



**NATIONAL COUNCIL OF
NONPROFITS**

National voice. State focus. Local impact.

SAMPLE Policy for Board Approval of Compensation

The Executive Director of ABC Nonprofit (the "Nonprofit") is the principal representative of ABC Nonprofit, and the person responsible for the efficient operation of the Nonprofit. Therefore, it is the desire of the Nonprofit to provide a fair yet reasonable and not excessive compensation for the Executive Director (and any other highly compensated employees and consultants).

The annual process for determining compensation is as follows: The Nonprofit shall [either the full board or a compensation committee/executive committee] annually evaluate the Executive Director on his/her performance, and ask for his/her input on matters of performance and compensation.

Board Approval. The [human resource or executive committee] will obtain research and information to make a recommendation to the full board for the compensation (salary and benefits) of the Executive Director (and other highly compensated employees or consultants) based on a review of comparability data. For example, the [human resource/executive/compensation] Committee will secure data that documents compensation levels and benefits for similarly qualified individuals in comparable positions at similar organizations. This data may include the following:

1. Salary and benefit compensation studies by independent sources;
2. Written job offers for positions at similar organizations;
3. Documented telephone calls about similar positions at both nonprofit and for-profit organizations; and
4. Information obtained from the IRS Form 990 filings of similar organizations.

Concurrent Documentation. To approve the compensation for the Executive Director (and other highly compensated employees and consultants) the board must document how it reached its decisions, including the data on which it relied, in minutes of the meeting during which the compensation was approved. Documentation will include:

- a) A description of the compensation and benefits and the date it was approved;
- b) The members of the board who were present during the discussion about compensation and benefits, and the results of the vote;
- c) A description of the comparability data relied upon and how the data was obtained; and
- d) Any actions taken (such as abstaining from discussion and vote) with respect to consideration of the compensation by anyone who is otherwise a member of the board but who had a conflict of interest with respect to the decision on the compensation and benefits.

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Nonprofit Policy And Procedure Guidelines

S Ben Porath



Nonprofit Policy And Procedure Guidelines:

Nonprofit Policy And Procedure Guidelines Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the ability of words has be much more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such could be the essence of the book **Nonprofit Policy And Procedure Guidelines**, a literary masterpiece that delves deep in to the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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