

Incentive Pay Practices Survey: Non-Profit/ Government Organizations

WorldatWork and
Vivient Consulting
February 2014



research



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About Vivient Consulting

Since 2002, Vivient Consulting has provided independent compensation expertise to board compensation committees, chief executive officers and human resource professionals. Vivient works with public and private companies, and non-profit organizations. Clients represent many different industries, sizes and stages of growth. The firm's partners deliver high-quality solutions in the areas of compensation strategy, executive pay, incentive-compensation plan design and employment contract negotiations.

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METHODOLOGY

In October 2013, Vivient and WorldatWork invited a sample of WorldatWork members working in non-publicly-traded organizations to answer an online survey about their companies' incentive-pay practices.

More than 175 participants from non-profit and government organizations responded to the survey, as did 190 participants from private, for-profit companies. Because of the large response from the sectors surveyed, 2 separate reports have been published: this report, "Incentive Pay Practices Survey: Non-Profit/Government Organizations," and "Incentive Pay Practices Survey: Privately Held Companies." A similar survey also was conducted by Deloitte Consulting and WorldatWork to examine the incentive pay practices at publicly-traded companies, resulting in a third report, "Incentive Pay Practices Survey: Publicly Traded Companies." All 3 reports are available on the WorldatWork website.

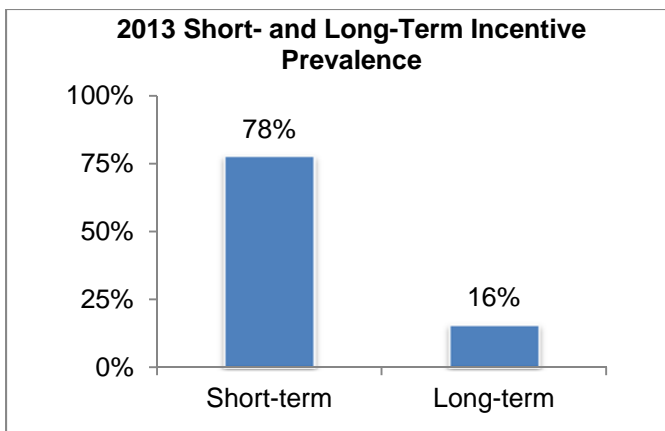
This report provides a high-level summary of the survey results. For detailed results, including the sample size by question, please see the Detailed Survey Results section beginning on page 8.

OVERVIEW

U.S. non-profit and government organizations continue to use short-term cash incentives to motivate and reward employees, and to compete for talent, according to the 2013 Vivient Consulting and WorldatWork survey, “Incentive Pay Practices Survey: Privately Held Companies.”

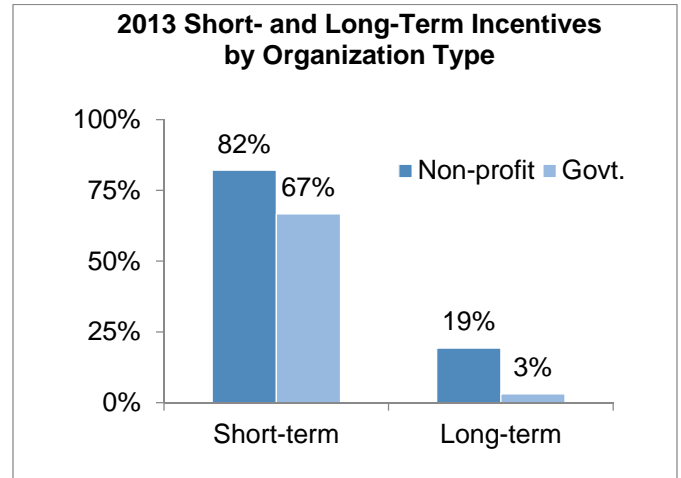
The survey of private companies was [conducted previously in 2007](#) and then [again in 2011](#). In 2013, the number of non-profit and government organization responses to the survey grew tremendously over time. In 2013, more than 175, up from more than 80 in 2011. This indicates interest among non-profit and government organizations are keenly interested in incentive-compensation practices and competitive data. As a result of the 2013 response size from non-profit and government organizations, a special report was created for these organizations.

In 2013, 78% of non-profit and government organizations reported using short-term incentives (STIs), while 16% reported using long-term incentives (LTIs). (See questions 1 on page 8 and 24 on page 15).



Non-profits are more likely to use STIs than government organizations, but the practice is prevalent across both organizational types. LTIs are used sparingly at non-profits and were reported by only one government respondent.

(See questions 1a on page 8 and 24a on page 15).



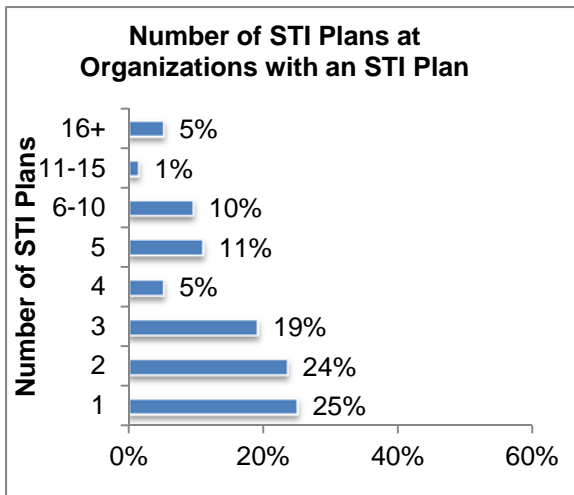
Of the non-profit and government respondents, 76% are non-profits, such as charitable and education organizations. The remaining 24% of respondents are public-sector organizations, such as state, local and federal government entities. The most common industries represented in the survey are health care and social assistance (46%); educational services (14%); and public administration (10%). (See question 36 on page 18.)

The size of non-profit and government organizations responding to the survey tends to be large. Of the respondents, 88% have more than 1,000 full-time equivalent (FTE) employees. Organizational budgets range from more than \$5 billion to less than \$100 million. More than 60% of the respondents report budgets of more than \$1 billion. (See question 38 on page 19.)

For the first time this year, private-company, non-profit and government incentive-pay practices can be compared directly to public-company counterparts. WorldatWork and Deloitte Consulting launched an incentive-pay practices survey for publicly traded companies at the same time as the private/non-profit/government survey. Vivient and Deloitte used several identical questions so that results can be compared across organizational types.

SHORT-TERM INCENTIVES

Non-profit and government organizations favor simplicity by operating a limited number of STI plans. Of the respondents, 68% report having three or fewer STI plans in place. While simplicity is favored, 32% of respondents operate four or more plans, with some organizations reporting 16 or more STI plans. (See question 2 on page 8.)



For 2013, participants were asked whether they had any of the following eight types of STI plans:

Annual Incentive Plan: A pay plan that is designed to reward the accomplishment of specific results. Rewards usually are tied to expected results identified at the beginning of the performance cycle. In contrast to bonuses, they are not primarily discretionary but may have a discretionary component.

Discretionary Bonus Plan: A plan in which management determines the size of the bonus pool and the amounts to be allocated to specific individuals after a performance period. These have no predetermined formula or promises, and are not guaranteed.

Spot Awards: Spot awards recognize special contributions as they occur for a specific project or task. The project or task generally is accomplished in a short time period.

Profit-Sharing Plan: A plan providing for employee participation in the profits of an organization. The plan normally includes a predetermined and defined formula for allocating profit shares among participants, and for distributing funds accumulated under the plan. However, some plans are discretionary.

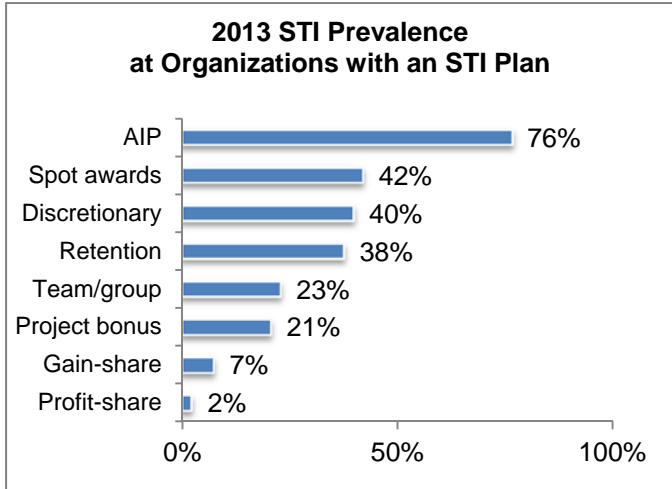
Gain-Sharing Plans: Any one of a number of incentive programs designed to share the results of productivity gains with employees as a group.

Team/Small-Group Incentives: Any incentive program that focuses on the performance of a small group, usually a work team. These incentive programs often are used when measurable output is the result of group effort and individual contributions are difficult to separate from group effort.

Retention Bonus: A payment or reward outside of an employee's regular salary that is offered as an incentive to keep a key employee on the job during a particularly crucial business cycle.

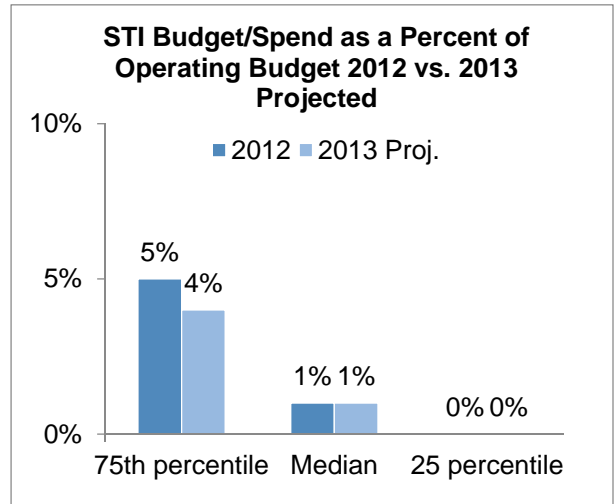
Project Bonus: A form of additional compensation paid to an employee or department as a reward for successfully completing a specific project within a certain timeframe.

By far, the most common type of STI plan at non-profit and government organizations is an annual incentive plan (AIP). (See question 3 on page 8.)



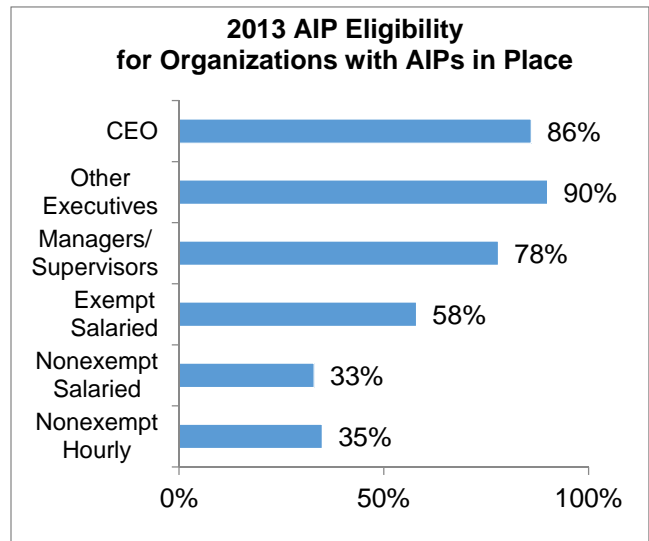
More than one-third of respondents indicated that their organizations are planning to add or modify a short-term incentive plan in 2013. The most common reasons for an added or modified STI plan are to support a change in strategy (45%) and to align programs with market practices (35%). One in four respondents selected “other” as the reason for the STI addition or modification. “Other” responses provided include the political climate, need to improve employee engagement, a key technology project, organization impact of new health-care law, competition for talent, expansion of a current STI program, and to drive a metrics-based approach to rewards.

Respondents provided their organizations’ approximate budgets for STIs as a percentage of operating budget for 2012 and projected budgets as a percentage of operating budget for 2013. Non-profits and government organizations report modest STI budgets. (See question 5 on page 9.)



Annual Incentive Plans

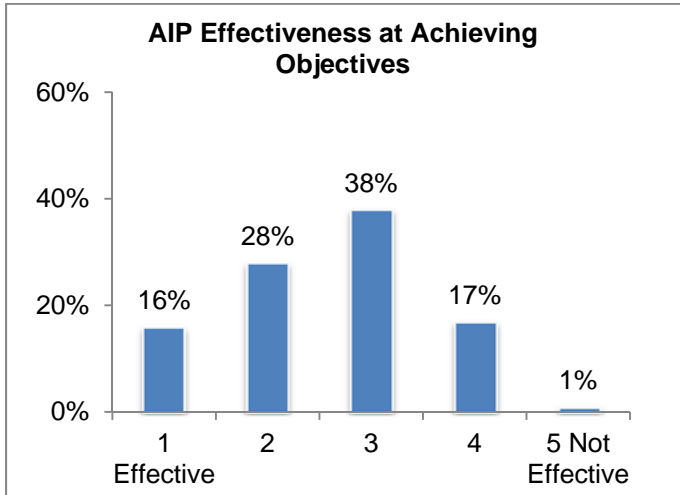
The most prevalent STI plan at non-profit and government organizations, AIPs generally are available to employees at the exempt salaried level and above. (See question 7 on page 10.)



The respondents with AIPs in place report on the primary objectives of their plans. The most common objectives among respondents at organizations with AIPs in place are to:

1. Align employees’ incentives with short-term goals (76% of respondents)
2. Focus employees on specific goals (67%)
3. Reward employees (51%)

Participants were asked to rate the effectiveness of their AIPs. More than 80% said their AIPs were moderately effective to effective, indicating organizational satisfaction with these incentive plans. (See question 9 on page 10.)



Plan elements cited most often as AIP strengths are:

AIP Strengths	
Performance linkage (corporate, unit, individual)	75%
Type of performance measures	74%
Level of award opportunity	61%
Goal-setting	56%

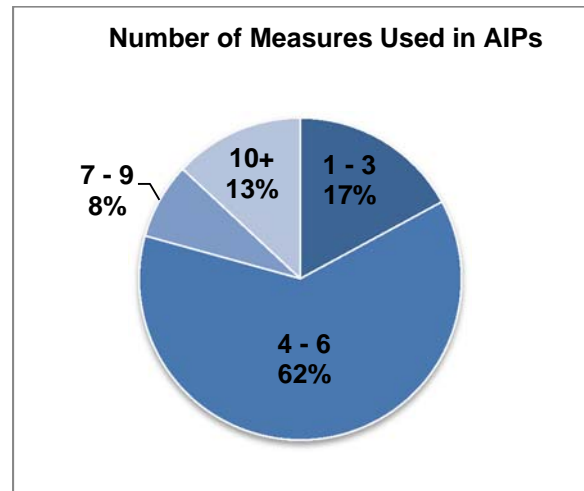
Plan elements cited most often as AIP weaknesses are:

AIP Weaknesses	
Risk-reward tradeoff	74%
Level of discretion	63%

The results indicate that non-profit and government organizations largely view their AIPs as successful, particularly with regard to the performance measured, the award opportunities available to participants and how goals are set. AIP improvement opportunities exist for payouts relative to results and use of discretion. (See question 10 on page 11.)

Most non-profit and government organizations specify a maximum cash payment, or cap, in their AIPs. Similarly, most organizations specify threshold, target and maximum awards for participants. The most typical threshold level is 50% of target, while the most typical maximum payout level is 150% of target. (See questions 14 & 15 on pages 11 & 12.)

Non-profit and government organizations employ a wide variety of performance measures in their AIP plans and use a number of different methods to combine the measures. The majority of companies rely on four to six performance measures. (See question 16 on page 12.)



The large number of performance measures used indicates that non-profit and government organizations try to look at performance holistically across a number of different dimensions.

Organizations that use more than one measure must combine them in some way to generate an AIP award. Approaches to combining measures vary, but the majority of organizations either calculate performance separately for each measure or use a balanced-scorecard approach. (See question 18 on page 13.)

Combining Measures to Calculate AIP Awards		
Method	Description	
Additive	Performance is calculated separately for each measure	39%
Balanced Scorecard	Balances financial and operational measures	26%
Multiplicative	Certain measures are used as modifiers to increase or decrease the award	12%
One Measure	Only one measure is used in AIP	3%
Other	Includes using different measures for different participants	21%

Survey participants were asked which AIP performance measures they use in three different categories: financial, operational and individual. The results show that non-profit and government organizations favor operational measures over financial measures. Among operational measures, customer satisfaction is the most widely used measure, with service/quality a close second.

Operational Measures	
Customer satisfaction	73%
Service/quality	65%
Operational efficiency	39%
Employee satisfaction/engagement scores	33%
Safety/occupational injury	29%
Other operational objectives	23%

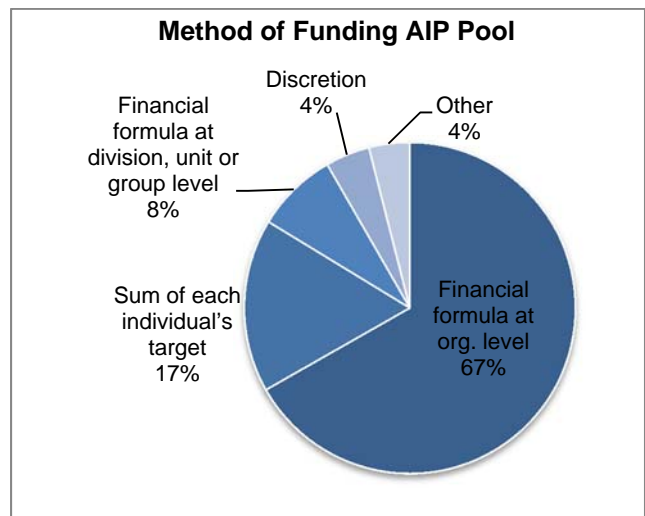
For financial measures, measures of surplus/revenue over expenses are the most widely used measures. (For-profit companies call such measures profit or income, while non-profits and government organizations use terms such as surplus, revenue over expenses, and profit.) In addition, revenue and revenue growth are used by more than a third of respondents. (See question 17 on page 12.)

Financial Measures	
Measures of surplus, revenue over expenses, or income	67%
Revenue/revenue growth	37%
Expense management	7%
Cash flow	5%
Capital efficiency	4%
Other financial	17%

Individual objectives are used but to a lesser degree, with more than 40% of respondents using achievement of specific goals and 28% using performance ratings as the basis for AIP awards.

AIP performance targets at non-profit and government organizations typically are based on budgets, improvement over prior year, management discretion and achievement of milestones. In 2013, about two-thirds of non-profit and government organizations report that their plans use some level of subjectivity in AIP award decisions.

Approximately two-thirds of the respondents with AIPs fund their plans using a pool that is established at the organization level based on financial and/or strategic goals. (See question 22 on page 14.)



LONG-TERM INCENTIVES

LTI plans are scarce at non-profit and government organizations, with only 16% of organizations reporting an LTI plan. The only types of LTI plans reported were performance awards, which include long-term cash and performance units:

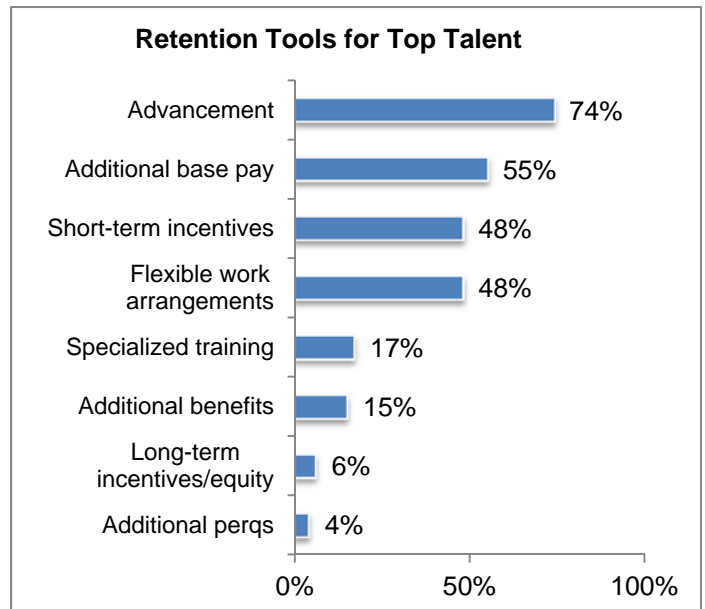
Long-Term Cash Plan: Cash awards in which payment is contingent on performance as measured against predetermined financial or strategic objectives over a multi-year period of time (typically three years).

Performance Units: Grants of dollar-dominated units with value that is contingent on performance against predetermined objectives over a multi-year period of time.

Because the LTI section of the survey had fewer than 30 responses, insufficient data were available to summarize here. The detailed results are reported at the end of this document. However, data corresponding to larger sample sizes will have stronger statistical power and validity. Caution should be exercised when interpreting these data.

SUMMARY

A final question in the survey asked participants to select the top three tools that organizations have found effective in retaining top talent. Interestingly, the most prevalent responses are job advancement and promotion, additional base pay, short-term incentives and flexible work arrangements. (See question 34 on page 18.)



These responses indicate that cash compensation is important, but advancement opportunities and flexible work arrangements are even more important in retaining employees at non-profit and government organizations.

DETAILED SURVEY RESULTS
(Data effective as of October 2013)

SHORT-TERM INCENTIVES

1. Does your organization have a short-term incentive program?

Yes	78%
No	22%

N = 176

1a. Prevalence of short-term incentive programs by organization type:

	Yes	No	N
Non-profit/not-for-profit	82%	18%	134
Public sector/government	67%	33%	42

Only participants answering “Yes” in question 1 received the following short-term incentive programs questions.

2. How many short-term incentive programs does your organization have?

1	25%
2	24%
3	19%
4	5%
5	11%
6 to 10	10%
11 to 15	1%
16 or more	5%

N = 136

3. What types of short-term incentive plans does your organization use? (Select all that apply.)

Annual incentive plan (AIP)	76%
Spot awards	42%
Discretionary bonus plan	40%
Retention bonus	38%
Team/small-group incentives	23%
Project bonus	21%
Gain-sharing plans	7%
Profit-sharing plan	2%

N = 136

4. Is your organization planning to add a short-term incentive plan or modify a short-term incentive plan for 2014?

No	65%
Yes	35%

N = 136

4a. If yes, what prompted the addition or modification? (Select all that apply.)

Only participants answering “Yes” in question 4 received this question.

Change in strategy	45%
Align programs with market practices	35%
New management team	16%
Reorganization	16%
Company growth	6%
New ownership	4%
Other	24.5%
<i>Political climate</i>	
<i>Need to improve employee engagement</i>	
<i>Large technology projects</i>	
<i>Organization impact of new health-care law</i>	
<i>Competition for talent</i>	
<i>New measures</i>	
<i>Expansion of current program</i>	
<i>Drive metrics-based approach to rewards</i>	

N = 49

5. What is your organization’s approximate total annual budget/spending for short-term incentives (STIs), expressed as a percentage of operating income or budget?

STI budget/spending as a % of operating income/budget for:

2012

75th percentile 5%

Median 1%

25 percentile 0%

N = 58

2013 (Expected)

75th percentile 4%

Median 1%

25 percentile 0%

N = 58

6. If your organization uses retention bonuses, what are the circumstances under which they are used? (Select all that apply.)

Only participants selecting “Retention bonus” in question 3 received this question.

For difficult-to-recruit positions	74%
To ensure business continuity for a critical project	64%
To counter a competing offer	41%
In preparation for or following a mergers-and-acquisitions transaction	15%
Other	8%
<i>Retain critical talent in a turnaround</i>	
<i>Retain employees during leadership change</i>	
<i>Retain staff for new required services/offerings</i>	

N = 39

Annual Incentive Plans

Only participants selecting “annual incentive plans” in question 3 received the following AIP section. Responses in this section are based on the annual incentive plan in which most of an organization's employees participate.

7. Please indicate which of the following positions are eligible for annual incentives in 2013.

CEO	86%
Other executives/officers	90%
Managers/supervisors	78%
Exempt salaried	58%
Nonexempt salaried	33%
Nonexempt hourly nonunion	35%

N = 78

8. What are the top three primary objectives of your annual incentive plan?

Align employees' incentives with short-term goals	76%
Focus employees on specific goals	67%
Reward employees	51%
Share the organization's financial success with employees	27%
To be competitive with other employers	33%
Retain employees	17%
Recruit qualified employees	5%
Provide special recognition	5%
Other	3%

N = 78

9. On a scale of 1 to 5, how effective is your annual incentive plan at achieving its objectives?

1 Effective	16%
2	28%
3	38%
4	17%
5 Not effective	1%

N = 76

10. Please click and drag the following incentive-plan elements to the appropriate “Strength” or “Weakness” box, with the strongest strength or weakness program showing at the top of the list.

	Strength	Weakness	N
Performance linkage (corporate, unit, individual)	75%	25%	73
Type of performance measures	74%	26%	70
Level of award opportunity	61%	39%	69
Goal setting	56%	44%	71
Level of discretion	37%	63%	63
Risk-reward tradeoff	26%	74%	53

11. How often are incentives paid during the year?

Annually	94%
Twice a year	3%
Quarterly	0%
Other	4%

N = 77

12. Does your incentive plan specify a maximum cash payment (i.e., a cap) for individuals in the plan?

Yes	83%
No	17%

N = 76

13. Does your organization’s incentive program specify threshold, target and/or maximum awards for participants?

Threshold (N =76)

Yes	72%
No	28%

Target (N =77)

Yes	88%
No	12%

Maximum (N =75)

Yes	87%
No	13%

14. What is your threshold payout level?

Only participants answering “Yes” to “Threshold” in question 13 received this question.

25% of target	11%
50% of target	52%
75% of target	11%
No threshold in the plan	7%
Other	19%

N = 54

“Other” responses varied widely.

15. What is your maximum payout level?

Only participants answering “Yes” to “Maximum” in question 13 received this question.

150% of target	64%
200% of target	6%
300% of target	0%
No maximum in the plan	2%
Other	28%

N = 64

“Other” responses varied widely.

16. How many performance measures are used in your annual incentive plan?

1 - 3	17%
4 - 6	62%
7 - 9	8%
10 or more	13%

N = 76

17. Which of the following performance measures are used in your incentive plan? (Select all that apply.)

Financial Objectives

Measures of surplus/revenue over expenses/income	67%
Revenue/revenue growth	37%
Expense management	7%
Cash flow	5%
Capital efficiency	4%
Other financial	17%
<i>Debt</i>	
<i>Operating margin</i>	
<i>Budget</i>	
<i>Margin</i>	
<i>Administrative and medical costs</i>	
<i>Savings</i>	
<i>Adherence to budget</i>	
<i>Medical loss ratio</i>	

Operational Objectives

Customer satisfaction	73%
Service/quality	65%
Operational efficiency	39%
Employee satisfaction/engagement scores	33%
Safety/occupational injury	29%

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Other operational	23%
<i>Health outcomes</i>	
<i>Improvement in clinical outcomes relative to external benchmarks</i>	
<i>Membership</i>	
<i>Community benefit</i>	
<i>Volume of services provided to target populations</i>	
<i>Budgeted expenses</i>	
<i>Growth (not revenue)</i>	
<i>Key milestones</i>	
<i>Employee satisfaction</i>	
<i>Community Involvement</i>	
<i>Patient case-mix index</i>	
<i>Patient re-admissions</i>	
<i>Spot awards</i>	

Individual Objectives	
Achievement of specific individual goals (please indicate the typical number of individual goals)	43%
Overall individual performance, perhaps as expressed in a performance rating	28%
Other individual	5%
<i>Extensive list of goals that leaders choose from</i>	
<i>Fulfillment of employment terms</i>	
<i>No individual objectives but individual performance multiplier</i>	

N = 75
Median number of individual goals (n = 19)¹ 3

18. How are different measures used together in your incentive plan?

Awards are paid for performance in each measure	39%
A balanced scorecard approach is used	26%
Different measures are used for different participants	18%
Certain measures are used as modifiers to increase or decrease the incentive amount	12%
Only one measure is used	3%
Other	3%

N = 74

19. What basis does your organization use to set performance targets? (Select all that apply.)

Budget	59%
Improvement over prior year	47%
Management discretion	42%
Achievement of milestones	33%
Fixed standard	21%
Relative to peers	19%
Formula	16%

¹ Fewer than 30 responses were received; data corresponding to larger sample sizes will have stronger statistical power and validity. Caution should be exercised when interpreting these data.

Other	10%
<i>System goals plus personal goals</i>	
<i>Achievement of industry standards</i>	
<i>Combination of methods</i>	
<i>Unknown</i>	

N = 73

20. What is the linkage for your annual incentive program by position? Incentives for individuals in the employee category are based on:

	Corporate	Division/ Unit	Individual
CEO (n =65)	100%	17%	32%
Other executives/officers (n = 67)	85%	54%	52%
Managers/supervisors (n = 57)	68%	54%	70%
Exempt salaried (n = 42)	71%	36%	55%
Nonexempt salaried (n = 27)	78%	22%	44%
Nonexempt hourly nonunion (n = 27)	70%	41%	33%

21. How much does supervisor discretion or subjectivity play a role in your incentive program?

Significantly	11%
Somewhat	36%
To a lesser degree	20%
Not at all	32%

N = 74

22. How is your incentive plan funded?

Financially based formula at the corporate level	67%
Sum of each individual's target	17%
Financially based formula at the division, unit or group level	8%
Discretionary	4%
Other	4%

N = 72

23. What methods do you use to communicate your incentive plan? (Select all that apply.)

Company provides annual communication of performance targets and links to strategy	71%
Participant receives written plan document	43%
Verbal description by human resources or supervisor	43%
Not communicated	6%
Other	7%
<i>Group meetings and video presentations</i>	
<i>Intranet</i>	

N = 72

LONG-TERM INCENTIVES

24. Does your organization have an LTI plan?

No	84%
Yes	16%

N = 141

Only participants answering “Yes” in question 24 received the following long-term incentive section.

24a. Prevalence of LTI programs by organization type:

	Yes	No	N
Non-profit/not-for-profit	19%	81%	109
Public sector/government	3%	97%	32

25. What type(s) of long-term incentive programs does your organization offer?² (Select all that apply.)

Long-term cash plan	90%
Performance units	10%

N = 20

No participants selected restricted stock, options, performance shares, phantom stock or stock appreciation rights

26. What are the primary objectives of your LTI plan(s)? (Select up to three.)²

Retain employees	62%
Align employees’ incentives with long-term goals	62%
Focus employees on specific long-term goals	62%
Reward employees	33%
To be competitive with other employers	24%
Recruit qualified employees	24%
Promote employee ownership	5%
Provide participants with a wealth-accumulation opportunity	5%
Share the organization’s financial success with employees	0%
Other	0%

N = 21

27. How many LTI programs do you have?²

1	95%
2	5%

N = 20

No participants selected 3 or more plans.

² Fewer than 30 responses were received; data corresponding to larger sample sizes will have stronger statistical power and validity. Caution should be exercised when interpreting these data.

28. Is your organization planning to add an LTI plan or modify an LTI incentive plan in 2014?³

Yes	10%
No	90%

N = 20

If yes, what prompted the addition or modification?

Only participants answering “Yes” in question 28 received this question.

Insufficient data

Performance Awards

Only participants selecting “Long-term cash plan” or “Performance units” in question 25 received this section.

29. Please indicate which positions were eligible to receive performance awards (includes long-term cash plans, performance shares and performance units) during your last grant cycle.

Insufficient data

30. What are the performance measures used to determine the number of shares or units, or the amount of cash earned? (Select all that apply.)³

Measures of surplus/revenue over expenses	50%
A return measure (return on equity, assets or investment)	17%
Revenue	8%
Market share	8%
Other	58%
<i>Scorecard</i>	

N = 12

31. What basis does your organization use to set performance targets for performance awards?³ (Select all that apply.)

Budget	69%
Improvement over the prior year	54%
Discretion	31%
Formula	31%
Achievement of milestones	31%
Relative to peers	31%
Fixed standard	0%
Other	8%

N = 13

³ Fewer than 30 responses were received; data corresponding to larger sample sizes will have stronger statistical power and validity. Caution should be exercised when interpreting these data.

32. What is the linkage for long-term performance awards by position?⁴
 Long-term performance awards for individuals in the employee category are based on:

	Org.	Div./Team	Individual
CEO (n = 13)	100%	15%	8%
Other executives/officers (n = 13)	100%	15%	8%

Insufficient data below the executive level

33. What is the performance period for your organization’s performance awards?⁴

2 years	15%
3 years	85%

N = 13

No respondents selected 1 year, 4 years or 5 or more years.

General

34. Please select the top three reward tools that your organization has found effective in retaining top talent:

Job advancement/promotion	74%
Additional base compensation	55%
Short-term incentives or bonuses	48%
Flexible work arrangements	48%
Specialized training	17%
Additional benefits	15%
Long-term incentive/equity awards	6%
Additional perquisites	4%
Other	8%
<i>Organization's mission</i>	<i>Retention bonuses</i>
<i>On-the-spot awards</i>	<i>Culture</i>
<i>Anniversary awards</i>	<i>Certification reimbursement</i>
<i>Time off</i>	<i>Retirement benefits</i>
<i>Project bonuses</i>	

N = 123

DEMOGRAPHICS

35. What is your organization type?

Non-profit/Not-for-profit (education organizations, charitable organizations, etc.)	76%
Public sector (local, state, federal government)	24%

N= 176

⁴ Fewer than 30 responses were received; data corresponding to larger sample sizes will have stronger statistical power and validity. Caution should be exercised when interpreting these data.

36. Please select the industry that best describes your firm's primary business.

Health care and social assistance	46%
Educational services	14%
Public administration	10%
Finance and insurance	6%
Utilities, oil and gas	6%
Consulting, professional, scientific and technical services	2%
Transportation	2%
Other services (except public administration)	2%
Arts, entertainment and recreation	2%
Manufacturing	1%
Retail trade	1%
Information (includes publishing, IT technologies, etc.)	1%
Management of companies and enterprises	1%
Accommodations and food services	0%
Agriculture, forestry, fishing and hunting	0%
Computer and electronics	0%
Mining	0%
Real estate, and rental and leasing	0%
Construction	0%
Pharmaceuticals	0%
Wholesale trade	0%
Warehousing and storage	0%
Other	7%
<i>Renewable energy research and development</i>	
<i>Membership association</i>	
<i>Regulatory organization</i>	
<i>Research and development</i>	
<i>Sports</i>	

N = 124

37. How many full-time equivalent (FTE) employees does your organization have?

More than 5,000	50%
2,500 to 4,999	23%
1,000 to 2,499	15%
500 to 999	6%
100 to 499	4%
Less than 100	2%

N = 125

What is your organization's annual revenue/budget?

38.

More than \$5 billion	14%
\$2.5 billion to \$4.9 billion	20%
\$1 billion to \$2.49 billion	27%
\$500 million to \$999 million	17%
\$100 million to \$499 million	16%
Less than \$100 million	6%

N = 125

Participating Organizations

AAA Southern New England
Advocate Health Care
Akron General Health System
Allina Health
American Chemical Society Headquarters
Aspirus, Inc.
Babson College
Banner Health
Baptist Health South Florida
Baystate Health
Bexar County
Boston medical center
Botsford Health Care
Broward Health
CBIA
Centura Health
Charter Oak Health Center
City of Portland, Oregon
Cleveland Clinic
Colorado Springs Utilities
County of Chester
Dakota County
Dartmouth College
District of Columbia
Eastern Illinois University
EmblemHealth
Excellus BCBS
Fallon Community Health Plan
FDIC
Federal Reserve Bank of Kansas City
Federal Reserve Board
FINRA
Ga Chapter - Alzheimer's Assn
Great River Energy
Hackensack University Medical Center
Hennepin Health System
Independence Blue Cross
Indiana State University
Indiana University Health
Inova Health Systems
Institute for Defense Analyses
Kaiser Foundation Health Plan, Inc.
Kaiser Permanente
Legacy Health
Lifespan Corporation
Lower Colorado River Authority
Mayo Clinic
McLaren Health Care Corp
Medical College of Wisconsin
Memorial Hermann Health System
Metropolitan Washington Airports Authority
Miami Dade College
Mission Health System, Inc
Moffitt Cancer Center
Montefiore Medical Center
Mount Sinai Medical Center
Navy Exchange Service Command (NEXCOM)
Northwestern University
Oakwood Healthcare, Inc.
OCTA
Orange County Government
Owensboro Health
Palmetto Health
Parkland Health & Hospital System
PCAOB
Piedmont Healthcare
Port Authority of NY&NJ
Public Utility District #1 of Chelan County
Purdue University
Riverside Health System
Roswell Park Cancer Institute
Saint Francis Hospital & Medical Center
Salt River Project
Seattle Children's Hospital
SLAC National Accelerator Laboratory
Spectrum Health
State of Oklahoma
State of Wisconsin
Susan G. Komen
Sutter Health Sacramento Sierra Region
Texas Christian University
The Nebraska Medical Center
The Queen's Medical Center
UC Berkeley
UCLA Health
UMass Memorial Health Care
United States Olympic Committee
Unity Health Care
University of New Mexico Hospitals
University of Notre Dame
UT Health Science Center San Antonio
Villanova University
Wake County NC Government
Weill Cornell Medical College