Deep Nationally, Thin Locally: 68% of Nonprofit Officer Positions Have 20 Peer Organizations in Their State and Budget Band, but Only 37% Outside the CEO and President Roles

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Of paid officer positions in the Form 990 record, 68.0% have at least 20 other organizations reporting the same role in the same state and budget band: 95.3% for the Executive Director / CEO and President roles, 36.6% for every other officer role combined. Only 3 of 107 roles reach 80% coverage, so for most roles a record that is deep nationally is thin within a state and budget band.

Legal background: Nonprofit compensation peer groups — the CauseComp legal explainer.

Of 179,251 paid officer positions (110,004 organizations, 110,313 filings, tax years 2021–2024), 68.0% have at least 20 other organizations reporting the same role in the same state and the same budget band. The share is 95.3% for CauseComp's Executive Director / CEO and President roles (95,840 positions) and 36.6% for every other officer role combined (83,411 positions). Only 3 of the 107 roles reach 80% coverage.

From national depth to local depth

The unbenchmarked roles measured how deep the Form 990 record runs for each role across the whole country. That page counted 41 roles outside its thirteen commonly surveyed roles with at least 1,000 filings each, in a frame of 732,319 officer rows (it calls each row a filing) for tax years 2021–2025. In this page's frame, 700,545 officer rows for tax years 2021–2024, the same count is 40; the two counts come from different frames and vintages.

Depth across the whole country is not depth within a state and budget band. Measured that way, those 40 roles have a median of 5.9% of their positions covered; none reaches 80%, and 30 of the 40 are under 20%. The thirteen commonly surveyed roles have a median of 30.6%: 3 reach 80%, and 1 is under 20%. The record for most of these roles is deep nationally and thin within a state and budget band.

Comparability data in practice counted the cohorts holding at least 20 filings each and compared their pay with the national figure. It did not measure what share of positions sit in a cohort that deep. This page does, and counts the cohort in organizations.

The finding

Peer set (every row: at least 20 other organizations)	Positions covered	Share
Same role, same budget band, anywhere in the country	175,562 of 179,251	97.9%
Same role, same state, any budget band	160,384 of 179,251	89.5%
Same role, same state, same budget band	121,806 of 179,251	68.0%
Same role, same state, same budget band, same NTEE sector	53,840 of 179,251	30.0%

Either dimension alone leaves most positions covered: 97.9% by budget band across the country, 89.5% by state. Combining the two covers about two positions in three. Adding the NTEE sector as well covers fewer than one in three.

By role

Under the state and budget band definition, 85 of the 107 roles have fewer than 20% of their positions covered, 19 have from 20% to under 80%, and 3 have 80% or more: Executive Director / CEO (97.3%), President (87.9%) and CFO / Head of Finance (80.6%). Within the commonly surveyed thirteen, most roles have fewer than half of their positions covered:

Role (the commonly surveyed thirteen)	Positions covered	Share
Executive Director / CEO	73,078 of 75,128	97.3%
President	18,215 of 20,712	87.9%
CFO / Head of Finance	12,601 of 15,635	80.6%
COO	5,730 of 8,569	66.9%
Director of Finance	1,080 of 2,691	40.1%
Director of Development	479 of 1,477	32.4%
General Counsel	501 of 1,639	30.6%
Medical Director / CMO	923 of 3,020	30.6%
Chief Program Officer	285 of 933	30.5%
Chief Development Officer	367 of 1,406	26.1%
Chief Administrative Officer	509 of 2,386	21.3%
CIO / CTO	287 of 1,370	20.9%
Chief Human Resources	156 of 1,089	14.3%

Five roles with at least 500 positions each have no position covered: Chief Strategy Officer (570 positions), Executive Vice President (791 positions), General Manager (595 positions), VP of Human Resources (574 positions) and VP of Marketing (555 positions).

By budget band

Outside the Executive Director / CEO and President roles, coverage varies with size and stays under half in every band, from 13.1% in the largest band to 47.8% at $10 million to under $25 million:

Budget band (total revenue)	Other-role positions covered	Share
Under $500,000	2,392 of 6,020	39.7%
$500,000 to under $1 million	832 of 3,062	27.2%
$1 million to under $2.5 million	2,003 of 5,919	33.8%
$2.5 million to under $5 million	2,756 of 7,761	35.5%
$5 million to under $10 million	4,673 of 11,025	42.4%
$10 million to under $25 million	8,148 of 17,062	47.8%
$25 million to under $50 million	4,110 of 11,639	35.3%
$50 million to under $100 million	1,998 of 7,764	25.7%
$100 million to under $500 million	3,071 of 9,111	33.7%

Budget band (total revenue)	Other-role positions covered	Share
$500 million and over	530 of 4,048	13.1%

What this means for a board

For the CFO role, 80.6% of positions have 20 peer organizations in their own state and budget band. For the general counsel role the share is 30.6%, and for the chief strategy officer role no position has such a set. A board whose position is not covered can widen the set, for example to neighboring budget bands, to other states, or to the national record; this analysis measures availability and does not say which widening is appropriate. Whatever the set, a board can record how it was drawn and why. See nonprofit compensation peer groups, executive compensation benchmarking and what counts as appropriate comparability data.

Comparability data is one of three conditions of the rebuttable presumption of reasonableness. The others are advance approval by an authorized body whose members have no conflict of interest, and documentation of the basis for the decision made at the time the decision is made (Treas. Reg. §53.4958-6(a)). For organizations with gross receipts under $1 million, a separate rule addresses data on three comparable organizations; see the three-comparables rule. The 20-organization threshold on this page is not that rule. CauseComp's comparables set, drawn from Form 990 filings, is part of the Professional plan; see plans and pricing.

Method and scope

Scope of every figure on this page: the CauseComp Form 990 corpus as refreshed on September 9, 2026, restricted to a frame of 700,545 officer rows from 347,024 filings by 110,004 organizations, tax years 2021–2024, covering the 107 officer roles CauseComp publishes and organizations with a known NTEE sector. Each filing is one Form 990 or 990-EZ return. Every cut reported has at least 20 positions. The page reports counts and shares only, and no compensation figure. Some earlier CauseComp research pages, including the unbenchmarked roles, use a different frame and count filings differently, so their totals are not comparable to these.

- **Position:** one organization and one officer role in the organization's latest tax year in the frame: 179,251 positions at 110,004 organizations, from 110,313 filings. Roles are CauseComp's normalization of filed titles. Where several people share a role at one organization, the role counts once. Where an organization filed more than once in that year, roles are pooled across its filings and the highest-paid row per role is kept.
- **Budget band:** the band of the organization's total revenue on the filing that supplies the position's row (the return's total revenue or, where the return's figure is missing, the revenue on the organization's record in CauseComp's NTEE reference file). There are ten bands, each including its lower bound: under $500,000; $500,000 to under $1 million; $1 million to under $2.5 million; $2.5 million to under $5 million; $5 million to under $10 million; $10 million to under $25 million; $25 million to under $50 million; $50 million to under $100 million; $100 million to under $500 million; and $500 million and over.
- **State:** the state on the organization's record in CauseComp's NTEE reference file, at most one per organization. 2,175 positions at 1,123 organizations have no state in the corpus; they remain in the denominator of every share that matches on state and count as not covered there.
- **Peer:** another organization that reports the same role in its own latest tax year in the frame and falls in the same state and budget band. Peers are counted as distinct organizations; the position's own organization is not counted. The last row of the peer-set table also requires the same NTEE sector, which is joined to each organization by EIN and is one per organization.

- **Covered:** a position is covered when it has at least 20 peers. A role's share is the share of that role's positions that are covered, so every position counts once and a cell with no positions carries no weight.
- **Vintages mix:** each peer is counted from its own latest tax year in tax years 2021–2024.

Why organizations, not rows

CauseComp's public salary pages publish a cell only when it holds at least 20 officer rows across tax years. Counted that way, 85.5% of positions sit in a state and budget band cell with at least 20 rows, the position's own rows included. This page counts organizations instead, because a row count includes the same organization once for each year it filed, and more than once where several people share a role, while a board compares itself with other organizations. Twenty is the floor the salary pages use; it is a CauseComp publication convention, not a figure drawn from the regulations.

(a) A count of organizations says the filings exist. It does not say a board would judge each one comparable on every relevant factor.

(b) The corpus extracts Part VII and 990-EZ officer rows only where compensation is at least $10,000 and the return reports revenue of at least $25,000, and Part VII rows also need at least 20 hours a week; Schedule J rows are not subject to those floors. Rows below those floors are not extracted, so they count neither as positions nor as peers.

(c) Budget bands have fixed boundaries, so an organization just above a boundary is not counted as a peer of one just below it.

(d) This analysis is research, not legal or tax advice; organizations should consult their advisors on their specific facts.

Frequently asked questions

Is a 20-organization peer set what the regulations require?

No. Twenty is a CauseComp publication convention, used here as a measure of depth, and is not drawn from the regulations. For organizations with gross receipts under $1 million, a separate rule addresses data on three comparable organizations.

Does a covered role mean a board has appropriate comparability data?

No. Coverage says that filings from at least 20 other organizations exist in the cell. Comparability data is one of three conditions of the rebuttable presumption; the others are advance approval by an authorized body without conflicts of interest and documentation of the basis for the decision made at the time (Treas. Reg. §53.4958-6(a)).

Why count organizations rather than officer rows?

An officer row count includes the same organization once for each year it filed, and more than once where several people share a role. A board compares itself with other organizations, so the page counts each organization once.

Why are there no pay figures on this page?

The question here is availability: whether a peer set exists at all. The page reports counts and shares only.

Free to cite with attribution. The Professional plan adds a §4958 comparables set drawn from Form 990 filings.