# Salaries and Benefits for Land Trust Staff Increase Despite Troubled Economy

Land Trust Salaries and Benefits Survey Summary, Sixth Edition

Rob Aldrich, Director of Communications
Michiyo Wheeler, Assistant to the President
Brett Souza, Volunteer
Land Trust Alliance
1660 L Street NW, Suite 1100
Washington, DC 20036
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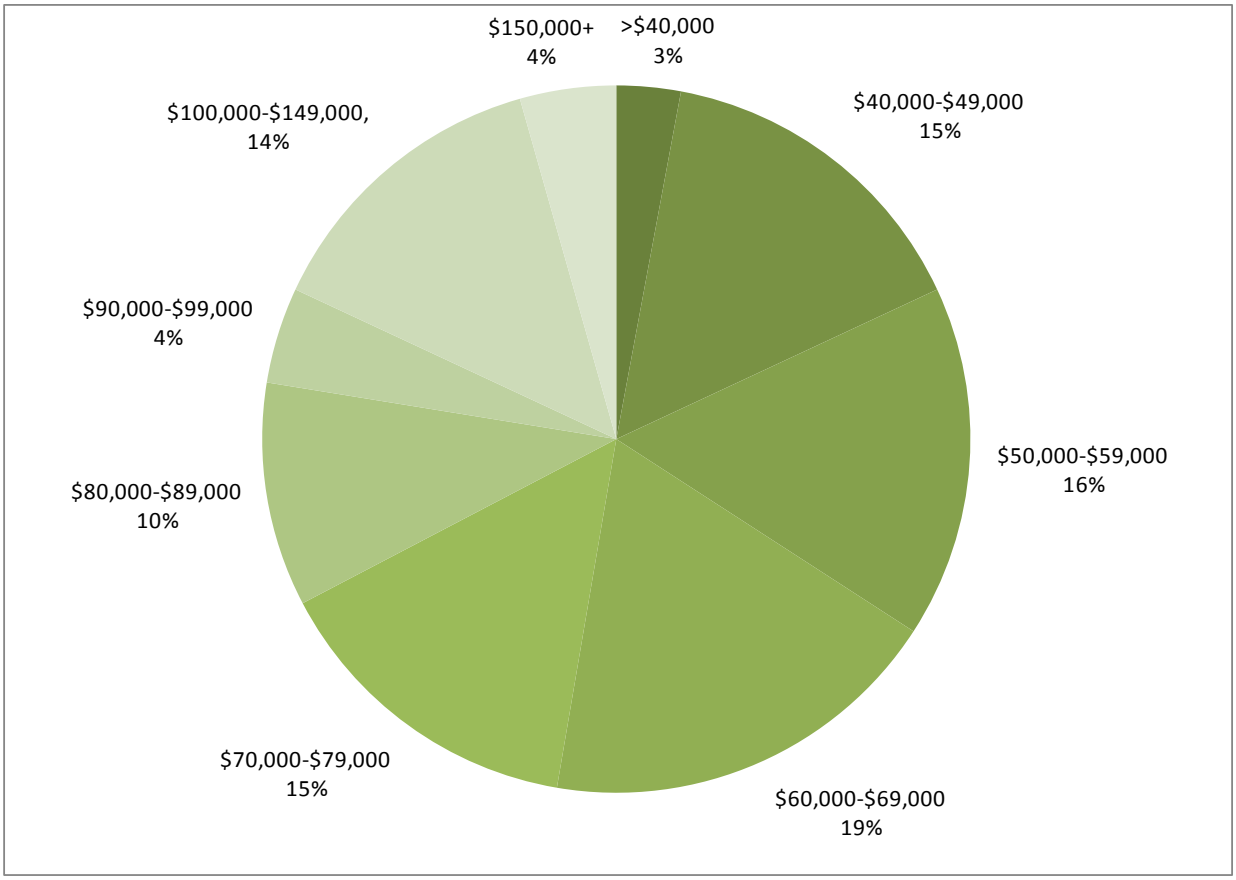
## Salaries

Even with this period of prolonged economic turmoil and uncertainty, on average, executive directors of land trusts are earning $75,510 per year, up 9.3 percent from the inflation-adjusted $69,082[1] reported in 2007, according to the Land Trust Alliance's sixth Land Trust Salaries and Benefits Survey. This posted gain was more than the previously reported increase of 2.4 percent from 2002 to 2006. Not all the news is good however, other staff salaries are down from those reported in 2007, as are certain benefits.

Thirty two percent of responding land trusts report their executive directors are earning $80,000 or more annually, compared to 23 percent in 2007. *(See **Figure 1.**)*

**Figure 1:** Full-Time Executive Director Salary Ranges




As reported in previous salary and benefits surveys, executive directors heading land trusts with larger operating budgets earned higher salaries. In fact, those who led organizations with budgets of at least $2 million earned more on average than three times the average salary of those with budgets less than $100,000. (*See **Figure 2.***)

[1] U.S. Bureau of Labor Statistics online calculator: www.bls.gov/data/inflation_calculator.htm

**Figure 2:** Full-Time Executive Director Salaries by Operating Budget

| Budget Levels | < $100K | $100K-$199K | $200K - $299K | $300K - $499K | $500K - $999 | $1M - $1,999,999 | $2M+ |
|---|---|---|---|---|---|---|---|
| # LTs Responding | 12 | 43 | 37 | 33 | 42 | 20 | 15 |
| Low | $ 21,000 | $ 37,000 | $ 40,000 | $ 40,000 | $ 53,000 | $ 62,000 | $ 67,392 |
| High | $ 91,000 | $ 108,000 | $ 88,000 | $ 140,000 | $ 137,000 | $ 165,000 | $ 207,000 |
| Average | $ 44,933 | $ 55,986 | $ 59,029 | $ 71,208 | $ 81,917 | $ 110,076 | $ 137,514 |
| Median | $ 45,000 | $ 52,000 | $ 60,000 | $ 68,000 | $ 78,000 | $ 117,760 | $ 126,592 |

The average salaries of executive directors also varied by region. The Pacific region still leads the nation with the highest average salary of $107,474, a third more than the next highest region, the Mid-Atlantic, at $75,286 per year. The Midwest was a close third, with average salaries reported of $74,832. The Southeast region reported the lowest average annual salary for executive directors of $65,359 per year. (*See **Figure 3.***) Even so, that was still up 14 percent from the inflation-adjusted $57,191 figure for that region from 2007.

**Figure 3:** Average and Median Full-Time Executive Director Salaries by Region

| Region | No. of LTs Responding | Average | Median |
|---|---|---|---|
| **Pacific** (CA, HI, NV) | 25 | $ 107,474 | $ 106,096 |
| **Mid-Atlantic** (DE, DC, MD, NJ, PA, VA, WV) | 33 | $ 75,286 | $ 70,080 |
| **Midwest** (IA, IL, IN, KS, MI, MN, MO, NE, ND, OH, SD, WI) | 17 | $ 74,832 | $ 70,000 |
| **Northeast** (CT, MA, ME, NH, NY, RI, VT) | 52 | $ 73,106 | $ 62,000 |
| **Southwest** (AZ, CO, NM, OK, TX, UT) | 23 | $ 67,381 | $ 65,000 |
| **Northwest** (AK, ID, MT, OR, WA, WY) | 20 | $ 66,620 | $ 65,000 |
| **Southeast** (AL, AR, FL, GA, KY, LA, MS, NC, SC, TN) | 31 | $ 65,359 | $ 60,000 |
| **National/International** | 1 | $ 32,000 | $ 32,000 |

New in this edition of the survey, we asked for the sex of the executive director to see if that was a factor in compensation levels. Results indicate that male executive directors have both a longer average tenure at their current and previous positions, have 13 percent higher median annual salaries, and lead organizations with median operating budgets that are almost twice as large as those reported by organizations with female executive directors. (*See **Figure 4.***) This 88.5 percent ratio of women's earnings to men's is better than the 78.2 percent reported by the Census Bureau's American Community Survey, [2] but reflects how the nonprofit world is not immune to this unfortunate trend.

[2] See: www.census.gov/prod/2010pubs/acsbr09-3.pdf

**Figure 4:** Executive Director Tenure, Sex, Annual Salary, and Operating Budget

| | # years current director has held this position at this org. | # years current director has been an E.D. at other land conservation orgs. | Executive Director Annual Salary | Latest fiscal year operating budget |
|---|---|---|---|---|
| **MALE** | | | | |
| High | 35 | 28 | $ 207,000 | $ 21,000,000 |
| Low | 0 | 0 | $ 30,000 | $ 53,700 |
| Median | 6 | 0 | $ 70,250 | $ 404,867 |
| Average | 8 | 2 | $ 79,842 | $ 1,050,442 |
| **FEMALE** | | | | |
| High | 23 | 15 | $ 156,750 | $ 6,151,000 |
| Low | 0 | 0 | $ 21,000 | $ 65,000 |
| Median | 5 | 0 | $ 62,200 | $ 229,000 |
| Average | 6 | 1.0 | $ 68,214 | $ 468,292 |
| **OVERALL** | | | | |
| High | 35 | 28 | $ 207,000 | $ 21,000,000 |
| Low | 0 | 0 | $ 21,000 | $ 53,700 |
| Median | 6 | 0 | $ 67,432 | $ 320,000 |
| Average | 7.5 | 1.4 | $ 74,909 | $ 808,076 |

## Other Staffing

The work of a land trust is substantial, diverse and complex. A land trust that acquires, owns or manages land or easements, even temporarily, is dealing with real estate and tax law, land management, financial and organizational management, and other complex issues involving thousands or even millions of dollars' worth of assets. Conducting this work properly takes trained individuals. If the land trust has staff, it must be sure that they are properly trained to manage the complex tasks of land conservation. Once staff are trained, they become valuable assets that you don't want to see walk out the door.

"Every nonprofit organization struggles to provide fair compensation to its staff," says Sylvia Bates, director of standards and research for the Land Trust Alliance. "However, as the land trust community continues to mature, it is important to retain qualified staff and maintain the credibility of the profession by providing reasonable compensation to employees. They are key to the land trust's work."

You can't get a college degree in 'land trust' (yet), so it's hard to know what to pay executive directors, land protection specialists, conservation easement stewards, etc., because these aren't traditional careers with salary histories. Some organizations, like The NonProfit Times and Training Resources for the Environmental Community put out salary surveys, [3] but they may either cover a broad cross-section of nonprofit groups, or be geographically constrained, limiting their usefulness for comparison to land trusts.

[3] 2008 Salary and Benefits Survey of Western Environmental Groups

As was the case in past surveys, senior legal services staff reported the highest average salaries for all budget segments of all staff positions other than executive directors at $95,727, up 3 percent in inflation-adjusted dollars from 2007. This was followed closely by senior positions in fundraising and policy (a new category for this year), at $70,398 and $69,973 respectively. Entry-level administration recorded the lowest average salary at $27,431.

Compared to the last survey, the greatest percentage increases in total average salaries came in the entry-level legal position, with an inflation-adjusted 56 percent increase to $46,587. This was followed by senior-level communications positions at 22 percent[4] ($66,708) and entry-level finance positions at 19 percent ($38,314). There were a few notable *decreases* in inflation-adjusted average salaries as well. Mid-level legal services fell 32 percent to $54,399; average entry-level administration salaries fell 14 percent to $27,431; and both senior-level administration and entry-level land and easement stewardship average salaries fell by 8 percent, to $43,086 and $32,025 respectively. (*See **Figure 5.** next page*)

Annual Wage Increases

Eighty four percent of responding land trusts provide wage increases for their employees, and of these, the majority (73%) determine those wage increases according to performance. (*See **Figure 4.***) This is much the same as the 72 percent reported in 2007.

**Figure 4.** Wage Increases and How They Are Determined

| **Budget Level** | **All** | | **<$100,000** | | **$100K-$199K** | | **$200K-$299K** | | **$300K-$499K** | | **$500K to $999,999** | | **$1M to $1,999,999** | | **$2M+** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Wage Increases?** | | | | | | | | | | | | | | | | |
| Yes | 179 | 84% | 8 | 50% | 41 | 91% | 29 | 76% | 32 | 91% | 36 | 86% | 19 | 90% | 14 | 93% |
| No | 17 | 8% | 6 | 38% | 2 | 4% | 4 | 11% | 2 | 6% | 3 | 7% | 0 | 0% | 0 | 0% |
| **How Determined?** | | | | | | | | | | | | | | | | |
| According to COLA* | 68 | 38% | 0 | 0% | 14 | 34% | 15 | 52% | 13 | 41% | 14 | 39% | 7 | 37% | 5 | 36% |
| Performance-Based | 131 | 73% | 3 | 38% | 28 | 68% | 26 | 90% | 24 | 75% | 25 | 69% | 16 | 84% | 9 | 64% |
| Bonuses | 40 | 22% | 0 | 0% | 5 | 12% | 8 | 28% | 10 | 31% | 8 | 22% | 5 | 26% | 4 | 29% |

(* Cost of Living Adjustment - see: www.ssa.gov/OACT/COLA/latestCOLA.html on how the COLA is calculated).

[see: http://www.trec.org/resource/page-report.asp?nMode=1&nLibraryID=18] and http://shop.nptimes.com/Salarysurvey2010.aspx

[4] All percentage increases or decreases are inflation-adjusted.

**Figure 5:** Average Salaries of Land Trust Staff Positions (excluding E.D.s) by Operating Budget

| Budget Levels | **All** | $100K-$199K | $200K - $299K | $300K - $499K | $500K - $999 | $1M - $1,999,999 | $2M+ |
|---|---|---|---|---|---|---|---|
| Administration | | | | | | | |
| Entry | $27,431 | $21,356 | $28,065 | $24,704 | $29,571 | $31,167 | $29,666 |
| Mid | $36,572 | $35,267 | $30,486 | $35,980 | $37,507 | $41,277 | $38,162 |
| Senior | $43,086 | $31,880 | $31,987 | $41,627 | $42,805 | $57,813 | $53,408 |
| Communication | | | | | | | |
| Entry | $32,917 | $20,000 | $34,318 | $25,300 | $31,167 | $35,500 | $37,743 |
| Mid | $42,647 | $39,468 | $33,650 | $35,570 | $45,500 | $42,200 | $50,615 |
| Senior | $66,708 | $32,760 | | | $49,920 | $72,450 | $75,040 |
| Fundraising (Development) | | | | | | | |
| Entry | $38,050 | $30,330 | $33,320 | $42,667 | $41,500 | $43,857 | $34,109 |
| Mid | $48,666 | $43,920 | $41,742 | $46,559 | $48,905 | $58,554 | $52,992 |
| Senior | $70,398 | | $27,920 | $49,600 | $54,389 | $78,564 | $93,301 |
| Land\Easement Stewardship | | | | | | | |
| Entry | $32,025 | $29,800 | $31,813 | $28,700 | $35,400 | $36,600 | $29,259 |
| Mid | $40,186 | $32,877 | $36,777 | $40,477 | $40,066 | $45,148 | $45,585 |
| Senior | $52,576 | $37,992 | $42,170 | $55,125 | $51,337 | $60,508 | $61,595 |
| Education | | | | | | | |
| Entry | $29,326 | $24,067 | | | $35,000 | | $31,540 |
| Mid | $40,695 | $28,953 | $44,000 | | $38,333 | $45,348 | $45,261 |
| Senior | $48,316 | $55,000 | $41,000 | $42,500 | $41,700 | $51,500 | $57,880 |
| Finance | | | | | | | |
| Entry | $38,314 | | | | | $56,000 | $34,776 |
| Mid | $43,963 | $41,307 | $36,000 | $42,104 | $41,000 | $50,687 | $46,711 |
| Senior | $66,299 | $14,400 | $38,000 | $57,216 | $55,825 | $70,253 | $93,862 |
| Land Protection | | | | | | | |
| Entry | $34,032 | $27,413 | $36,000 | | $32,700 | $36,360 | $37,360 |
| Mid | $43,959 | $40,775 | $38,500 | $43,831 | $43,535 | $47,614 | $52,030 |
| Senior | $61,613 | $41,600 | $42,348 | $67,526 | $58,648 | $67,366 | $78,381 |
| Legal Services | | | | | | | |
| Entry | $46,587 | | | $48,000 | | | $45,881 |
| Mid | $54,399 | | | $55,000 | $54,000 | $51,500 | $60,790 |
| Senior | $95,727 | | $190,000 | | $71,000 | $81,333 | $94,910 |
| Public Policy\ Legislative | | | | | | | |
| Entry | $40,000 | | | | $55,000 | $25,000 | |
| Mid | $44,498 | | | $30,000 | $65,000 | $30,000 | $47,328 |
| Senior | $69,973 | | | | $75,000 | $52,000 | $80,279 |
| GIS\Web\ IT Specialist | | | | | | | |
| Entry | $34,981 | | $41,200 | | $33,000 | $33,833 | $36,697 |
| Mid | $42,535 | | $45,000 | $40,000 | $40,034 | $40,000 | $45,776 |
| Senior | $57,283 | | | $38,000 | | $64,500 | $58,495 |

## Benefits

Even if an organization is limited in the amount of salary it can offer, a substantial, competitive benefits package may be the deciding factor in attracting or retaining employees. Young professionals, or those who have health benefits provided by a spouse, may weigh these differently than a sole breadwinner who is looking for healthcare for a whole family.

### Health

Sixty two percent of all land trust respondents provide medical insurance to their employees, while 30 percent do not. This is down from 72 percent from the last survey, which itself was down from the 79 percent reported in 2002.

For dental insurance, the percentage is much lower at 28 percent. Short- and long-term disability is offered by 18 percent of the respondents; life insurance is offered by 18 percent. The positive responses generally track consistently with the size of the budget – as budgets get larger, the percentage of respondents providing benefits generally gets larger as well.

Less than one third of the respondents (31%) provided medical benefits to spouses of employees, and almost a fifth (21%) provided them to domestic partners. Dental benefits were offered to 15 percent and 11 percent of these groups respectively. Short- and long-term disability was offered to spouses and domestic partners by one organization, and life insurance was offered by 2 percent of the organizations to both groups. (*See* ***Figure 6.*** *next page*)

The Center for Non-Profits reports that the Patient Protection and Affordable Care Act, the new federal health insurance law enacted on March 23, 2010, provides for tax credits for eligible small employers, including non-profits, for health insurance premiums paid for employees. In order to be eligible for a tax credit:

- The employer must pay at least half of the insurance premiums for at least some employees at the single (employee-only) coverage rate;
- The number of FTE's (full-time equivalent employees) must be fewer than 25; and
- The average annual wages per employee must be less than $50,000.

Eligible tax-exempt organizations can take a credit of up to 25% against the employer portions of Medicare and employee's income taxes withheld from the employee. Employers with fewer than 10 employees and less than $25,000 annual wages per employee will qualify for the highest credits. Other requirements apply. See this IRS website for full details: http://www.irs.gov/newsroom/article/0,,id=223666,00.html.

**Figure 6:** Benefits for Employees by Operating Budget

| **Benefits for Employees** | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Benefit | | ALL | | <$100K | | $100K-$199K | | $200K-$299K | | $300K-$500K | | $500K-$999,999 | | $1M-$1,999,999 | | >$2M | |
| Medical Insurance | YES | 130 | 62% | 1 | 8% | 22 | 49% | 19 | 50% | 25 | 76% | 33 | 79% | 16 | 76% | 14 | 88% |
| | NO | 63 | 30% | 8 | 62% | 20 | 44% | 18 | 47% | 9 | 27% | 5 | 12% | 3 | 14% | 0 | 0% |
| Dental Insurance | YES | 58 | 28% | 0 | 0% | 6 | 13% | 5 | 13% | 11 | 33% | 17 | 40% | 9 | 43% | 10 | 63% |
| | NO | 129 | 62% | 9 | 69% | 33 | 73% | 30 | 79% | 23 | 70% | 20 | 48% | 10 | 48% | 4 | 25% |
| Long-Term Disability | YES | 36 | 17% | 0 | 0% | 3 | 7% | 2 | 5% | 4 | 12% | 12 | 29% | 6 | 29% | 9 | 56% |
| | NO | 142 | 68% | 9 | 69% | 34 | 76% | 31 | 82% | 28 | 85% | 23 | 55% | 13 | 62% | 4 | 25% |
| Short-Term Disability | YES | 36 | 17% | 0 | 0% | 2 | 4% | 3 | 8% | 5 | 15% | 10 | 24% | 7 | 33% | 9 | 56% |
| | NO | 142 | 68% | 9 | 69% | 35 | 78% | 31 | 82% | 28 | 85% | 24 | 57% | 11 | 52% | 4 | 25% |
| Life Insurance | YES | 37 | 18% | 0 | 0% | 4 | 9% | 2 | 5% | 1 | 3% | 13 | 31% | 6 | 29% | 11 | 69% |
| | NO | 148 | 71% | 9 | 69% | 36 | 80% | 32 | 84% | 33 | 100% | 22 | 52% | 13 | 62% | 3 | 19% |
| **Benefits for Spouse** | | | | | | | | | | | | | | | | | |
| Benefit | | ALL | | <$100K | | $100K-$199K | | $200K-$299K | | $300K-$500K | | $500K-$999,999 | | $1M-$1,999,999 | | >$2M | |
| Medical Insurance | YES | 64 | 31% | 0 | 0% | 11 | 24% | 9 | 24% | 8 | 24% | 15 | 36% | 10 | 48% | 11 | 69% |
| | NO | 128 | 61% | 0 | 0% | 30 | 67% | 27 | 71% | 26 | 79% | 24 | 57% | 9 | 43% | 3 | 19% |
| Dental Insurance | YES | 32 | 15% | 0 | 0% | 3 | 7% | 3 | 8% | 1 | 3% | 9 | 21% | 8 | 38% | 8 | 50% |
| | NO | 157 | 75% | 10 | 77% | 36 | 80% | 33 | 87% | 32 | 97% | 29 | 69% | 11 | 52% | 6 | 38% |
| Long-Term Disability | YES | 1 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 6% |
| | NO | 174 | 83% | 10 | 77% | 39 | 87% | 34 | 89% | 33 | 100% | 32 | 76% | 16 | 76% | 10 | 63% |
| Short-Term Disability | YES | 1 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 6% |
| | NO | 174 | 83% | 10 | 77% | 39 | 87% | 33 | 87% | 33 | 100% | 32 | 76% | 17 | 81% | 10 | 63% |
| Life Insurance | YES | 5 | 2% | 0 | 0% | 1 | 2% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 4 | 25% |
| | NO | 170 | 81% | 10 | 77% | 36 | 80% | 34 | 89% | 33 | 100% | 32 | 76% | 17 | 81% | 8 | 50% |
| **Benefits for Domestic Partner** | | | | | | | | | | | | | | | | | |
| Benefit | | ALL | | <$100K | | $100K-$199K | | $200K-$299K | | $300K-$500K | | $500K-$999,999 | | $1M-$1,999,999 | | >$2M | |
| Medical Insurance | YES | 44 | 21% | 0 | 0% | 5 | 11% | 2 | 5% | 5 | 15% | 11 | 26% | 7 | 33% | 9 | 56% |
| | NO | 136 | 65% | 9 | 69% | 33 | 73% | 27 | 71% | 27 | 82% | 25 | 60% | 11 | 52% | 4 | 25% |
| Dental Insurance | YES | 23 | 11% | 0 | 0% | 3 | 7% | 0 | 0% | 2 | 6% | 6 | 14% | 5 | 24% | 7 | 44% |
| | NO | 154 | 74% | 9 | 69% | 35 | 78% | 31 | 82% | 31 | 94% | 30 | 71% | 13 | 62% | 5 | 31% |
| Long-Term Disability | YES | 1 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 6% |
| | NO | 164 | 78% | 9 | 69% | 37 | 82% | 32 | 84% | 31 | 94% | 30 | 71% | 17 | 81% | 8 | 50% |
| Short-Term Disability | YES | 1 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 1 | 6% |
| | NO | 163 | 78% | 9 | 69% | 37 | 82% | 32 | 84% | 31 | 94% | 30 | 71% | 16 | 76% | 8 | 50% |
| Life Insurance | YES | 4 | 2% | 0 | 0% | 1 | 2% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 3 | 19% |
| | NO | 160 | 77% | 9 | 69% | 36 | 80% | 32 | 84% | 29 | 88% | 30 | 71% | 17 | 81% | 7 | 44% |

The highest number of land trusts – 48 percent – get their own group plan, which is up from 38 percent in 2007. Thirty five percent reimburse their employees who get their own plan; of these, 15 organizations reported that they provided only a portion of the total cost. The local Chamber of Commerce or other associations were used by another 7 and 6 percent of the respondents to secure benefits, respectively. (*See **Figure 7.***)

**Figure 7.** How Health Benefits and Insurance Are Secured

| Policy\Budget | All | | <$100,000 | | $100K-$199K | | $200K-$299K | | $300K-$499K | | $500K to $999,999 | | $1M to $1,999,999 | | $2M+ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Land trust gets its own group plan | 82 | 48% | 0 | 0% | 6 | 13% | 8 | 21% | 16 | 47% | 30 | 71% | 12 | 57% | 10 | 63% |
| Land trust reimburses employee | 59 | 35% | 4 | 25% | 14 | 31% | 12 | 32% | 6 | 18% | 5 | 12% | 3 | 14% | 0 | 0% |
| Chamber of Commerce member | 12 | 7% | 0 | 0% | 4 | 9% | 4 | 11% | 1 | 3% | 1 | 2% | 1 | 5% | 1 | 6% |
| Other association's member plans | 11 | 6% | 0 | 0% | 2 | 4% | 2 | 5% | 4 | 12% | 1 | 2% | 0 | 0% | 2 | 13% |
| Other | 25 | 15% | 2 | 13% | 8 | 18% | 6 | 16% | 2 | 6% | 4 | 10% | 3 | 14% | 0 | 0% |

For those organizations that did provide health benefits, 39 percent used a Preferred Provider Organization (PPO), a health insurance plan in which members pay lower out-of-pocket costs when they receive care from providers participating in the network. Twenty two percent reported using a Health Maintenance Organization (HMO), in which members prepay a premium for health services and which generally includes a defined set of services made available through a defined panel of physicians for enrollees at a preset price. The remaining respondents either didn't know the type of health plan, or used another plan, such as health savings accounts.[5] (*See **Figure 8.***)

**Figure 8.** Type of Health Plan

| Health Plan Source | All | | <$100,000 | | $100K-$199K | | $200K-$299K | | $300K-$499K | | $500K to $999,999 | | $1M to $1,999,999 | | $2M+ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PPO | 74 | 39% | 1 | 17% | 13 | 38% | 13 | 41% | 12 | 41% | 18 | 44% | 8 | 42% | 8 | 62% |
| HMO | 41 | 22% | 0 | 0% | 5 | 15% | 2 | 6% | 7 | 24% | 11 | 27% | 10 | 53% | 5 | 38% |
| Don't know | 12 | 6% | 2 | 33% | 1 | 3% | 4 | 13% | 2 | 7% | 3 | 7% | 0 | 0% | 0 | 0% |

## Retirement

Fifty five percent of the respondents offered retirement benefits, about the same percentage as offered them in 2007 (56%). Of those organizations that do offer retirement benefits, half offered 403b plans and 30 percent offered a SEP or Simple IRA. This is less than the 45 percent that reported offering SEPs in 2007. Eleven percent reported offering a 401k plan. (*See **Figure 9.***)

[5] A High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) or a Health Reimbursement Arrangement (HRA) provides traditional medical coverage and a tax free way to build savings for future medical expenses. The HDHP/HSA or HRA gives you greater flexibility and discretion over how you use your health care benefits. See http://www.opm.gov/hsa/ for more details.

Simplified Employee Pension plans (SEPs) allow employers to set aside money in retirement accounts for their employees. Under a SEP, an employer contributes directly to traditional individual retirement accounts (SEP-IRAs) for all employees.

A SEP does not have the start-up and operating costs of a conventional retirement plan and allows for a contribution of up to 25 percent of each employee's pay. The company is not required to make contributions every year, administrative costs are low, and generally, the company does not have to file any documents with the government.

**Figure 9.** Number of Organizations Offering Retirement Benefits and Type, by Budget

| | All | | >$100 | | $100K-$199 | | $200K-$299K | | $300K-$499K | | $500K-$999K | | $1M-$1,999,999 | | >$2M | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Provide Benefits?** | | | | | | | | | | | | | | | | |
| Yes | 108 | 55% | 3 | 30% | 9 | 20% | 17 | 47% | 22 | 65% | 30 | 77% | 15 | 79% | 13 | 93% |
| No | 87 | 44% | 7 | 70% | 35 | 80% | 19 | 53% | 12 | 35% | 9 | 23% | 4 | 21% | 1 | 7% |
| **What Type?** | | | | | | | | | | | | | | | | |
| 403b | 54 | 50% | 1 | 33% | 4 | 44% | 9 | 53% | 8 | 36% | 15 | 50% | 7 | 47% | 10 | 77% |
| Simple IRA or SEP | 32 | 30% | 1 | 33% | 4 | 44% | 8 | 47% | 13 | 59% | 11 | 37% | 5 | 33% | 0 | 0% |
| 401k | 12 | 11% | 1 | 33% | 1 | 11% | 0 | 0% | 0 | 0% | 4 | 13% | 3 | 20% | 3 | 23% |

Of those organizations that offer a retirement benefit and provide an employer match, most (28) contribute 3 percent of the employee's salary. Ten reported contributing 1-2 percent of the employee's salary, 16 contributed 4-5 percent, 11 contributed 6-9 percent, and five contribute 10-15 percent. Most organizations providing this benefit (36) report matching employees' contribution up to 3 percent of the employee's salary. (*See **Figure 10.***)

**Figure 10.** Percentage Retirement Benefit Contributions

| **Retirement Benefits** | | |
|---|---|---|
| | Up to what % will the organization **contribute**? | Up to what % will the organization **match**? |
| 1% - 2% | 10 | 3 |
| 3% | 28 | 36 |
| 4%-5% | 16 | 8 |
| 6%-9% | 11 | 7 |
| 10%-15% | 5 | 3 |
| 50%-75% | 2 | 1 |
| 100% | 5 | 1 |

## Leave

### Vacation, Sick Leave and Holidays

Overall, the median number of vacation days granted to land trust employees in their first year is 10. The same number of days is the median granted for sick leave and holidays in the first year as well. The median of 10 days granted for sick leave and holidays remains steady into the fifth year of employment, with the number of vacation days bumping up to a median of 15 with greater tenure. (*See **Figure 11.***)

**Figure 11.** Time Off Granted in the First and Fifth Year of Employment (Median number of days)

| Year | Type of Time Off | All | <$100,000 | $100K-$199K | $200K-$299K | $300K-$499K | $500K to $999,999 | $1M to $1,999,999 | $2M+ |
|---|---|---|---|---|---|---|---|---|---|
| First Year | Vacation | 10 | 11 | 12 | 10 | 10 | 10 | 13 | 10 |
| | Sick | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 |
| | Holiday | 10 | 11 | 10 | 10 | 10 | 9 | 10 | 11 |
| | | | | | | | | | |
| Fifth Year | Vacation | 15 | 19 | 19 | 15 | 15 | 17 | 20 | 19 |
| | Sick | 10 | 11 | 11 | 10 | 10 | 10 | 11 | 11 |
| | Holiday | 10 | 11 | 11 | 10 | 10 | 9 | 10 | 11 |

Land trust work often involves meetings in the evenings and work on the weekends, and the amount and timing of work outdoors also depends on the weather and the season. It is usually not a steady nine to five job. Reflecting this, 83 percent of the respondent organizations reported offering flexible work schedules, although this is down from the 93 percent reported in 2007. Fifty six percent of the respondents offer compensatory time, very close to the 54 percent reporting the same in 2007. Seventy eighty percent report having policies that allow employees to work from home. (*See **Figure 12.***)

**Figure 12.** Types of Work Schedule Policies Offered

| Year | All | | <$100,000 | | $100K-$199K | | $200K-$299K | | $300K-$499K | | $500K to $999,999 | | $1M to $1,999,999 | | $2M+ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Flexible Work Schedules | 142 | 83% | 8 | 50% | 0 | 0% | 35 | 92% | 31 | 91% | 36 | 86% | 18 | 86% | 14 | 88% |
| Work from Home | 134 | 78% | 7 | 44% | 22 | 49% | 23 | 61% | 27 | 79% | 28 | 67% | 15 | 71% | 12 | 75% |
| Compensatory Time | 95 | 56% | 1 | 6% | 0 | 0% | 30 | 79% | 21 | 62% | 26 | 62% | 8 | 38% | 9 | 56% |

Family and Personal Leave

Fifty seven percent of organizations responding provide maternity leave, about the same as the 56 percent reported in 2007. Fewer (39%) offer paternity leave, down from the 43 percent that offered it in 2007. Forty five percent offer some other type of family leave, down from the 56 percent reported in the last survey. Fourteen percent of organizations offer some type of sabbatical leave to their employees, down from the 21 percent reported in the past two surveys. (*See **Figure 13.***)

**Figure 13.** Family and Other Leave

| Policy\Budget | All | | <$100,000 | | $100K-$199K | | $200K-$299K | | $300K-$499K | | $500K to $999,999 | | $1M to $1,999,999 | | $2M+ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Maternity | 98 | 57% | 9 | 50% | 0 | 0% | 12 | 32% | 19 | 56% | 27 | 64% | 17 | 81% | 14 | 88% |
| Paternity | 67 | 39% | 8 | 50% | 0 | 0% | 6 | 16% | 14 | 41% | 20 | 48% | 9 | 43% | 10 | 63% |
| Other Family Leave | 75 | 44% | 0 | 0% | 1 | 2% | 16 | 42% | 16 | 47% | 19 | 45% | 12 | 57% | 11 | 69% |
| Sabbatical | 24 | 14% | 0 | 0% | 1 | 2% | 3 | 8% | 4 | 12% | 8 | 19% | 2 | 10% | 6 | 38% |

## Educational Benefits

Educational benefits are offered by 65 percent of the respondents, down nine percentage points from the 75 percent reported in 2007. The large majority of those that do (88%) are for Land Trust Alliance-sponsored training, like Rally: the National Land Conservation Conference, regional conferences and webinars. This is up dramatically from the 45 percent reported in 2007. Sixty seven percent reimburse employees for continuing education courses, more than double the 32 percent reported previously. A relatively small 9 percent of organizations reimburse employees for university degree programs. (*See* ***Figure 14.***)

**Figure 14.** Reimbursement for Educational Benefits and Eligible Programs

| **Budget Level** | **All** | | **<$100,000** | | **$100K-$199K** | | **$200K-$299K** | | **$300K-$499K** | | **$500K to $999,999** | | **$1M to $1,999,999** | | **$2M+** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Reimburse for Educational Costs?** | | | | | | | | | | | | | | | | |
| Yes | 139 | 65% | 7 | 44% | 31 | 69% | 23 | 61% | 27 | 77% | 30 | 71% | 13 | 62% | 8 | 47% |
| No | 56 | 26% | 3 | 19% | 10 | 22% | 13 | 34% | 7 | 20% | 10 | 24% | 7 | 33% | 6 | 35% |
| **Eligible Programs** | | | | | | | | | | | | | 1 | | | |
| University degree program | 13 | 9% | 1 | 14% | 1 | 3% | 4 | 17% | 3 | 11% | 2 | 7% | 10 | 77% | 1 | 13% |
| Alliance-sponsored training | 122 | 88% | 5 | 71% | 28 | 90% | 21 | 91% | 24 | 89% | 27 | 90% | 7 | 54% | 7 | 88% |
| Continuing education courses | 93 | 67% | 5 | 71% | 20 | 65% | 14 | 61% | 18 | 67% | 23 | 77% | 5 | 38% | 6 | 75% |

## Methodology and Use

The Land Trust Alliance e-mailed a salaries and benefits survey to approximately 500 land trusts that reported having at least one full-time, paid staff member in the 2005 National Land Trust Census. The Alliance received 212 responses, very close to the 214 responses tallied in the 2007 survey.

Peter Hausmann, board chair of the Natural Lands Trust and board member of the Land Trust Alliance, noted that determining appropriate compensation levels is "both an art and a science," especially for executive directors, development directors and chief financial officers of land trusts. Hausmann explained that "it's very important to ensure that your senior leadership is fairly compensated. They usually have extensive knowledge and valuable experience – and other employment options. Replacing them can be expensive, disruptive and time consuming." When investigating comparable salaries, Hausmann recommends focusing on an organization's expenses in their operating budget, not revenues, as the latter can vary dramatically from year to year and inflate an organization's financial profile. It's also important to look at the total compensation, which includes salary, any bonuses, work- and personal-expenses, retirement and medical benefits. "Although it may take a lot of digging, a board has both a business and an ethical obligation to make sure the best people are retained, to bring stability to an organization and to pay people fairly" he said.

This was an opportunistic survey and not a random sample; it was neither scientifically designed nor administered. The number of responses represents 41 percent of the staffed land trusts. This provides a useful snapshot of what land trusts are paying their staff and what benefits they offer for comparison to their own compensation packages, but care should be taken in interpreting these results for individual organizations.

This survey would not be possible without the generous contributions of time and effort by the land trust respondents – thank you sincerely for filling out yet another survey!

**Figure 15.** Number of Respondents by State and Percent of Total

| State | Number | Percent | | State | Number | Percent |
|---|---|---|---|---|---|---|
| California | 25 | 11.80% | | Idaho | 3 | 1.40% |
| Maine | 16 | 7.50% | | Connecticut | 2 | 0.90% |
| Pennsylvania | 14 | 6.60% | | Indiana | 2 | 0.90% |
| New York | 12 | 5.70% | | Kentucky | 2 | 0.90% |
| Massachusetts | 11 | 5.20% | | Montana | 2 | 0.90% |
| North Carolina | 11 | 5.20% | | Nebraska | 2 | 0.90% |
| Colorado | 10 | 4.70% | | New Jersey | 2 | 0.90% |
| New Hampshire | 9 | 4.20% | | New Mexico | 2 | 0.90% |
| Texas | 9 | 4.20% | | Alabama | 1 | 0.50% |
| Washington | 9 | 4.20% | | Alaska | 1 | 0.50% |
| Michigan | 7 | 3.30% | | Arkansas | 1 | 0.50% |
| Wisconsin | 7 | 3.30% | | District of Columbia | 1 | 0.50% |
| Florida | 6 | 2.80% | | Hawaii | 1 | 0.50% |
| South Carolina | 6 | 2.80% | | Minnesota | 1 | 0.50% |
| Georgia | 5 | 2.40% | | Missouri | 1 | 0.50% |
| Illinois | 5 | 2.40% | | National\International | 1 | 0.50% |
| Vermont | 5 | 2.40% | | North Dakota | 1 | 0.50% |
| Virginia | 5 | 2.40% | | Ohio | 1 | 0.50% |
| Maryland | 4 | 1.90% | | Rhode Island | 1 | 0.50% |
| Oregon | 4 | 1.90% | | Tennessee | 1 | 0.50% |
| Arizona | 3 | 1.40% | | Wyoming | 1 | 0.50% |
| | | | | **Totals** | **212** | **100.00%** |