

Greater Cincinnati Orchid Society

Compensation Policy

The Greater Cincinnati Orchid Society (GCOS) does not anticipate that it will hire employees at any time in the foreseeable future. The organization relies heavily on the volunteered time of its members and officers to accomplish its objectives while holding costs down. Officers and Directors shall serve without pay.

Employee Compensation

In the event that it would become necessary to hire a part-time or full-time employee, the Board may deliberate as a whole or may establish a Compensation Committee to determine that any compensation paid is reasonable and appropriate, and does not exceed reasonable compensation for the duties performed. In either case, the Board or the committee (the deliberating body) shall be composed only of persons who do not have a conflict of interest regarding the employment.

The deliberating body shall evaluate comparability data for similar jobs through means which may include: independent salary surveys, salary surveys undertaken by the deliberating body, comparisons with similarly situated local for-profit and not-for-profit organizations, written job offers for similar positions, and any other relevant information.

The deliberating body will document its deliberation and decisions about appropriate compensation. This includes documenting the compensation comparability data, the sources of information, and the votes of the individuals of the deliberating body. Such documentation shall be in order prior to an employment offer being made. The terms of any compensation arrangements shall be written and dated.

Contractor Compensation

In the event it would become necessary to engage a consulting firm or a consultant to carry out work for GCOS, the Board shall document either: a) that an open, competitive process was used to obtain the consultant, or b) that the rates paid for the services are similar to what can be obtained from similar consultants, other things (such as knowledge and qualifications) being equal.

Approved by the Board on April 7, 2009

Notes:

1. For an employee, arrangements must be made for payment of federal income taxes withheld, social security and Medicare taxes, state income taxes withheld, unemployment and workers compensation taxes and any others that are indicated.
2. For consultants, income over the federal threshold is reported on a 1099; the State of Ohio also requires reporting of payments.