

**Analysis of Procedure  
Followed in  
Setting the Salary  
of the  
Statewide Director/CEO  
of  
Properties of Merit of Pennsylvania, Inc.**

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Because of its extensive experience in the area of employee compensation in nonprofit organizations, the Board of Directors of Properties of Merit of Pennsylvania, Inc. retained the services of the Langer Human Resources Group, the spin-off of the human resources consulting division of Abbott, Langer & Associates, Inc. Some of the numerous and diverse nonprofit organizations served in the area of employee compensation have been:

American Mensa, Ltd.

Church Universal & Triumphant

Fight Crime: Invest in Kids

International Swaps & Derivative Association

Keystone Service Systems

Midland Center for the Arts

Seniors Coalition

U. S. Chess Federation

Volunteers of America

It is the findings of Dr. Steven Langer, SHPR, that:

1. The POM Compensation Committee made a good faith effort to determine an appropriate salary for the position of Executive Director of POM.
2. The POM Compensation Committee met all IRS requirements in their deliberations.
3. The procedures followed by the POM Compensation Committee were appropriate for a committee which did not include a professional in the field of human resources management, employee compensation, or statistics.
4. A different procedure may well have been used and a different result may well have been obtained if the POM Compensation Committee had included a professional in the field of human resources management, employee compensation, or statistics or had retained the services of a consultant knowledgeable in employee compensation.
5. The POM Executive Committee acted appropriately in its deliberations on and acceptance of the POM Compensation Committee's recommendations.

Note: The preceding is an abstract prepared by Langer Human Resources Group. The full report from Langer Human Resources Group is available for inspection at the Properties of Merit office.

As per IRS regulations regarding the public disclosure of tax filings and financial documents of non-profit organizations, we'd be happy to make paper copies of the full report and mail them to you for a nominal charge to cover the expense of paper, ink and postage. The current rate is based on IRS guidelines of \$1.00 for the first page and \$0.15 for each additional page, plus the cost of postage. You're also welcome to pick up copies of the documents at our office to avoid postage fees.

Requests for the full text of this document can be:

- E-mailed to [info@mypom.org](mailto:info@mypom.org)
- Made via telephone at (484) 550-6835
- Mailed to:

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