employees; 21% (n=7) 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	19.79	6	1	18.29	1	1
Maximum Number of Sick Days that can be Carried Forward	6.81	1	1	4.61	1	1

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

- 12% of organizations (n=4) in this survey group allow full-time employees to cash out sick leave at termination.
- 3% of organizations (n=1) 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	12.52 (n=29)	11	11	6.36 (n=25)	1	1
1 year	14.53 (n=30)	11	11	7.33 (n=24)	4.5	1
2 years	15.31 (n=29)	13	11	7.67 (n=24)	6	1
3 years	17.15 (n=26)	16	16	8.57 (n=23)	8	1
5 years	20.12 (n=26)	16	16	10.09 (n=22)	8	1
10 years	22.46 (n=26)	21	21	11.41 (n=22)	11	1
15 years	22.77 (n=26)	21	21	12 (n=21)	11	1

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

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

- 62% of reporting organizations (n=21) allow full-time employees to carry vacation leave credit into the new year;
- 24% of reporting organizations (n=8) 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 9.62 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 6.

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

- 68% of organizations in this survey group (n=23) allow full-time employees to cash out vacation leave at termination.
- 35% of organizations in this survey group (n=12) allow part-time employees to cash out vacation leave at termination.
- Among the organizations that allow vacation cash-out at termination, 41% (n=14) 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?	11	10.5	9	8.2	9	*

**Indicates no single mode for the specific practice*

- 21% of reporting organizations (n=3) 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 Employees				For Part-Time Employees			
	% Yes	% No	Avg. Days/yr.	Mode Days/yr.	% Yes	% No	Avg. Days/yr.	Mode Days/yr.
Court Service	80%	20%	6.86	6	55%	45%	5.78	6
Family Illness	46%	54%	13.13	6	27%	73%	9.4	11
Job Related Training	70%	30%	7	6	52%	48%	4.78	*
Other Related Training	33%	67%	8.17	6	32%	68%	5	3
Bereavement	71%	29%	6.44	4	50%	50%	5.18	4
Maternity/Parental	39%	61%	34.57	21	23%	77%	33.5	16
Military Leave	41%	59%	12.25	11	27%	73%	9.33	11
Voluntary Service	27%	73%	8.4	3	23%	77%	5.4	3

**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	1	14	5	0
100%			7%	20%	
90-99%			0%	0%	
50%			0%	0%	
Other/unknown amount			79%	80%	
0% (employee pays all)			14%	0%	
Median % paid for insurance, among all agencies of this group that reported data			10%		

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	38%	62%	9	78% (7)	100%	100%
Optional life Insurance	17%	83%	4	0%	0%	0%
Basic dependent life insurance	13%	87%	3			
Short-term disability	26%	74%	6	50% (3)	100%	100%
Long-term disability	35%	65%	8	50% (4)	100%	100%
AD&D insurance	25%	75%	6	50% (3)	100%	100%
Medical insurance: employee	79%	21%	19	37% (7)	100%	100%
Medical insurance: dependents	30%	70%	7	0%	50%	50%
Stipend for ACA	42%	58%	10	10% (1)	65%	*
Dental insurance: employee	67%	33%	16	38% (6)	100%	100%
Dental insurance: dependents	26%	74%	6	0%	50%	50%
Retiree medical insurance (under age 65)	0%	100%	0			
Retiree medical insurance (over 65)	5%	95%	1			
Long term care plan	5%	95%	1			
Retirement: defined benefit plan	5%	95%	1			
Retirement: defined contribution plan	58%	42%	14	7% (1)	10%	*
Retirement: thrift (403b) plan	0%	100%	0			

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

Employee eligibility for such benefits:

59% of nonprofit employers report that only full-time employees are eligible for these benefits.

15% of nonprofit employers report that all employees are eligible.

26% provide no response regarding such benefits coverage.

42% 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	11%	89%	2			
Optional life Insurance	6%	94%	1			
Basic dependent life insurance	0%	100%	0			
Short-term disability	0%	100%	0			
Long-term disability	0%	100%	0			
AD&D insurance	6%	94%	1			
Medical insurance: employee	6%	94%	1			
Medical insurance: dependents	0%	100%	0			
Stipend for ACA	17%	83%	3			
Dental insurance: employee	6%	94%	1			
Dental insurance: dependents	0%	100%	0			
Retiree medical insurance (under age 65)	0%	100%	0			
Retiree medical insurance (over 65)	6%	94%	1			
Long term care plan	0%	100%	0			
Retirement: defined benefit plan	0%	100%	0			
Retirement: defined contribution plan	28%	72%	5	20% (1)		
Retirement: thrift (403b) plan	6%	94%	1			

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)						
100%						
0%						
Other/unknown amount						
Median % paid for insurance, among all agencies of this group that reported data						

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)	1			
100%				
90-99%				
80-89%				
70-79%				
60-69%				
50-59%				
40-49%				
30-39%				
20-29%				
10-19%				
0% (employee pays all)				
Other/unknown amount				
Median % paid for this insurance, among all agencies of this group that reported data				

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

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)	1			
100%				
90-99%				
80-89%				
70-79%				
60-69%				
50-59%				
40-49%				
30-39%				
20-29%				
10-19%				
0% (employee pays all)				
Other/unknown amount				
Median % paid for this insurance, among all agencies of this group that reported data				

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)					
100%					
90-99%					
80-89%					
70-79%					
60-69%					
50-59%					
40-49%					
30-39%					
20-29%					
10-19%					
0% (employee pays all)					
Other/unknown amount					
Median % paid for this insurance, among all agencies of this group that reported data					

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 20 organizations in this group but not all reported for all benefit types).

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

- 71% (n=5) report that they provide such benefits to full-time employees only.
- 29% (n=2) 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:

- 71% (n=5) of organizations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave
- 14% (n=1) 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						
Maximum Number of Sick Days Earned Per Year						

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:

- 30% of organizations (n=6) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 5% (n=1) allow such carry forward for their part-time employees.
- 5% of organizations (n=1) report that they allow carry forward of sick leave for full-time employees; none 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	1.83	1	1			
Maximum Number of Sick Days that can be Carried Forward						

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:

- 15% of organizations (n=3) in this survey group allow full-time employees to cash out sick leave at termination.
- 5% of organizations (n=1) in this survey group allow part-time employees to cash out sick leave at termination.

Benefits Practices

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

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	12.25	13.5	*			
1 year	14.75	13.5	11			
2 years	14.75	13.5	11			
3 years	16	16	*			
5 years	18.5	18.5	*			
10 years	19.75	18.5	16			
15 years	19.75	18.5	16			

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 cash-out upon termination of employment.

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

- 15% of reporting organizations (n=3) allow full-time employees to carry vacation leave credit into the new year;
- None of reporting organizations 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 4 days;
- The most typical maximum number of days (the mode) is 1 day; and
- The median maximum number of days allowed to be carried forward is 3.5.

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

- 20% of organizations in this survey group (n=4) 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, 67% (n=2) 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?						

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

- None of the organizations 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	15%	85%			5%	95%		
Family Illness	5%	95%			5%	95%		
Job Related Training	25%	75%			10%	90%		
Other Related Training	10%	90%			5%	95%		
Bereavement	10%	90%			5%	95%		
Maternity/Parental	5%	95%			5%	95%		
Military Leave	20%	80%			0%	100%		
Voluntary Service	5%	95%			0%	100%		

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)					
100%					
90-99%					
50%					
Other/unknown amount					
0% (employee pays all)					
Median % paid for insurance, among all agencies of this group that reported data					

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	0%	100%	0			
Optional life insurance	0%	100%	0			
Basic dependent life insurance	0%	100%	0			
Short-term disability	0%	100%	0			
Long-term disability	0%	100%	0			
AD&D insurance	0%	100%	0			
Medical insurance: employee	5%	95%	1			
Medical insurance: dependents	0%	100%	0			
Stipend for ACA	0%	100%	0			
Dental insurance: employee	5%	95%	1			
Dental insurance: dependents	0%	100%	0			
Retiree medical insurance (under age 65)	0%	100%	0			
Retiree medical insurance (over 65)	0%	100%	0			
Long term care plan	0%	100%	0			
Retirement: defined benefit plan	0%	100%	0			
Retirement: defined contribution plan	0%	100%	0			
Retirement: thrift (403b) plan	0%	100%	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						
Optional life Insurance						
Basic dependent life insurance						
Short-term disability						
Long-term disability						
AD&D insurance						
Medical insurance: employee						
Medical insurance: dependents						
Stipend for ACA						
Dental insurance: employee						
Dental insurance: dependents						
Retiree medical insurance (under age 65)						
Retiree medical insurance (over 65)						
Long term care plan						
Retirement: defined benefit plan						
Retirement: defined contribution plan						
Retirement: thrift (403b) plan						

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

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 50th 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

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

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

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

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

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

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

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

Chronicle of Philanthropy – Find articles and news about the nonprofit world including salary surveys.

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

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

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

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

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

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

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

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

National Center of Nonprofit Enterprise – A Task Force Report: Compensation in Nonprofit Organizations.

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

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

The Nonprofit Times – Conducts special reports on compensation issues for the nonprofit sector and a National Salary Survey.

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

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

Society for Human Resource Management – SHRM is devoted to human resource management providing an essential and comprehensive set of resources.

www.shrm.org

United States Small Business Association – SBA offers online courses, national training events, and management resources.

www.sba.gov

Appendix C

501(c)(6) Associations Participation

Of responding associations, 46% reported an annual budget between \$1 million and \$2.49 million. Less than 10% (n=1) of responding associations reported an annual budget under \$250,000. None of the responding associations reported having an annual budget of \$500,000-\$999,999 or over \$25 million.

Almost half of responding associations reported an annual budget between \$1 million and \$2.49 million.

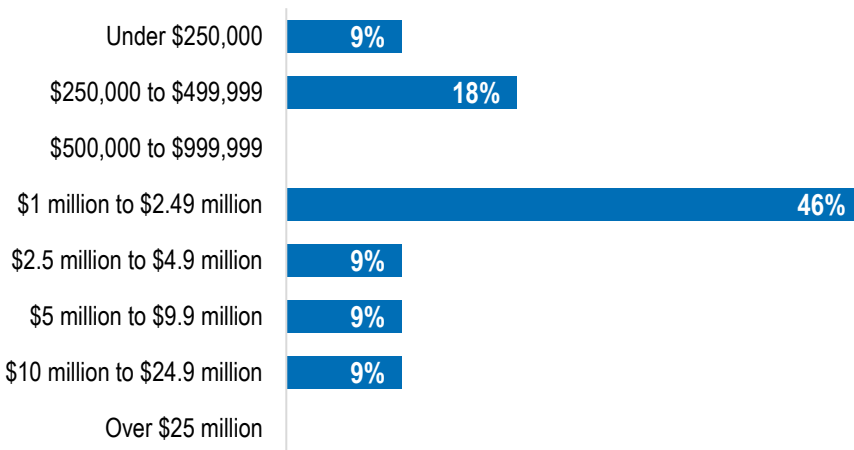


Figure 18

The size of an association is based on their reported annual budget. Of responding associations, more than half were large in size.

Association 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

Most responding associations are large in

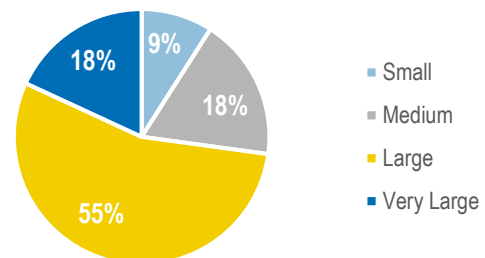


Figure 19

Of responding associations, 27% operate at the international level, 27% operate at the

metropolitan level, and 27% operate at the state or regional level. None of the

responding associations operate at the national or state level.

Among the responding associations, most operate at state/regional, or international level.

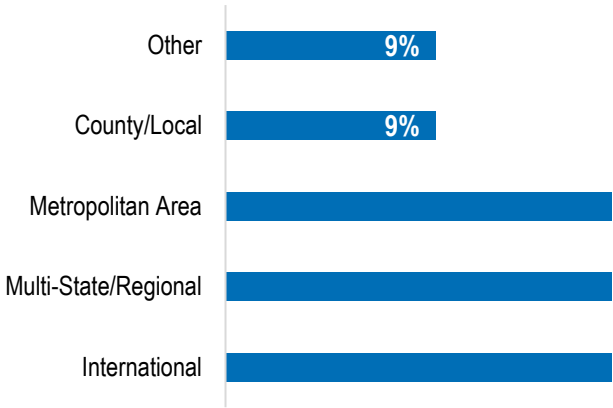


Figure 20

Most of the responding associations are membership or trade associations. Two associations identified as economic development.

More than three-fourths of responding associations i associations.

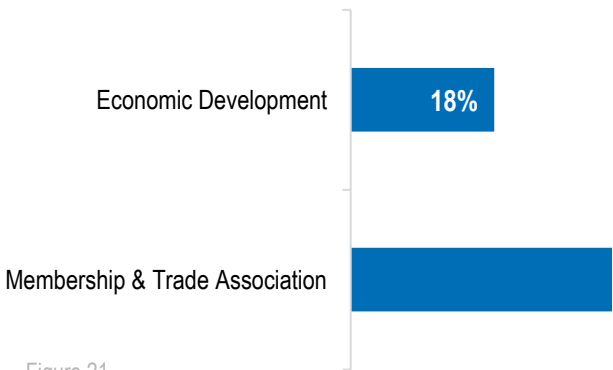


Figure 21

Welfare and Insurance Benefits

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)	4	0	5	1	5	1
100%	50%		80%		80%	
0%	25%		0%		0%	
Other/unknown amount	25%		20%		20%	
Median % paid for insurance, among all associations that reported data	100%		100%		100%	

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)	9	2	0	0
100%	33% (n=3)			
90-99%	11%			
80-89%	44%			
70-79%	0%			
60-69%	0%			
50-59%	0%			
40-49%	0%			
30-39%	0%			
20-29%	0%			
10-19%	0%			
0% (employee pays all)	0%			
Other/unknown amount	11%			
Median % paid for this insurance, among all associations that reported data	85%			

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)	9	2	0	0
100%	44% (n=4)			
90-99%	11%			
80-89%	33%			
70-79%	0%			
60-69%	0%			
50-59%	0%			
40-49%	0%			
30-39%	0%			
20-29%	0%			
10-19%	0%			
0% (employee pays all)	0%			
Other/unknown amount	11%			
Median % paid for this insurance, among all associations that reported data	95%			

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	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)	6	1	1	0
100%	83% (n=5)			
90-99%	0%			
80-89%	0%			
70-79%	0%			
60-69%	0%			
50-59%	0%			
40-49%	0%			
30-39%	0%			
20-29%	0%			
10-19%	0%			
0% (employee pays all)	0%			
Other/unknown amount	17%			
Median % paid for this insurance, among all associations that reported data	100%			

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 11 associations in this group but not all reported for all benefit types). For reporting associations, 82% (n=9) report that they provide paid time off benefits.

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

89% (n=8) report that they provide such benefits to full-time employees only.

11% (n=1) 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: 33% (n=3) of associations report that employees earn paid holidays plus days that may be used for a combination of vacation, sick leave, and personal leave.

67% (n=6) 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	21.63	21	*	6.71	1	1
Maximum Number of Sick Days Earned Per Year	7.38	7.5	*	2	1	1

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

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:

- 73% of associations (n=8) report that they allow full-time employees to carry forward unused vacation and other (non-sick leave) leave days; 18% (n=2) allow such carry forward for their part-time employees.
- 45% of associations (n=5) report that they allow carry forward of sick leave for full-time employees; 9% (n=1) 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	14.22	10	*	6.71	1	1
Maximum Number of Sick Days that can be Carried Forward	21.5	8	1	4	1	1

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

- 9% of reporting associations (n=1) allow full-time employees to cash out sick leave at termination.
- None of reporting associations allow part-time employees to cash out sick leave at termination.

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

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	11.13	11	11	5.33	1	1
1 year	13	11	11	5.33	1	1
2 years	13.63	11	11	5.33	1	1
3 years	15.43	16	*	6.5	1	1
5 years	18.71	17	16	8.2	1	1
10 years	21.43	21	21	9.2	1	1
15 years	24.14	21	21	9.2	1	1

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

- 55% of reporting associations (n=6) allow full-time employees to carry vacation leave credit into the new year;
- 18% of reporting associations (n=2) 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 7.88 days.
- The median maximum number of days allowed to be carried forward is 5 days.

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

- 55% of associations in this survey group (n=6) allow full-time employees to cash out vacation leave at termination.
- 18% of associations in this survey group (n=2) allow part-time employees to cash out vacation leave at termination.
- Among the associations that allow vacation cash-out at termination, 27% (n=3) 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?	10.33	9	*	9	9	9

- 33% of reporting associations (n=1) state that they pay part-time employees for holidays when the actual holiday falls outside of the employee’s normal work week.

Among all responding associations (n=11):

	Full-time employees			Part-time employees		
	Average	Median	Mode	Average	Median	Mode
How many paid holidays are provided to employees per year?	11	10	14	3.83	1	1

- 18% of responding associations (n=2) reported 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	82%	18%	6.75	*	9%	91%		
Family Illness	9%	91%			9%	91%		
Job Related Training	73%	27%	5.33	*	18%	82%		
Other Related Training	18%	82%			9%	91%		
Bereavement	73%	27%	4.6	6	9%	91%		
Maternity/Parental	55%	45%	16	*	9%	91%		
Military Leave	55%	45%	1	1	0%	100%		
Voluntary Service	18%	82%			9%	91%		

**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	6	1	0
100%			0%		
90-99%			0%		
50%			0%		
Other/unknown amount			83%		
0% (employee pays all)			17%		
Median % paid for insurance, among all that reported data			10%		

**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	54%	46%	6	83% (n=5)	100%	100%
Optional Life Insurance	18%	82%	2			
Basic dependent life insurance	9%	91%	1			
Short-term disability	36%	64%	4	50% (n=2)	100%	100%
Long-term disability	46%	54%	5	80% (n=4)	100%	100%
AD&D Insurance	46%	54%	5	80% (n=4)	100%	100%
Medical insurance: employee	82%	18%	9	44% (n=4)	95%	100%
Medical insurance: dependents	18%	88%	2			
Stipend for ACA	9%	91%	1			
Dental insurance: employee	82%	18%	9	33% (n=3)	85%	80%
Dental insurance: dependents	18%	82%	2			
Retiree medical insurance (under age 65)	0	100%	0			
Retiree medical insurance (over 65)	0	100%	0			
Long term care plan	0	100%	0			
Retirement: defined benefit plan	0	100%	0			
Retirement: defined contribution plan	55%	45%	6	0%	10%	10%
Retirement: thrift (403b) plan	0%	100%	0			

Employee eligibility for such benefits:

82% of nonprofit employers report that only full-time employees are eligible for these benefits.

None of nonprofit employers report that all employees are eligible.

18% provide no response regarding such benefits coverage.

64% 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%

Welfare and Insurance Plan Eligibility &

Coverage

**For Part-Time Employees: 501(c)(6) Associations
(n varies)**

Benefit	Benefit provided to PT 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	9%	91%	1			
Optional Life Insurance	0%	100%	0			
Basic dependent life insurance	0%	100%	0			
Short-term disability	0%	100%	0			
Long-term disability	9%	91%	1			
AD&D Insurance	9%	91%	1			
Medical insurance: employee	0%	0%	0			
Medical insurance: dependents	0%	0%	0			
Stipend for ACA	0%	100%	0			
Dental insurance: employee	0%	100%	0			
Dental insurance: dependents	0%	100%	0			
Retiree medical insurance (under age 65)	0%	100%	0			
Retiree medical insurance (over 65)	0%	100%	0			
Long term care plan	0%	100%	0			
Retirement: defined benefit plan	0%	100%	0			
Retirement: defined contribution plan	9%	91%	1			
Retirement: thrift (403b) plan	0%	100%	0			

Appendix D

List of Participating Organizations and Association

49/63 Neighborhood Coalition
ACBSP
Alpha Gamma Rho
Alpha Gamma Rho Fraternity
Alpha Phi Omega
Alphapointe
American Advertising Federation of Kansas City
American College of Clinical Pharmacy
American Historical Truck Society
American Medical Society for Sports Medicine
American Public Square
American Society of Baking
Arthritis Foundation
Arts & Recreation Foundation of Overland Park
ArtsTech
Baptist-Trinity Lutheran Legacy
Foundation/Kansas City's Medicine Cabinet
Bethel Neighborhood Center
BikeWalkKC
Blue River Watershed Association
Brain Injury Association of Kansas and Greater
Kansas City
Bridging The Gap
Bright Futures Fund
Camp Fire
CASA of Johnson and Wyandotte Counties
Catholic Charities Kansas City-St. Joseph
Center for Conflict Resolution
Center for Developmentally Disabled
Child Abuse Prevention Association
Child Protection Center
Children's Mercy
Church of the Nazarene Foundation
CHWC Inc.
City Year Kansas City
Clay County Children's Service Fund
Community Care Network of Kansas
Community Network for Behavioral Healthcare,
Inc. dba CommCARE
Community of Christ
Community Resources Council, Inc.
Community Services League
COVERSA
Cross-Lines Community Outreach
Cultivate Inc.
Cultivate Kansas City
Culture through Ballroom Dance, Ltd.
Deep Roots KC
District III Area Agency On Aging
Down Syndrome Guild of Greater Kansas City
Downtown Overland Park Partnership
Drumm Farm Center for Children
Elizabeth Layton Center
EPCOR
ERC Resource & Referral, Inc., dba Child Care
Aware of Eastern Kansas
Ewing Marion Kauffman Foundation
FarmHouse Fraternity
Folk Alliance International
Food Equality Initiative
Footprints, Inc.
Foster Adopt Connect
FOX4 Love Fund for Children
Friends of Johnson County Library
Front Porch Alliance
FSMTB
GCSAA
Gift of Life, Inc.
Gilda's Club Kansas City
Girls on the Run Serving Greater Kansas City
Good Samaritan Project, Inc. dba Thrive Health
Connection
Goodwill of Western MO & Eastern KS
Grant Professionals Association
Greater KC LINC
Growing Futures Early Education Center
Habitat for Humanity of Kansas City
HappyBottoms
Harvesters - Community Food Network
HealthEd Connect
Heartland Credit Union Association
Heartland Men's Chorus
Hillcrest Ministries of MidAmerica DBA
Hillcrest Transitional Housing
Hope House, Inc.
Hope Network
International Association of Assessing Officers
International Association of Operative Millers
International Association of Plastics Distribution
International Essential Tremor Foundation

International Relations Council
 International Trade Council of Greater Kansas City
 Jackson County CASA (Court Appointed Special Advocates)
 Jackson County Mental Health Fund
 JDRF
 Jewish Family Services of Greater Kansas City
 Jewish Federation of Greater Kansas City
 Johnson County Christmas Bureau Association
 Johnson County Economic Development Corporation (JCEDC)
 JVS
 KanREN, Inc.
 Kansas Advocates for Better Care
 Kansas Chapter, American Academy of Pediatrics
 Kansas City Association of Realtors
 Kansas City Ballet
 Kansas City Hospice & Palliative Care
 Kansas City Metropolitan Bar Association
 Kansas City Pet Project
 Kansas City Quality Improvement Consortium
 Kansas City Rescue Mission
 Kansas City Southwest Clinical Society
 Kansas City Symphony
 Kansas City Teacher Residency
 Kansas City Teen Summit
 Kansas City Urban Youth Academy, Inc.
 Kansas City Volunteer Lawyers & Accountants for the Arts
 Kansas Head Start Association
 Kansas Scholastic Press Association
 Kauffman Center For The Performing Arts
 KC Healthy Kids
 KC STEM Alliance
 KVC Behavioral Health Care
 Landon Center on Aging,
 University of Kansas Medical Center
 L'Arche Heartland
 Lee's Summit Symphony Orchestra
 Legal Aid of Western Missouri
 Liberty Hospital Foundation
 Life Unlimited, Inc.
 Literacy KC
 Lutheran Bible Translators
 Lyric Opera of Kansas City, Inc.
 MCA of Kansas City
 Medical Missions Foundation
 Metro Lutheran Ministry
 Metropolitan Energy Center
 Mid America Assistance Coalition
 Mid-Continent Public Library
 Miles of Smiles, Inc.
 MOCSA
 Mother & Child Health Coalition
 Mt Carmel Redevelopment Corporation, Inc.
 Myasthenia Gravis Association
 National WWI Museum and Memorial
 Newhouse Domestic Violence Shelter
 Newhouse, Inc.
 Nonprofit Connect
 Nonprofit Leadership Alliance
 NW Communities Development Corporation
 Operation Breakthrough
 Planned Parenthood Great Plains
 Platte County Board of Services
 Public Television 19, Inc.
 Race Against Breast Cancer Inc
 Rainbow Center for Communicative Disorders
 Reconciliation Services
 ReDiscover
 Rockhurst University
 Ronald McDonald House Charities of Kansas City, Inc.
 Rose Brooks Center
 SAVE, Inc.
 Saving Sight
 School of Economics
 Scraps KC
 Sheffield Place
 Shepherd's Center of Kansas City Central
 Sleepyhead Beds
 Southeast Enterprises
 Starlight Theatre Association
 Start at Zero
 Stonecroft Ministries
 Sunflower House
 Synergy Services, Inc.
 TDC Learning Centers, Inc.
 The Aidan Project
 The Children's Place
 The Don Bosco Centers
 The Family Conservancy
 The Farmer's House
 The FarmHouse Foundation
 The Global Orphan Project, Inc.
 The Hope Center KC
 The Nelson-Atkins Museum of Art
 The Principle Foundation

The Research Foundation
The Sewing Labs
The Tamale Kitchen
The Whole Person
UMKC Foundation
Unbound
United Inner City Services
Unity World Headquarters @ Unity Village
Urban Neighborhood Initiative
Veronica's Voice

Vocational Services, Inc.
Waldo Area Business Association
Water.org
Wayside Waifs, Inc.
Westside Housing Organization
Whitefield Academy
Wyandotte Health Foundation
Youth Volunteer Corps