



GREATER LOS ANGELES ZOO ASSOCIATION
POLICY AND PROCEDURES FOR ANNUAL REVIEW
OF
EXECUTIVE COMPENSATION
2018

The Board of Trustees of the Greater Los Angeles Zoo Association (“GLAZA”), a California 501(c)(3) nonprofit organization, has implemented policies and procedures for reviewing its total executive compensation program for the President and the Vice President, Chief Financial Officer of the organization.

In compliance with state and federal law, GLAZA’s Human Resources Committee annually reviews the compensation of these two executives. The Committee reviews salary comparability data, compensation history and performance evaluations for each of these executives to evaluate and determine the following:

- The competitive positioning of the current executive compensation program
- To establish a rebuttable presumption that the compensation is reasonable for purposes of Internal Revenue Code Section 4958
- To determine whether a “just and reasonable” total compensation package is being provided as required under the California Nonprofit Integrity Act (S.B. 1262)

The Committee documents its work contemporaneously. The Human Resources Committee deliberates and then presents its recommendations to the full Board of Trustees for approval.