

Nonprofit Compensation Report

Candid.

26th edition | 2026

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INTRODUCTION

Foreword

Candid is a nonprofit organization that provides the most comprehensive data and insights about the social sector. Every year, millions of nonprofits spend trillions of dollars around the world. Candid finds out where that money comes from, where it goes, and why it matters. Through research, collaboration, and training, Candid connects people who want to change the world to the resources they need to do it. Our data on nonprofits, foundations, and grants is the most comprehensive in the world.

Find out more at candid.org.

Candid has information on 1.9 million active U.S. nonprofits. Visitors can access free and fee-based products to get the nonprofit data they need. This new edition of Candid's 2026 Nonprofit Compensation Report, composed of data from nearly 120,000 organizations, is a trusted source to benchmark and research nonprofit executive compensation.

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Highlights & insights

INSIGHTS

Median executive compensation has grown steadily over the last five years.

Executive compensation refers to all 14 job categories tracked in the report.

EXECUTIVE SUMMARY

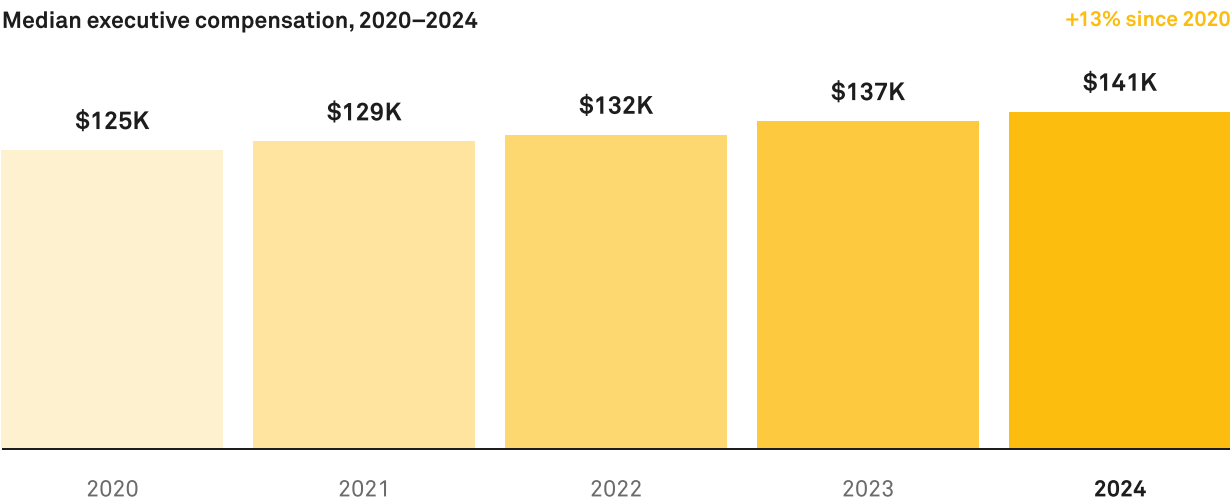
Executive summary

Candid's 2026 Nonprofit Compensation Report reviews key employee compensation based on 201,125 observations from 119,701 Forms 990 and 990-EZ filed by 501(c) organizations with the IRS for fiscal year 2024. The report is a comprehensive large-scale analysis based entirely on data reported to the IRS and remains one of the most comprehensive nonprofit compensation studies available.

Trends over time

This year's report found that most of the trends we observed in 2023 continued in 2024. Highlighted below are some of those trends.

Median executive compensation, 2020–2024



Dollar figures are not adjusted for inflation.

Methodology

Candid's 2026 Nonprofit Compensation Report draws exclusively from data reported on Forms 990 and 990-EZ — information returns filed annually with the IRS by most tax-exempt organizations. The 990 is used by organizations with annual gross receipts of \$200,000 or more; the 990-EZ by those with gross receipts under \$200,000 and end-of-year assets under \$500,000. Organizations report compensation for all officers, directors, and trustees (no minimum threshold) and up to 20 key employees earning at least \$150,000, plus the five highest-compensated employees earning at least \$100,000. Private foundations, which file the 990-PF, are not included.

The report is based on 201,125 observations from 119,701 forms filed by section 501(c) nonprofits for fiscal year 2024. Total compensation is defined as the sum of Form 990, Part VII, Line 1a, Columns D, E, and F (or the equivalent 990-EZ fields). Individuals with total compensation under \$15,000 were excluded to make processing the data more manageable. The vast majority of filings — 96% — were 990s; only 4% were 990-EZs.

The report also presents statistics on annual changes in total compensation, based on direct comparison with 2023 data for individuals who held the same position at the same organization. These comparisons include 127,512 observations from 83,998 organizations.

Gender

In tables split out by gender, gender is assigned using data from the Social Security Administration, which publishes annual files of names, gender, and counts for individuals born in the U.S. with a Social Security number. The data set was limited to 1934–2004, assuming filers are aged roughly 20 to 90. For each name, the share assigned to each gender was calculated — for example, “Mary” was female in 99.6% of cases. Only names with 20 or more occurrences and a male/female share above 70% were used; names not in the data set, or below that threshold, were assigned an unknown gender.

Output display

For each combination of variables with at least five observations, information is displayed. With fewer than 10 observations, only the average and median are shown. For 10 to 20 observations, the average and the 25th, median (50th), and 75th percentiles are shown; for more than 20, the 10th and 90th percentiles are added. These percentiles approximate the distribution within a category — a 25th-percentile value of \$43,278, for instance, means about 25% of employees earned less than that and about 75% earned more.

Where observations are few, the median is usually the most reliable statistic. The report does not use sampling; it draws on every fiscal year 2024 Form 990 and 990-EZ available to the author on May 30, 2026, on which compensation could be codified. Small observation counts usually reflect a genuinely small population in that category.

In general, the report is not meant for comparisons across categories, especially with few observations. In the \$250,000–\$500,000 budget group, for example, the median for the top legal position (\$97,478) exceeds that of CEOs (\$71,908) — but the CEO figure rests on 14,829 observations versus 20 for the top legal position, and the CEO is more highly paid (or also holds the legal role) in 10 of those 20.

Besides job category, results are displayed for various combinations of gender, organization size, geography, and organization type. As noted above, gender was determined using data from the Social Security Administration.

Compensation by budget size

TABLE 1 OF 6

HOW TO READ
Grouped by organization budget size. Each row is a job category.

The median (in gold) is the midpoint: half of organizations pay less, half pay more.

Source: 119,701 Forms 990 & 990-EZ · FY2024

POSITION	Count	Average	10th	25th	Median	75th	90th
\$250 thousand or less							
CEO/Executive Director	15,415	\$51,868	\$21,900	\$31,437	\$47,515	\$66,032	\$86,057
Top Administrative Position	358	\$37,083	\$18,228	\$24,000	\$32,254	\$45,000	\$62,051
Top Business Position	57	\$52,852	\$24,127	\$32,400	\$48,148	\$68,500	\$88,250
Top Development Position	44	\$42,088	\$21,134	\$25,246	\$38,848	\$53,787	\$64,875
Top Education Position	63	\$46,004	\$20,460	\$25,700	\$41,054	\$55,666	\$82,884
Top Facilities Position	27	\$35,690	\$19,383	\$24,439	\$32,000	\$42,527	\$51,057
Top Finance Position	866	\$41,793	\$17,695	\$22,808	\$33,175	\$52,000	\$78,211
Top Legal Position	21	\$62,360	\$26,800	\$32,100	\$49,680	\$80,976	\$105,769
Top Marketing Position	12	\$36,525	—	\$25,910	\$34,299	\$45,134	—
Top Operations Position	263	\$42,481	\$19,280	\$25,621	\$38,240	\$53,141	\$72,640
Top PR/Communications Position	20	\$36,723	\$16,563	\$24,000	\$30,860	\$45,836	\$52,694
Top Program Position	376	\$41,274	\$20,012	\$27,231	\$39,020	\$51,302	\$64,985
Top Technology Position	14	\$54,960	—	\$31,791	\$36,500	\$61,850	—

Between \$250 thousand and \$500 thousand

CEO/Executive Director	14,829	\$77,813	\$35,558	\$52,424	\$71,908	\$94,990	\$124,334
Top Administrative Position	381	\$51,003	\$22,100	\$31,288	\$43,237	\$61,748	\$83,187
Top Business Position	109	\$102,953	\$33,379	\$59,050	\$90,569	\$141,417	\$176,350
Top Development Position	70	\$63,868	\$24,851	\$40,118	\$52,914	\$79,693	\$115,253
Top Education Position	87	\$87,950	\$33,344	\$43,342	\$85,000	\$118,137	\$157,916
Top Facilities Position	22	\$55,023	\$26,693	\$34,850	\$47,500	\$70,609	\$88,001
Top Finance Position	927	\$59,223	\$21,330	\$33,017	\$50,000	\$73,416	\$106,273
Top Human Resources Position	6	\$42,309	—	—	\$36,100	—	—
Top Legal Position	20	\$107,127	\$50,764	\$58,372	\$97,478	\$149,974	\$165,938
Top Marketing Position	12	\$38,285	—	\$24,438	\$33,650	\$45,720	—
Top Operations Position	374	\$61,909	\$27,884	\$40,000	\$55,000	\$75,000	\$103,382
Top PR/Communications Position	24	\$57,748	\$39,038	\$44,181	\$51,166	\$66,664	\$81,310

Arts, culture, & humanities

TABLE 1 OF 2

HOW TO READ

Grouped by NTEE major group, then organization budget size. Each row is a job category.

The median (in gold) is the midpoint: half of organizations pay less, half pay more.

Source: 119,701 Forms 990 & 990-EZ · FY2024

POSITION	Count	Average	10th	25th	Median	75th	90th
\$500 thousand or less							
CEO/Executive Director	3,648	\$55,876	\$24,094	\$36,000	\$52,000	\$71,017	\$90,000
Top Administrative Position	102	\$45,895	\$25,500	\$31,130	\$40,000	\$56,331	\$70,136
Top Business Position	13	\$42,071	—	\$28,800	\$36,500	\$45,177	—
Top Development Position	13	\$62,876	—	\$19,667	\$51,375	\$80,200	—
Top Education Position	17	\$39,074	—	\$30,000	\$36,375	\$43,680	—
Top Finance Position	147	\$43,380	\$19,119	\$26,984	\$39,000	\$55,872	\$73,596
Top Operations Position	72	\$46,663	\$17,446	\$29,462	\$43,851	\$55,150	\$77,809
Top Program Position	61	\$42,042	\$21,082	\$26,337	\$39,560	\$50,694	\$64,970

Between \$500 thousand and \$1 million

CEO/Executive Director	1,948	\$88,362	\$50,000	\$65,899	\$82,929	\$104,809	\$130,203
Top Administrative Position	36	\$63,432	\$21,584	\$47,793	\$65,083	\$77,574	\$89,092
Top Business Position	12	\$51,335	—	\$41,396	\$44,764	\$49,363	—
Top Development Position	9	\$75,604	—	—	\$61,109	—	—
Top Education Position	9	\$52,762	—	—	\$53,000	—	—
Top Finance Position	71	\$70,065	\$29,797	\$41,314	\$64,602	\$85,884	\$116,747
Top Operations Position	38	\$72,090	\$34,081	\$50,555	\$62,500	\$94,398	\$115,430
Top Program Position	17	\$68,612	—	\$48,996	\$55,529	\$93,658	—

Between \$1 million and \$5 million

CEO/Executive Director	2,885	\$137,125	\$71,778	\$93,846	\$123,815	\$166,514	\$212,375
Top Administrative Position	101	\$111,869	\$62,130	\$88,893	\$111,115	\$131,731	\$149,562
Top Business Position	38	\$116,092	\$46,466	\$80,819	\$114,953	\$133,944	\$158,243
Top Development Position	160	\$134,083	\$102,485	\$113,968	\$126,505	\$149,039	\$172,317
Top Education Position	29	\$112,261	\$49,586	\$65,565	\$126,263	\$144,347	\$167,974
Top Facilities Position	9	\$106,247	—	—	\$116,496	—	—

Crime, legal-related

TABLE 1 OF 2

HOW TO READ

Grouped by NTEE major group, then organization budget size. Each row is a job category.

The median (in gold) is the midpoint: half of organizations pay less, half pay more.

Source: 119,701 Forms 990 & 990-EZ · FY2024

POSITION	Count	Average	10th	25th	Median	75th	90th
\$500 thousand or less							
CEO/Executive Director	552	\$71,342	\$32,572	\$49,202	\$67,872	\$87,529	\$115,886
Top Finance Position	22	\$49,282	\$17,386	\$28,144	\$42,000	\$63,640	\$79,704
Top Legal Position	16	\$97,008	—	\$53,488	\$89,623	\$106,551	—
Top Operations Position	8	\$45,856	—	—	\$50,098	—	—
Top Program Position	10	\$46,283	—	\$38,672	\$47,345	\$50,137	—

Between \$500 thousand and \$1 million

CEO/Executive Director	367	\$102,530	\$56,911	\$75,294	\$95,000	\$120,000	\$155,882
Top Finance Position	17	\$80,780	—	\$46,895	\$85,000	\$98,679	—
Top Legal Position	15	\$143,978	—	\$122,972	\$134,716	\$147,903	—
Top Operations Position	12	\$86,404	—	\$59,233	\$67,635	\$111,646	—

Between \$1 million and \$5 million

CEO/Executive Director	630	\$142,438	\$81,145	\$102,500	\$129,129	\$169,393	\$216,343
Top Administrative Position	20	\$132,714	\$68,794	\$99,661	\$130,180	\$150,069	\$202,148
Top Business Position	7	\$149,756	—	—	\$144,594	—	—
Top Development Position	25	\$136,094	\$99,424	\$117,274	\$135,327	\$152,045	\$174,084
Top Education Position	11	\$130,059	—	\$113,725	\$143,432	\$153,796	—
Top Finance Position	90	\$114,056	\$61,053	\$85,054	\$113,955	\$140,046	\$167,348
Top Human Resources Position	5	\$95,693	—	—	\$87,244	—	—
Top Legal Position	98	\$152,954	\$106,216	\$118,373	\$136,847	\$170,469	\$207,989
Top Marketing Position	6	\$125,449	—	—	\$124,558	—	—
Top Operations Position	58	\$137,742	\$83,844	\$103,781	\$129,525	\$174,832	\$197,045
Top PR/Communications Position	17	\$137,581	—	\$113,015	\$128,646	\$148,602	—
Top Program Position	31	\$123,476	\$58,554	\$108,445	\$123,982	\$147,245	\$158,624
Top Technology Position	9	\$151,200	—	—	\$131,818	—	—

Mental health, crisis intervention

TABLE 1 OF 2

HOW TO READ
Grouped by NTEE major group, then organization budget size. Each row is a job category.

The median (in gold) is the midpoint: half of organizations pay less, half pay more.

Source: 119,701 Forms 990 & 990-EZ · FY2024

POSITION	Count	Average	10th	25th	Median	75th	90th
\$500 thousand or less							
CEO/Executive Director	925	\$61,733	\$25,018	\$38,000	\$60,000	\$78,124	\$100,000
Top Administrative Position	20	\$38,407	\$23,106	\$31,205	\$36,117	\$49,562	\$58,098
Top Finance Position	50	\$52,714	\$18,793	\$28,025	\$44,739	\$63,557	\$95,387
Top Operations Position	31	\$44,797	\$19,980	\$29,379	\$38,450	\$63,503	\$72,419
Top Program Position	26	\$57,732	\$17,637	\$32,948	\$50,313	\$61,059	\$99,405

Between \$500 thousand and \$1 million

CEO/Executive Director	525	\$94,415	\$51,335	\$70,749	\$90,000	\$109,844	\$138,114
Top Administrative Position	7	\$58,996	—	—	\$59,811	—	—
Top Development Position	5	\$88,688	—	—	\$75,000	—	—
Top Finance Position	30	\$79,297	\$33,163	\$50,288	\$67,270	\$99,534	\$123,167
Top Operations Position	17	\$63,744	—	\$30,000	\$57,692	\$87,931	—
Top Program Position	8	\$73,046	—	—	\$73,814	—	—

Between \$1 million and \$5 million

CEO/Executive Director	1,131	\$131,289	\$72,858	\$94,653	\$120,262	\$153,070	\$200,000
Top Administrative Position	29	\$89,443	\$46,334	\$59,833	\$84,452	\$114,406	\$134,751
Top Business Position	18	\$121,848	—	\$86,387	\$127,311	\$156,096	—
Top Development Position	24	\$123,924	\$90,162	\$110,413	\$118,338	\$142,395	\$155,839
Top Education Position	8	\$139,314	—	—	\$133,369	—	—
Top Finance Position	185	\$102,890	\$48,055	\$66,650	\$94,540	\$127,878	\$167,684
Top Human Resources Position	12	\$119,840	—	\$86,899	\$122,180	\$142,698	—
Top Marketing Position	12	\$114,175	—	\$108,733	\$113,504	\$127,742	—
Top Operations Position	106	\$122,729	\$73,572	\$91,415	\$122,530	\$147,723	\$177,452
Top PR/Communications Position	9	\$124,628	—	—	\$123,662	—	—
Top Program Position	33	\$121,717	\$60,870	\$99,281	\$114,193	\$128,438	\$177,215