



Open990.org's Compensation Dataset for Nonprofits

Your free source for data-driven compensation decision-making

2020 Edition

Data Guide

This guide contains an overview of the dataset, frequently asked questions, a data dictionary, and an appendix.

The dataset is free for non-commercial use only (see license). Non-commercial users may share the data with attribution to Open990.org.

Questions? Comments? Interesting discoveries? We'd love to hear from you. Email info@open990.org.

Overview

This dataset is designed to help nonprofit professionals and researchers create executive compensation reports that suit their needs. It contains 4,225,241 individual observations across 475,050 organizations that electronically filed a Form 990 (return of organization exempt from income tax), 990-EZ (short form return), or 990-PF (return for private foundations) with the Internal Revenue Service for tax periods ending in 2017, 2018 or 2019. Data were drawn from each organization's most recent filing. The data are in two csv documents: one for "public charities," which file a Form 990 or short-form 990-EZ, and the other for "private foundations," which file a Form 990-PF. Each row represents a compensated individual; if an organization compensated multiple individuals, there are multiple rows with identical organization-level information.

Compensation data were drawn exclusively from IRS tax returns (Form 990, 990-EZ or 990-PF). Additional variables were drawn from the National Center for Charitable Statistics (NCCS) and the Exempt Organizations Business Master File (BMF). See Data Dictionary below for more information.

FAQs

Why are the data in two files?

One file contains data for individuals listed on electronically-filed Forms 990 or 990-EZ ("charities"). They were combined because they have many overlapping fields. Data for individuals listed on an electronically-filed Form 990-PF ("foundations") are in a separate file because the

key compensation variable is defined differently than the key compensation variables on the 990 and 990-EZ. The “charities” file contains 3,990,749 observations (individuals) across 402,571 organizations; the “foundations” file contains 234,492 observations (individuals) across 72,479 organizations. You may wish to join records from the two files by adding new columns for the form-specific variables.

Who appear in these datasets?

Individuals appear if they are listed on Part VII of the Form 990, Part IV or VI of the Form 990-EZ, Part VIII of the Form 990-PF, or Part II of Schedule J. Organizations filing a Form 990 are instructed to report information for current [and some former] officers, directors, trustees, key employees (>\$150,000), and five highest compensated (>\$100,000) employees. A subset of these individuals must also be reported on Schedule J. See Appendix A of this document for the IRS’s matrix that outlines who must be listed on the Form 990 and Schedule J.

Organizations filing a Form 990-EZ are instructed to report information for officers, directors, trustees, key employees, and five highest compensated (>\$100,000) employees. Organizations filing a Form 990-PF are instructed to report information for officers, directors, trustees, foundation managers, and five highest compensated (>\$50,000) employees. In this dataset, each individual (i.e., observation) has a Person ID. People listed by multiple organizations have multiple Person IDs; therefore, the count of “individuals” includes some people counted multiple times.

My organization is tax-exempt. Why isn’t it in this dataset?

It is likely due to one of the following:

- It did not file a tax return with the IRS for a period ending after January 1, 2017.
- It filed a 990-N, which does not request compensation information.

- It did not list any individuals in the “compensation” section of its tax return.
- It filed on paper, not electronically.

Where are the individuals’ names?

This dataset is intended for research on executive compensation; it is not intended to be used to rank individuals’ salaries. Therefore, we replaced individuals’ names with alphanumeric identifiers. You can search for people by name and view their nonprofit compensation histories at open990.org/search/people/

There are many compensation variables in this dataset. Which should I use for my analysis?

Many people use “Reportable comp” (compensation as reported on Forms W-2/1099-Misc) for charities that submit the Form 990 or Form 990-EZ. Others choose to create a “total compensation” variable for charities. This is calculated as:

Form 990 Part VII Section A Column D + Column E + Column F

Form 990-EZ Part IV Column C + Column D + Column E

Form 990-EZ Part VI Column C + Column D + Column E

For information about differences among compensation variables, see the IRS’s instructions for each form: [Form 990](#), [Form 990-EZ](#), [Form 990-PF](#), and [Schedule J](#).

Data Dictionary

Variable	Form 990 Location	Form 990-EZ Location	Form 990-PF Location	Description
EIN	Header Block D	Header Block D	Header Block A	Unique identifier for the organization
Period	Header Block A	Header Block A	Header	Year and month in which tax period ended
Person ID	Generated	Generated	Generated	Unique identifier for person within filing
Title	Part VII Section A Column A	Part IV Column A; Part VI Column A	Part VIII Column B	
Hours	Part VII Section A Column B (i)	Part IV Column B; Part VI Column B	Part VIII Column B	Average hours per week
Hours related org	Part VII Section A Column B (ii)			Average hours per week for related organizations
Trustee or director	Part VII Section A Column C			See form instructions for definitions of each position
Institutional trustee	Part VII Section A Column C			See form instructions for definitions of each position
Officer	Part VII Section A Column C			See form instructions for definitions of each position
Key employee	Part VII Section A Column C			See form instructions for definitions of each position
Highest compensated	Part VII Section A Column C			See form instructions for definitions of each position
Former	Part VII Section A Column C			See form instructions for definitions of each position
Reportable comp	Part VII Section A Column D	Part IV Column C; Part VI Column C		Reportable compensation from the organization (W-2/1099-MISC)
Reportable comp related org	Part VII Section A Column E			Reportable compensation from related organizations (W-2/1099-MISC)
Other comp all	Part VII Section A Column F			Estimated amt of compensation from related organizations (W-2/1099-MISC)
Health and benefits		Part IV Column D; Part VI Column D		Health benefits, contributions to employee benefit plans, and deferred comp
Other comp		Part IV Column E; Part VI Column E		Estimated amt of other compensation
Base	Schedule J Part II Column B(i) (i)			Base compensation from the organization
Base related org	Schedule J Part II Column B(i) (ii)			Base compensation from related organizations
Bonus	Schedule J Part II Column B(ii) (i)			Bonus and incentive compensation from the organization
Bonus related org	Schedule J Part II Column B(ii) (ii)			Bonus and incentive compensation from related organizations
Other	Schedule J Part II Column B(iii) (i)			Other reportable compensation from the organization
Other related org	Schedule J Part II Column B(iii) (ii)			Other reportable compensation from related organizations
Retire	Schedule J Part II Column C(i)			Retirement and other deferred compensation from the organization
Retire related org	Schedule J Part II Column C(ii)			Retirement and other deferred compensation from related organizations
Nontax benefit	Schedule J Part II Column D(i)			Nontaxable benefits from the organization
Nontax benefit related org	Schedule J Part II Column D(ii)			Nontaxable benefits from related organizations
Sum comp	Schedule J Part II Column E(i)			Total of columns B(i)-(D)
Sum comp related org	Schedule J Part II Column E(ii)			Total of columns B(i)-(D) for related organizations
Prior deferred	Schedule J Part II Column F(i)			Compensation in (B) reported as deferred on prior Form 990
Prior deferred related org	Schedule J Part II Column F(ii)			Compensation in (B) reported as deferred on prior Form 990 from related orgs

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Variable	Form 990 Location	Form 990-EZ Location	Form 990-PF Location	Description
Org name	Header Block C	Header Block C	Header	
Subsection	IRS Business Master File			
NTEE code	NCCS or BMF	NCCS or BMF	NCCS or BMF	
NTEE description	Derived	Derived	Derived	
Street	Header Block C	Header Block C	Header	
City	Header Block C	Header Block C	Header	
State	Header Block C	Header Block C	Header	
ZIP	Header Block C	Header Block C	Header	
Formation yr	Header Block L			
Phone	Header Block E	Header Block E; 990-PF	Header Block B	
Website	Header Block J	Header Block I		
Assets	Part I Line 20 EOY	Part II Line 25 EOY	Part II Line 16 Column B	Total assets (book value) end of year
Liabilities	Part I Line 21 EOY	Part II Line 26 EOY	Part II Line 23 Column B	Total liabilities (book value) end of year
Expenses	Part I Line 18 Current Yr	Part I Line 17		Total expenses for the current year
Revenue	Part I Line 12 Current Yr			Total revenue for the current year
Form type	Metadata	Metadata	Metadata	990, 990-EZ, or 990-PF
Efile ID	Metadata	Metadata	Metadata	IRS-assigned unique numeric identifier for the filing
Website inspect			Part VII-A Line 13	Website for public inspection of annual returns
Expenses and disbursements			Line 26 Column A	Total expenses and disbursements (per books)
Revenue PF			Line 12 Column A	Total revenue (per books)
Compensation			Part VIII Column C	Compensation
Benefits			Part VIII Column D	Contributions to employee benefit plans and deferred compensation
Allowances			Part VIII Column E	Expense accounts and other allowances

Appendix

Individuals listed on Form 990 and Schedule J

Source: 2019 Instructions for Form 990 Return of Organization Exempt from Income Tax (page 37)

Matrix for Part VII, Section A, Lines 3 and 4

Position	Current or former	Enter on Form 990, Part VII, Section A . . .	Enter on Schedule J (Form 990), Part II . . .
Directors and Trustees	Current	All	If reportable and other compensation is greater than \$150,000 in the aggregate from organization and related organizations (don't report institutional trustees)
	Former	If reportable compensation in capacity as former director or trustee is greater than \$10,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A (don't report institutional trustees)
Officers	Current	All	If reportable and other compensation is greater than \$150,000 in the aggregate from organization and related organizations
	Former	If reportable compensation is greater than \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A
Key employees	Current	All	All
	Former	If reportable compensation is greater than \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A
Other Five Highest Compensated Employees	Current	If reportable compensation is greater than \$100,000 in the aggregate from organization and related organizations	If reportable and other compensation is greater than \$150,000 in the aggregate from organization and related organizations
	Former	If reportable compensation is greater than \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A