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The Glass Ceiling of Nonprofits

A Review of Gender Inequality in U.S. Nonprofit Organization Executives

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By Jennifer T. Nozawa, MPA

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The Glass Ceiling of Nonprofits: A Review of Gender Inequality in U.S. Nonprofit Organization Executives

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by Jennifer T. Nozawa, MPA
Center for Public Policy & Administration
email: policy@cppa.utah.edu
web: www.cppa.utah.edu

Recruiting and hiring qualified chief executive officers is a time-consuming and difficult challenge for any nonprofit organization. In 2009, in the wake of controversy and scandal surrounding the excessive compensation of a few nonprofit executives, the IRS released a significantly updated Form 990, probing into the compensation practices of these organizations. As greater numbers of baby boomers retire from the nonprofit ranks, more and more boards are left with the task of deciding who to hire as their next CEO and how to fairly compensate that individual. Now, therefore, is an opportune time to examine inequity in the hiring and compensation of nonprofit CEOs; more specifically, it is the perfect opportunity to explore the glass ceiling of nonprofits. For, by *acknowledging* its existence, *understanding* its causes, and *addressing* it head-on, the glass ceiling will give way to a more equitable future for nonprofit leadership.

Introduction

For many, discussions of gender equality stir up images of Rosie the Riveter or faded sepia photos of suffragists. Most of today's young, professional women have been told since their childhood that they are a man's equal. They grew up believing that, thanks to the brave women's rights pioneers of the early 1900s, they would go through life with the same rights and opportunities as men. But in the 21st century, gender discrimination is still very much alive and it continues to clearly impact the lives of millions of Americans every day.

Women, a category comprising more than half of the U.S. population, constitute the largest disenfranchised group in the country. Research has consistently demonstrated the persistence of the glass ceiling phenomenon, preventing women from being promoted to executive positions and being paid at the same rate as men. An exploratory study by Gibelman revealed that "[g]ender was the third strongest predictor of salary," after age and education (2000a, p. 260). With very few exceptions – and those exceptions being extremely limited in scope – women are simply paid less than similarly qualified men.

Only recently has the glass ceiling been studied through sector-specific lenses. Most examinations of the glass ceiling phenomenon have been conducted in the private sector or without any differentiation between the three sectors. Overall, the nonprofit sector has largely been neglected. In fact, up until 2000, "no studies [had] focused exclusively on the glass ceiling in this sector" (Gibelman, 2000a, p. 254). But in the last decade, as the number of nonprofit organizations steadily increased and more academics began specializing in studies of this arena, the body of knowledge in this area has begun to grow.

Nonprofit organizations "are self-governing organizations that do not distribute profits to those who control them and are exempt from federal income taxes by virtue of being organized for public purposes" (Boris & Steuerle, 2006, p. 3). In 2002, approximately 12 million people were employed by nonprofits and another 100 million volunteered their time to help these organizations (O'Neill, 2002). If any sector could be exempt of the glass ceiling – where professional women would advance and be paid at the rate same as men – the nonprofit sector seems like the most viable candidate. An overwhelming percentage of nonprofit employees are women, so it logically follows that in this sector, the percentage of female CEOs would be larger than the percentage of male executives and the two groups would be similarly compensated (Hays, et al., 2009; Johnston, & Rudney, 1987; Gibelman, 2000a; Joslyn 2003; Shaiko, 1996; Pynes, 2000; McGinnis, 2009). Perhaps in this setting, supportive female co-workers would be more likely to confront inequity and encourage women as they work toward promotions. But such scenarios are the exception rather than the norm. It turns out that the glass ceiling of nonprofits is similar in construction and resiliency to the glass ceilings of government and private industries.

This paper summarizes existing literature concerning the presence of the glass ceiling in the nonprofit sector.[1] By bringing to light the underrepresentation of women in the chief executive roles of nonprofit organizations, as well as their under-compensation relative to men in similar positions, this paper will increase awareness of the glass ceiling in both current and future administrators and nonprofit leaders. The glass ceiling must be acknowledged, understood, and addressed before it can be broken.

Acknowledging: An Invisible Barrier

Since the term was first used in a 1986 *Wall Street Journal* article, "glass ceiling" has referred to an invisible, artificial barrier that prevents traditionally disenfranchised groups – women, people of color, and individuals with disabilities – from advancing and being compensated at the same rate as their white, male counterparts (Gibelman, 2000a; Riccucci &

[1] For the purposes of this paper, the proportionate representation of women in executive positions and equality in financial compensation will be used as criteria for evaluating the existence of a glass ceiling in nonprofits. Any disparity between the average salaries of male versus female executives in nonprofits, similar in size and mission, shall constitute salary inequity. The terms "CEO" and "executive" will be used interchangeably in reference to the individual in the chief executive role of an organization. The representation of male executives in disproportion to their general employment in the sector shall constitute inequity in advancement. Combined salary inequity and inequity in advancement clearly demonstrate the presence of a glass ceiling.

Naff, 2008; Hays, Kearney, & Coggburn, 2009; Pynes, 2000). The glass ceiling is a systematic, although often unrecognized, form of discrimination and oppression based in gender roles and stereotypes.

Before delving too deep into any discussion of wage disparity between male and female nonprofit CEOs, it is important to acknowledge that on the whole, nonprofit employees are paid less than employees in other sectors. The nonprofit sector has its roots in volunteerism, so perhaps it is not surprising that today, nonprofit employees are compensated at a lower rate than their for-profit and government-employed counterparts. Studies in the late 1980s and early 1990s showed employees of nonprofit organizations earn approximately four fifths of what individuals in for-profit agencies are paid (Johnston, & Rudney, 1987; Preston, 1990). A more recent study revealed that CEOs of nonprofits earn about two thirds of the salary awarded to similar positions in government agencies (Gibelman, 2000b).

Although nonprofit organizations employ a large percentage of the American workforce, the glass ceiling effect in nonprofits should be considered separately from the effect in environments of government or private industry because the demographics of its workforce are quite different than the workforce of the other two sectors.

According to 2009 data, 50.1 percent of the U.S. population between the ages of 15 and 65 are female (Central Intelligence Agency, The World Factbook: United States, 2009). Scholars estimate that women constitute approximately 48 percent of the general workforce, but are a surprisingly large segment – between 66 and 75 percent – of the nonprofit workforce (Hays, et al., 2009; Johnston, & Rudney, 1987; Gibelman, 2000a; Joslyn 2003; Shaiko, 1996; Pynes, 2000; McGinnis, 2009).

Despite the large percentage of nonprofit employees that are female, they continue to be significantly underrepresented and undercompensated in executive roles. Women are less likely to be in management positions and, regardless of the occupation level they hold within a nonprofit, will likely earn less than men in comparable positions (Gibelman, 2000a). The majority of research conducted in the last ten years supports the position that the glass ceiling continues to present a formidable barrier to women in the nonprofit sector (2009 CEO Compensation Study, 2009; Gibelman, 2000a; Gose, 2004; Joslyn, 2003; O'Brien, 2008; Preston, 2009; Report Confirms Nonprofit Gender Gap, 2001; U.S. Bureau of Labor Statistics, 2006).

Currently, across sectors, women are paid between 58 and 96 cents for each dollar a man earns, depending on her marital status and whether or not she has children (O'Leary, 2009). Although there is a great deal of variation, scholars and professionals generally accept the average rate of 77 to 78 cents to the dollar (O'Leary, 2009; Tanner, 2009; Joslyn, 2003). For example, a man and a woman may work the same type of job within the same company, agency, or organization. They could work the same number of hours and have the same level of education, they may even be the same age. But if he makes $50,000 during a year, she will probably make $11,000 *less* for the same work during the same year simply because she is a woman.

Charity Navigator reported in its 2009 CEO Compensation Study that approximately $160,000 is "fair" compensation for a 501(c)(3) nonprofit CEO (2009 CEO Compensation Study, 2009). Executives in the Northeast and Mid-Atlantic regions made above average, and executives in the Mountain West, South, Southwest, Pacific West, and Midwest made below average (2009 CEO Compensation Study, 2009). Location of the organization can help predict a

CEO's salary, but it is not as strong a predictor as gender, size of the organization, or the education level of employees.

Although young professionals with advanced degrees are paid better in the for-profit sector than the nonprofit sector, many of them choose to work in the latter, resulting in greater numbers of advanced degrees in nonprofits (McGinnis, 2009). Johnston and Rudney found that nonprofit organizations had a particularly high concentration of education (1987). This may be explained by the large number of social services, education, and healthcare organizations – all areas that often require advanced degrees – in the nonprofit sector.

Today, half of the students enrolled in medical or law schools are women (O'Brien, 2008). It is not only in law and medicine that women are matching the education levels of men. In fact, they are exceeding men in the number of college and graduate degrees awarded in the United States. According to 2004 data, 57.5 percent of bachelor's degrees and 58.9 percent of master's degrees are earned by women (Hays, et al., 2009). Based on these numbers, it can be inferred that many of the women working in nonprofits are similarly or better educated than their male co-workers. It follows, therefore, that merit-based promotions should be awarded to women more often than happens in reality.

In 2006, nonprofit CEOs saw a median increase of 4.8 percent – a larger raise than was awarded to executives in the private sector, (Anft et al., 2001; Barton, Di Mento, & Sanoff, 2006). Many nonprofits were attempting to adjust their pay scale to more closely match the pay in the for-profit arena. Experts speculated that this trend was in response to some 80,000 nonprofit executives scheduled to retire between 2006 and 2016 (Barton et al., 2006). Nonprofit boards recognized that they would have to pay competitively with the for-profit world in order to attract and retain talented individuals to replace their retiring CEOs (Anft et al., 2001; Gibelman, 2000a). But in 2008, the economic recession forced boards to modify these plans.

Newly hired CEOs were offered significantly less than they would have been, were it not for the week economy (New Chief Executives Offered Less Lucrative Pay Deals, 2009). “Several leaders are taking bigger pay cuts than their lower-level employees, in part to show to their staffs and donors that sacrifices begin at the top” (Barton & Gose, 2009, p. 2). A third of nonprofits who responded to a 2009 Chronicle of Philanthropy survey indicated their executives had taken a pay cut – a median of 10 percent – but the survey also indicated that two thirds of CEOs did not experience a salary reduction (Barton & Gose, 2009). Some boards have maintained the mindset that if they cut salaries, their talented executives will seek employment elsewhere.

Prior to the economic recession, the pay gap between male and female CEOs was gradually narrowing, at least in the largest nonprofit organizations. In 2000, a 45.7 percent pay gap existed between the salaries of male and female executives (Lipman, 2006). By 2008, female CEOs at some of the nation’s largest organizations made 34.8 percent less than male CEOs (Preston, 2009). Current trends find nonprofits awarding female CEOs larger pay raises, particularly at larger organizations, in a attempt to remedy years of undercompensation and bring all executive salaries closer to a midpoint (Schwinn, & Lipman, 2004; Lipman, 2006).

Interestingly, in very small nonprofit organizations – those with budgets of less than $35,000 – male CEOs actually made less than female CEOs (Gibelman, 2000a). But this is hardly typical. On average, male CEOs in larger organizations make significantly more than female CEOs and the gap widens as the size of the organizations increases. In organizations with annual budgets between $25 million and $50 million, male executives made 24 percent more than female executives (Joslyn, 2003). The few women that make it into the executive positions at the largest nonprofits – budgets of $50 million or more – are paid a shocking 54 percent less than the men in similar positions (Gose, 2004).

The reality is that men, in addition to being paid more, hold more executive positions, regardless of industry. In the mid-1990s, a study by the Federal Glass Ceiling Commission found that men held 95 to 97 percent of senior-level jobs in major private corporations and that 97 percent of those men were white (1995). The rates changed little over the next few years. "In 1999, women composed only 5 percent of top-level executives and 12 percent of corporate officers in Fortune 500 companies" (O'Brien, 2008). Women and minorities have continued to be promoted less often and paid smaller salaries than white males. The types of jobs women accept can account for a portion of this inequity.

Women are more likely to head smaller nonprofits. In a relatively small study, Hrywna showed that 92 percent of organizations with female CEOs had budgets of less than $10 million (2006). In nonprofits with budgets less than $250,000, women actually hold more of the CEO positions, although they are still paid less than their male counterparts (Blum, 2005; Joslyn, 2003; Executive Summary, 2007). In 2006, 57 percent of organizations with budgets of less than $1 million had female executives, compared to only 36 percent of larger organizations (Lipman, 2006). Note that even when considering these smaller organizations separately from the rest of the sector, the percentage of female CEOs does not match the percentage of women employed by nonprofits.

In larger organizations – those with a budget of $5 million or more – women fill approximately 24 percent of the top executive positions (Report Confirms Nonprofit Gender Gap, 2001). If a nonprofit has a budget of $10 million or more, it's likely that only 25 percent of

CEOs will be women (Gose, 2004). The numbers become more dramatic as the organization gets larger. In organizations with a budget of more than $50 million, between 12 and 14 percent of the CEOs are women (Report Confirms Nonprofit Gender Gap, 2001; Blum, 2005).

Understanding: A Complex Structure

Stereotypes and "embedded pathways" about gender roles (which result from messages introduced and reinforced during childhood) have been carried from homes into the workplace, directing women toward certain professions and influencing the behaviors of others toward these women (Hayes, et al., 2009, p. 238). "Traditional 'womens work' (such as casework, education, and health care) has been undervalued in part because it is thought of as an extension of women's family and household responsibilities" (Hayes, et al., 2009, p. 241). Because of the embedded pathway that undervalues certain types of jobs, women *and* men in professions historically considered part of a woman's domain are significantly and consistently undercompensated. In contrast, historically male jobs – "jobs for which men are thought more capable" – pay an average of 24 percent more than the historically female jobs (Hayes, et al., 2009, p. 239).

These stereotypes may be partially attributed to outdated employment models from as early as the 1800s. These models assume that men are more dedicated to their careers, and thus willing to spend long hours at the office or, if necessary, relocate to other cities or states. This model also assumes and creates the societal expectation that women care more about their families than their careers (Riccucci, et al., 2008; O'Brien, 2008). Although this family-dedication stereotype is not necessarily accurate, traditional gender roles function at an unconscious level and have helped perpetuate it. Statistically, women are more likely than men to interrupt their careers to care for children or other family members, and more likely to accept other employment benefits in lieu of salary increases (Joslyn, 2003). Opportunities for skill development, increased responsibilities, flexible schedules, and childcare may be attractive alternatives to increased pay (Preston, 1990; Pynes, 2000).

Employers, too, may allow their embedded pathways to influence their actions. With gender role stereotypes deeply engrained in their subconscious, employers may unwittingly make hiring decisions that unfairly exclude female candidates. Whether or not they recognize the line of reasoning, many employers believe that if they hire women into management positions, they will only stay in the position for a short period of time, leaving to raise a family (Hays, et al., 2009). In reality, this fear is somewhat justified. Studies have shown that women spend an average of 11 fewer years in the workforce than men, using that time to act as caregivers to young children, aging parents, and others (Tanner, 2009). Unfortunately, these decisions further perpetuate the stereotypes of gender roles and thus, the glass ceiling.

But there are other barriers preventing women from climbing the management ranks within traditionally male professions. Seniority systems within traditionally male dominated fields may be part of this significant barrier to professional advancement. Since more men have worked within a given organization for more consecutive years, they are usually the last to be laid off and the first to be hired back. Thus, when tight budgets necessitate cuts, female physicians, attorneys, engineers, or scientists are less likely to retain their jobs. In short, "[s]eniority systems perpetuate exclusions," (O'Brien, 2008, p. 206).

Relying on seniority systems for promotion decisions is a good example of how seemingly neutral employment practices may, in fact, have a disparate impact, unintentionally discriminating against an entire group. A demonstration of consistent discriminatory practices clearly makes an organization more vulnerable to lawsuits. Various pieces of legislation make it very important, from a legal perspective, for an organization to understand and address discriminatory practices that perpetuate the glass ceiling. Two of the most relevant are Title VII of the Civil Rights Act of 1964 and the Lilly Ledbetter Fair Pay Act of 2009.

Title VII of the Civil Rights Act of 1964 made it illegal for an employer "to discriminate against any individual with respect to his [or her] compensation, terms, conditions, or privileges of employment, because of such individual's race, color, religion, sex, or national origin," or, for the same reasons, "to limit, segregate, or classify his employees or applicants for employment in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect his [or her] status as an employee," (U.S. EEOC, 1964, para. 31).

Even though Title VII was created to address discrimination, the process of redress litigation is burdensome for the victim. Rather than examining the intent behind such practices, courts determine whether or not the effect of a policy is discriminatory (Hays, et al., 2009; O'Brien, 2008). Federal courts have made it the burden of the victim – in this case, a woman or a person of color – to show that the particular policy had a negative impact on a protected group (O'Brien, 2008).

"Under Title VII, an employee must file a charge with the EEOC within 180 days of the employer's alleged discriminatory action," (O'Brien, 2008, p. 96). For instance, if a woman were to receive a paycheck for substantially less than was paid to a man for the same work, she would have six months to file the charge of discrimination. Unfortunately, it is often difficult to recognize discrimination within that short timeframe. In 2007, the Supreme Court's decision in *Lilly Ledbetter v. Goodyear Tire Company* – dismissing her case because too much time had elapsed since the discriminatory act of assigning Ledbetter a wage – made it "impossible for many employees ever to sue for wage discrimination," (O'Brien, 2008, p. 96). Justice Ginsburg wrote an angry dissent, pointing out that organizational culture may keep wage information a secret and that it may take years for an employee to learn that she is paid less than men performing the same job. The court's decision set a precedent that allowed many employers to maintain the glass ceiling.

Two years later, in direct response to this damaging precedent, President Obama signed the Lilly Ledbetter Fair Pay Act of 2009 into law. "The Act restores the pre-*Ledbetter* position of the EEOC that each paycheck that delivers discriminatory compensation is a wrong actionable under the federal EEOC statutes, regardless of when the discrimination began. As noted in the Act, it recognizes the 'reality of wage discrimination' and restores 'bedrock principles of American law,'" (U.S. Equal Employment Opportunity Commission, 2009, para. 2). The Ledbetter Act is an important step forward in terms of compensation equity for women and it signals a shift in the standpoint of the American public and the U.S. government. By signing the act, President Obama acknowledged the reality of disparate pay practices and addressed it by enabling the victim to pursue lawsuits within a reasonable timeframe. "[W]omen across this country [are] still earning just 78 cents for every dollar men earn – women of color even less – which means that today, in the year 2009, countless women are still losing thousands of dollars in salary, income and retirement savings over the course of a lifetime," said the President (Phillips, 2009, para. 11). He went on to say, "[t]his bill is an important step – a simple fix to ensure fundamental fairness for American workers" (Phillips, 2009, para. 18). Although the Ledbetter Act is certainly a step in the right direction, it does not address the underrepresentation of women in leadership positions.

Glass ceilings exist in many areas of nonprofits and at many levels besides the top executive positions, but one other domain is particularly important to this summary. Women are underrepresented not only as CEOs of nonprofit organizations, but also as members of their governing boards (Pynes, 2000).[2]

In the for-profit sector, very few women are found on company boards. In 1994, more than half of the top 1,000 private corporations in the U.S. had an exclusively male board (Manegold, 1994). Two years later, 1996 became the first year that women held more than 10 percent of board seats in private companies of any size (Pospisil, 1997).

In comparison, nonprofits have significantly more women on their boards, however these numbers still do not reflect the male to female ratio of the sector as a whole. A 1996 study of 501(c)(3) and 501(c)(4) organizations found women in about 20 percent (twice the percentage of the private sector) of organization leadership roles, including executive and board positions (Shaiko, 1996). A 1997 study of foundation boards revealed that 34 percent of board members were female (O'Neill, 2002). In 2000, a small study of nonprofits in the St. Louis area found that of the organizations surveyed 44.2 percent of the board members were female (Pynes, 2000). Even though the percentage of female board members was more equitable, a disproportionately large number – 77 percent – of the board presidents were male (Pynes, 2000). As with organization executives, the ratio of women to men in these leadership roles is strikingly different than the ratio in the sector.

The absence of women on nonprofit boards is significant because boards are the bodies responsible for recruiting and hiring executives, as well as for setting their salaries. One study revealed that organizations with female CEOs were more likely to have female board members

[2] Nonprofit board members rarely receive any financial compensation for their service, so equal pay is not an issue for women in these roles.

(Pynes, 2000). Although causality was not demonstrated, it is reasonable to infer that the inclusion of women on the governing boards of nonprofits may have a direct impact on fair CEO hiring practices. After all, if the boards themselves present a glass ceiling that prevents diverse and equitable membership, it is unlikely they will foster the type of change necessary for women to break through the glass ceilings within the nonprofit's executive role.

Addressing: A Cracked Ceiling

American society is beginning to better recognize the existence of the glass ceiling and is increasingly understanding how it is caused and maintained. Now, governments, nonprofit organizations, and individuals are learning to address this form of discrimination.

For better or for worse, two strong public forces are influencing executive compensation rates. Excessive CEO salaries have garnered negative press, and thus, increased public and government scrutiny. Increased scrutiny resulted in new laws against excessive compensation and closer monitoring by the IRS with revisions to Form 990, implemented in 2009. Schedule J of Form 990 asks nonprofits to report on all types of compensation provided in addition to the base salary (e.g. travel, discretionary spending, housing allowance, etc.) (U.S. Department of the Treasury Internal Revenue Service, 2009). The form also asks for information regarding the process used to decide appropriate compensation for the CEO (U.S. Department of the Treasury Internal Revenue Service, 2009). Additional regulation by Congress and many states has prompted nonprofit boards to exercise special cautions when setting the salaries of their nonprofit's CEO (Schwinn & Lipman, 2004; Barton et al., 2006).

This is both positive and negative in terms of addressing the glass ceiling. Closer regulation may deter nonprofit boards from setting truly exorbitant salaries or awarding excessively large performance-based bonuses. But it may also deter boards from awarding salary increases that bring undercompensated women closer to a midpoint in the salary range. Since neglecting to pay comparable rates can – thanks to the Lilly Ledbetter Fair Pay Act of 2009 – leave an organization vulnerable to discrimination claims, it is important that a nonprofit board can justify a salary. It may be far easier for a board to justify giving a female executive a raise than it is to justify an incomparably low rate of compensation.

Transparency of the process and pressure for pay equity will ultimately help nonprofits break through the glass ceiling (Joslyn, 2003). Organizations should, therefore, conduct a thorough examination of current recruitment, hiring, and compensation practices. The organization's board will play a vital role in this process.

Shaiko noted that the board was the most significant variable in the equitable hiring and compensation of women (1996). Thus, it is fortuitous that boards are one of the simplest elements to change within a nonprofit (Shaiko, 1996). Nonprofits should make a concerted effort to increase female and minority representation on boards. Recent research has shown that when women and minorities are represented in an organization's leadership, the organizational culture tends to foster more workplace flexibility and the nonprofit becomes more responsive to a broader group of stakeholders (Women, Minorities in More Top Positions, 2008; Pynes, 2000). An increase in the number of female and minority board members is also likely to result in a more proportionate representation of female executives paid at more comparable rates (Shaiko, 1996).

Organizations can also help their employees by carefully analyzing and evaluating lower positions (besides the executive), accurately identifying and providing the training necessary for regular advancement, and by regularly reevaluating compensation rates. Surveys have found a perception that there are too few women in the corporate pipeline to promote them at the same rate that men are promoted (Maruca, 1997). This is, in part, due to the continued exclusion of women from the valuable informal networks and opportunities often afforded to men. Although organizations *should* provide equal opportunities to men and women, women will benefit by proactively requesting certain training opportunities and applying for positions that will advance their careers.

"Women and men who behave in traditional gender roles are the norm… Hires and promotions that defy the 'normal' are unusual and must withstand heightened scrutiny from peers, subordinates, and supervisors," (Hays, et al., 2009, p. 238). Women are less likely to negotiate salaries and, therefore, are less likely to be compensated at the same rate as men. Female employees (at all levels) need to have an accurate picture of what they ought to be paid and should be able to provide potential employers with a bottom line (Joslyn, 2003).

Conclusion

The glass ceiling continues to exist within nonprofit organizations. However, increased awareness will lead to a greater understanding of the barriers women face. As administrators, professionals, and employees at all levels become increasingly aware of the glass ceiling, organizations will be more likely to take conscious steps toward policies and practices that foster equality in the hiring, promotion, and compensation of women.

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Author: Jennifer Nozawa, MPA, has worked in the nonprofit sector for her entire professional career. She earned a bachelor's degree in mass communication in 2003 and a master's degree in public administration in 2009, both from the University of Utah. She is currently the public relations specialist for the University of Utah's College of Social Work.

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Email: policy@cppa.utah.edu
Web: www.cppa.utah.edu