

The Second Chair: The Second-Highest-Paid Executive Earns a Median 71% of the Chief Executive's Pay at \$25 Million to \$50 Million Nonprofits, and 67% at \$100 Million to \$500 Million

Published 2026-10-07 · CauseComp · causecomp.org/research/the-second-chair

Updated October 18, 2026

In tax year 2023 Form 990 returns, the second-highest-paid executive earned a median 70.9% of the chief executive's reportable pay from the organization at nonprofits with \$25 million to under \$50 million in revenue, and 66.7% at \$100 million to under \$500 million. Counting the second-highest-paid person listed on the Form 990, clinicians and faculty included, the figures are 71.7% and 68.8%.

Legal background: [How to Read a Form 990 for Executive Pay Without Being Misled](#) — the CauseComp legal explainer.

In Form 990 returns for tax year 2023, the second-highest-paid executive at an organization with \$25 million to under \$50 million in revenue earned a median 70.9% of the chief executive's reportable pay from the organization (3,142 returns). At \$100 million to under \$500 million the median is 66.7% (1,607 returns).

Counting the second-highest-paid person listed on the Form 990, clinicians and faculty included, the medians are 71.7% and 68.8%. This page reports no figure below \$10 million in revenue, because there the return often shows no second person at all.

The finding

Each figure is a ratio taken inside one return: the second person's pay divided by the chief executive's, with the median taken across returns. Two definitions of the second person are shown. **Executive roles** leaves out clinical, faculty and union roles, and counts a title the classifier could not place only when it carries a C-suite, vice-president or officer term, so the second person holds a management, administrative, program or other leadership title rather than a clinical, teaching or union one. **Person listed on the Form 990** keeps those roles in.

Budget band (total revenue)	Executive roles: median	Returns	Person listed on the Form 990: median	Returns
\$10 million to under \$25 million	71.7%	5,958	72.0%	5,988
\$25 million to under \$50 million	70.9%	3,142	71.7%	3,174
\$50 million to under \$100 million	69.1%	1,838	70.7%	1,846
\$100 million to under \$500 million	66.7%	1,607	68.8%	1,611

The executive-roles figure falls with size, from 71.7% at \$10 million to under \$25 million to 66.7% at \$100 million to under \$500 million. The broader figure falls less, from 72.0% to 68.8%, in part because at larger organizations the highest-paid person after the chief executive more often holds a clinical, faculty or union role: on 6.7% of returns at \$10 million to under \$25 million and 12.6% at \$100 million to under \$500 million.

Tax years 2020 to 2024 show the same pattern. In each of the four bands above, the executive-roles median stayed within a range of 1.5 points across the five years, and it was lower at \$100 million to under \$500 million than at \$25

million to under \$50 million in every one of them.

What this means for a compensation committee

A board setting pay for a deputy, a chief operating officer or a chief financial officer can read these medians as a description of how organizations of its size have paid the person just below the chief executive. They are not a target. The second person is whoever is paid second-most on the return, which is a chief operating officer at one organization and a chief financial officer or a deputy at another, so the ratio does not replace comparability data for the role itself. For building that comparison, see executive compensation benchmarking and nonprofit compensation peer groups. CauseComp's executive benchmarks price individual roles by budget band, sector and state; see executive benchmarks.

Why there is no figure below \$10 million

At \$4 million to under \$6 million in revenue, 51.4% of the 5,484 returns with a paid chief executive list no second person, even counting clinical, faculty and union roles. The reason is the form. Part VII of the Form 990 lists every current officer, director and trustee, but it lists any other employee only as a key employee or as one of the five highest-compensated employees, and an employee appears among the five only with reportable pay above \$100,000 from the organization and related organizations. At an organization of that size the person running programs or operations is often not an officer and is paid less than that, so the return does not show them. A median over the returns that do list a second person would describe only the organizations whose second person is an officer or is paid above that line, so this page reports none.

From \$10 million up the gap narrows. A second person in an executive role is missing on 20.1% of returns at \$10 million to under \$25 million, so that band's executive-roles figure describes about four in five returns; from \$25 million up the share is 9.3% or less.

Why there is no figure for \$500 million and over

The top band is left out because its figure does not hold still. Its executive-roles median ranged from 61.7% to 68.4% across tax years 2020 to 2024. Its 2023 figure moves by 2.6 points between the narrowest and the broadest reading of unclassified titles (see the role classifier, below). And the highest-paid person after the chief executive holds a clinical, faculty or union role on 17.3% of its returns, so the result depends on where the line between executive and clinical roles is drawn.

Method and scope

Scope of every figure on this page: the CauseComp Form 990 corpus as refreshed on September 9, 2026, meaning Form 990 and 990-EZ returns with their Part VII and Schedule J rows. Every figure uses tax year 2023, the year in which the fiscal period begins, except the checks this page names as covering tax years 2020 to 2024. Tax year 2023 holds 133,846 returns after the dedupe below. Every median is taken over at least 30 returns. The page reports medians, shares and counts only, and no pay amount.

- **Returns:** one return per organization (EIN) and tax period, the latest filed: 811,087 returns across all tax years. Where an organization has two tax periods beginning in the same tax year, the later is kept, which removes 605 returns and leaves 810,482.
- **People listed twice:** a person can appear in both Part VII and Schedule J of one return. A Part VII row whose pay from the organization equals a Schedule J row's on the same return, to the dollar and at least \$10,000, is removed as the second copy: 28,506 rows in 6,459 returns, taking Part VII from 794,463 rows to 765,957, while Schedule J

keeps its 1,428,371 rows. Rows pair one to one, and no row is removed within one part. Where the Schedule J copy had no classified role, it takes the Part VII copy's role (415 rows). The removal changes none of the executive-roles medians on this page.

- **Pay:** reportable W-2 pay from the filing organization, the one measure Part VII and Schedule J define alike: Part VII column (D), and Schedule J columns B(i), B(ii) and B(iii). Deferred pay, nontaxable benefits and pay from related organizations are left out. Measured instead on the corpus's total compensation, which adds other pay (deferred pay and nontaxable benefits included), and related-organization pay where the corpus records it (on Part VII rows only), the executive-roles medians run 0.9 to 1.1 points higher. In that check the chief executive and the second person are both picked, and the \$10,000 floor applied, on total compensation.
- **Chief executive:** the highest-paid row in CauseComp's Executive Director / CEO role on the return, paid at least \$10,000 by the organization. Returns without one are not counted. Another row in that role on the same return never counts as the second person.
- **Second person, executive roles:** the highest-paid other row on the return, paid at least \$10,000 by the organization, in one of the 98 role labels listed below, or classed Other / Unknown with a title that passes the title rule below. Left out: Other / Unknown titles that fail the title rule, Board Chair / Board Member, Former Officer / Director, and 16 clinical, faculty and union labels: Physician / Clinical Practitioner; Surgeon; Psychiatrist / Behavioral MD; CRNA / Advanced Practice Nurse; Registered Nurse; Licensed Practical Nurse; Physician Assistant; Psychologist / Therapist; Pharmacist (Staff); Physical Therapist; Occupational Therapist; Speech-Language Pathologist; Veterinarian; Professor / Faculty; Principal Investigator; Labor / Union Representative.
- **The title rule, for unclassified titles:** a row the classifier left as Other / Unknown, including a title cut short in the filing data, counts as an executive role only if its title carries a C-suite term (whole words CHIEF, CFO, COO, CAO, CIO, CMO, CNO, CTO, CHRO; stems PRESIDENT, EXECUTIVE DIR, EXEC DIR), a vice-president term (whole words VP, SVP, EVP, AVP; stems VICE PRES, VICE-PRES, VICEPRES, V.P.) or an officer term (whole words COUNSEL, TREASURER, SECRETARY, DEAN; stems OFFICER, DEPUTY, CONTROLLER, COMPTROLLER, PROVOST), or ends in one of these cut-short forms of president, officer, vice president, executive director or executive officer: PRES, PRESI, PRESID, PRESIDE, PRESIDEN, OFFIC, VICE P, VICE PR, VICE PRE, EXECUTIVE D, EXECUTIVE DI, EXEC D, EXEC DI, EXECUTIVE OFF, EXECUTIVE OFFI. A title never counts if it also carries a clinical term (whole words MD, RN, DR, DO, NP, DDS, DOCTOR, PA-C; stems PHYSICIAN, M.D., SURGEON, NURSE, CRNA, ANESTHES, PSYCHIATR, RADIOLOG, CARDIOLOG, HOSPITALIST, PHARMAC, THERAPIST, DENTIST, PATHOLOG, ONCOLOG, PEDIATRI, NEUROLOG, UROLOG, OBSTET, GYNEC, ORTHOP, INTERNIST, INTENSIVIST, PERFUSION, CLINICIAN, OPTOMETR, AUDIOLOG, GASTRO, DERMATOLOG, PULMON, NEPHROL, OPHTHAL, MEDICINE, MEDICAL STAFF, STAFF PHYS, MEDICAL PROVIDER, ADVANCED PRACTICE PROVIDER), a faculty, research or performer term (whole words COACH, FELLOW; stems PROFESSOR, FACULTY, INSTRUCTOR, TEACHER, LECTURER, RESEARCHER, SCIENTIST, INVESTIGATOR, CONDUCTOR, MUSICIAN, PLAYER, ARTIST, PERFORMER, ATHLET, PILOT), a union term (whole words UNION; stems BUSINESS AGENT, BUSINESS REP, ORGANIZER, STEWARD) or an assistant term (whole words ASSISTANT TO; stems EXECUTIVE ASSISTANT, EXEC ASSISTANT, ADMINISTRATIVE ASSISTANT, EXECUTIVE SECRETARY). Matching ignores case. A whole word counts only where it stands as a word, so COUNSEL does not match COUNSELOR; a stem counts anywhere in the title, so PHARMAC matches PHARMACIST; a cut-short form counts only at the end of the title. Where an unclassified row and a classified row are paid the same, the classified row is taken.
- **The broad rule, a sensitivity reading only:** a title that passes the title rule, or carries a wider management term (whole words DIR, CDO, ADMIN, MGR, HEAD, LEAD, PRINCIPAL; stems DIRECTOR, ADMINISTRATOR, ADMINISTRATION, MANAGER, SUPERINTENDENT, PARTNER, LEADER, SUPERVISOR, COORDINATOR) and none of the excluded terms, unless it is a placeholder: the whole title is blank or one of EMPLOYEE, STAFF,

HCE, KE, N/A, NA, NONE, or it contains KEY EMPLOYEE or HIGHEST COMP.

- **Second person, person listed on the Form 990:** the 98 executive role labels with those 16 labels counted, and no title rule, so Other / Unknown titles are left out. It includes key employees and highest-compensated employees who are not officers, and the corpus carries no officer flag, so this figure describes a person listed on the Form 990, not an officer.
- **Ratio:** the second person's pay divided by the chief executive's, within one return. The second person can be paid more than the chief executive, and those returns count. Each median is over the returns in the band that list a second person.
- **Budget band:** 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, in bands that include their lower bound: \$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.
- **The 98 executive role labels:** Academic Director; Artistic Director; Associate / Senior Counsel; Athletic / Recreation Director; Business Manager; CFO / Head of Finance; CIO / CTO; COO; Chief Administrative Officer; Chief Compliance Officer; Chief Data Officer; Chief Development Officer; Chief Growth / Innovation Officer; Chief Human Resources; Chief Investment Officer; Chief Learning Officer; Chief Marketing / Communications Officer; Chief Philanthropy Officer; Chief Policy Officer; Chief Program Officer; Chief Quality Officer; Chief Risk Officer; Chief Science Officer; Chief Strategy Officer; Chief of Staff; Controller / Comptroller; Dean / Associate Dean; Deputy / Associate Director; Director of Admissions; Director of Advancement; Director of Advocacy; Director of Alumni Relations; Director of Clinical Services; Director of Communications; Director of Community Relations; Director of Compliance; Director of Development; Director of Education; Director of Engineering; Director of Facilities; Director of Finance; Director of Government Affairs; Director of Grant Programs; Director of HR; Director of IT; Director of Major Gifts; Director of Marketing; Director of Nursing; Director of Operations; Director of Outreach; Director of Pharmacy; Director of Philanthropy; Director of Planning / Strategy; Director of Programs; Director of Quality; Director of Real Estate; Director of Research; Director of Social Services; Director of Volunteer Services; Division Director; Executive Producer; Executive Vice President; General Counsel; General Manager; Head of School / Principal; Medical Director / CMO; Membership Director; Music Director; Office Manager; Operations Manager; President; Program Manager; Project Director; Provost / Academic VP; Regional Director; Scout Executive; Senior Director; Senior Vice President; Training Director; VP of Advocacy / Policy; VP of Business Development; VP of Communications; VP of Compliance; VP of Development / Advancement; VP of Engineering; VP of Facilities; VP of Finance; VP of Human Resources; VP of IT / Technology; VP of Marketing; VP of Medical Affairs; VP of Operations; VP of Philanthropy; VP of Programs; VP of Quality; VP of Research; VP of Strategy; Vice President (Other).

The role classifier

Roles are CauseComp's classification of the titles filed. In each of the four bands, the highest-paid person after the chief executive carries a title the classifier leaves as Other / Unknown on 19.2% to 23.5% of returns. The executive-roles figure reads those titles with the title rule above: it counts the ones that carry a C-suite, vice-president or officer term and leaves the rest out. A title let in by the rule is the second person on 8.8% of the executive-roles returns at \$10 million to under \$25 million and on 16.0% at \$100 million to under \$500 million.

Budget band (total revenue)	Returns listing no second executive	Second-highest earner unclassified	Second person let in by the title rule: returns	Share of executive-roles returns
\$10 million to under \$25 million	20.1%	19.2%	523	8.8%
\$25 million to under \$50 million	9.3%	21.4%	384	12.2%

Budget band (total revenue)	Returns listing no second executive	Second-highest earner unclassified	Second person let in by the title rule: returns	Share of executive-roles returns
\$50 million to under \$100 million	4.5%	22.5%	236	12.8%
\$100 million to under \$500 million	3.1%	23.5%	257	16.0%

How the unclassified titles are read moves the figure, and the table below shows by how much. With no title rule, counting the classified executive labels only, the medians are 0.9 to 1.7 points lower. The broad rule in the method, which also counts wider management titles, puts them 0.7 to 1.0 points higher. The decline with size appears under all three readings, and it is shallowest under the broad rule.

Budget band (total revenue)	Executive roles, title rule (published): median	No title rule: median	Broad title rule: median
\$10 million to under \$25 million	71.7%	70.8%	72.4%
\$25 million to under \$50 million	70.9%	70.0%	71.6%
\$50 million to under \$100 million	69.1%	67.9%	70.0%
\$100 million to under \$500 million	66.7%	64.9%	67.7%

Who is in the data

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. A second person below those floors is not in the data, which is one more reason the ratio cannot be measured at small organizations.

- (a) A median ratio describes what returns report. It is not a pay rule or a recommendation for any position.
- (b) The second person is whoever is paid second-most in the counted roles. The page does not match on the job: the ratio mixes chief operating officers, chief financial officers, deputies and other roles.
- (c) Pay is as reported for the tax year, unadjusted and unprojected. A chief executive or second person who served part of the year is counted at the pay reported.
- (d) This analysis is research, not legal or tax advice; organizations should consult their advisors on their specific facts.

Frequently asked questions

Why is there no figure for smaller organizations?

Below \$10 million in revenue, the Form 990 often does not show a second person. At \$4 million to under \$6 million, 51.4% of returns with a paid chief executive list none in the roles counted. A median over the returns that do would describe only organizations whose second person is an officer or is paid above the listing line.

Why are there two figures?

The executive-roles figure leaves out clinical, faculty and union roles, which Part VII often lists among the five highest-compensated employees. The person-listed figure keeps them. The executive-roles figure is closer to the second chair; the gap between the two shows how much the choice matters.

Is the ratio a target for a second-in-command's pay?

No. It describes how organizations of a given size have paid the person just below the chief executive. Setting pay for the role itself calls for comparability data on that role, which this page does not provide.

Free to cite with attribution. CauseComp's executive benchmarks price the chief executive, chief operating officer, chief financial officer and other officer roles by budget band, sector and state.

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

CauseComp — a service of RB Consulting Services, LLC · causecomp.org