CauseComp

RESEARCH

# Peer Sets for Nonprofit Officers

## 97.9% of Positions Have 20 Same-Size Peer Organizations Nationwide, and 97.3% of Executive Directors Have 20 in Their Own State and Budget Band

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AT A GLANCE

**Of 179,251 paid officer positions in the Form 990 record, 97.9% have at least 20 other organizations reporting the same role in the same budget band across the country, and 89.5% have 20 in the same state. For the Executive Director / CEO role, 97.3% have 20 in their own state and budget band. CauseComp draws a peer set by role and organization size from that national record, and uses state and sector to rank the candidates rather than to cut them (this page's fixed budget bands; CauseComp's own peer sets use a revenue window around each organization; see caveat c).**

Updated October 18, 2026

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), 97.9% have at least 20 other organizations reporting the same role in the same budget band across the country, and 89.5% have 20 in the same state.** Within a single state and budget band, the share is 97.3% for the Executive Director / CEO role alone and 95.3% for CauseComp's Executive Director / CEO and President roles (95,840 positions).

# Why a peer set is drawn from the national record

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.

For these roles the national record is the deep one. A single state and budget band is a much narrower cell: cut that finely, those 40 roles have a median of 5.9% of their positions with 20 peers in the cell; 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%. That is why a peer set for most officer roles is not cut from one local cell. CauseComp draws its comparables set by role and organization size from the national record and uses state and sector to rank the candidates rather than to cut them.

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 covers most positions: 97.9% by budget band across the country, 89.5% by state. Requiring both at once covers about two positions in three, and adding the NTEE sector as well covers fewer than one in three, which is why each further match is better used to rank a national set than to cut it.

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# By role

This table and the next use the narrow measure, one state and one budget band at a time. Under it, 3 of the 107 roles have 80% or more of their positions covered: Executive Director / CEO (97.3%), President (87.9%) and CFO / Head of Finance (80.6%); 19 have from 20% to under 80%, and 85 have fewer than 20%. For the commonly surveyed thirteen:

| 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).

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# By budget band

Outside the Executive Director / CEO and President roles (83,411 positions), 36.6% have 20 peers within their own state and budget band. The share varies with size, 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% |
| $500 million and over | 530 of 4,048 | 13.1% |

# What this means for a board

In one state and budget band, the CFO role has 80.6% of positions with 20 peer organizations, the general counsel role 30.6%, and for the chief strategy officer role no position has such a set. For most officer roles, the same role at organizations of the same size runs deep across the country, while one state and budget band holds far fewer peers. CauseComp's comparables set is drawn that way: by role and organization size from the national record, with state and sector used to rank the candidates rather than to cut them. A board can still widen or narrow any set, for example to neighboring budget bands or to its own state; this analysis measures availability and does not say which set 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.

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APPENDIX

# 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) This page's budget bands have fixed boundaries, so an organization just above a boundary is not counted as a peer of one just below it. CauseComp's comparables set does not use these bands: it matches organization size continuously in revenue.

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(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.

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# Benchmarks for your organization

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

Plans and pricing **causecomp.org/pricing** · Executive benchmarks **causecomp.org/executive**

## How to cite

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