



OREGON DEPARTMENT OF  
**Human Services**  
Developmental Disabilities Services

# SB 1548 Fiscal Transparency Report

Results: Survey Year 2024

## Background

Senate Bill 1548 (2022) required the Oregon Department of Human Services (ODHS) through the Office of Developmental Disabilities Services (ODDS) to adopt rules requiring agency providers to submit annual fiscal transparency reports.

This report describes the provider fiscal transparency reports submitted in 2025 for tax year 2024. An appendix describes the limitations and methodology for data analysis.

Specific data required under SB 1548 and Oregon Administrative Rule (OAR) 411-323-0055(7) are as follows:

- A disclosure of executive compensation and benefits;
- A disclosure of starting, average, and highest wages for direct support professional that are employed by, under contract with, or otherwise engaged with the agency to deliver community-based services to individuals with intellectual or developmental disabilities;
- A disclosure of the agency's overhead expenses and expenditures; and,
- Any other fiscal matters prescribed by the Department.

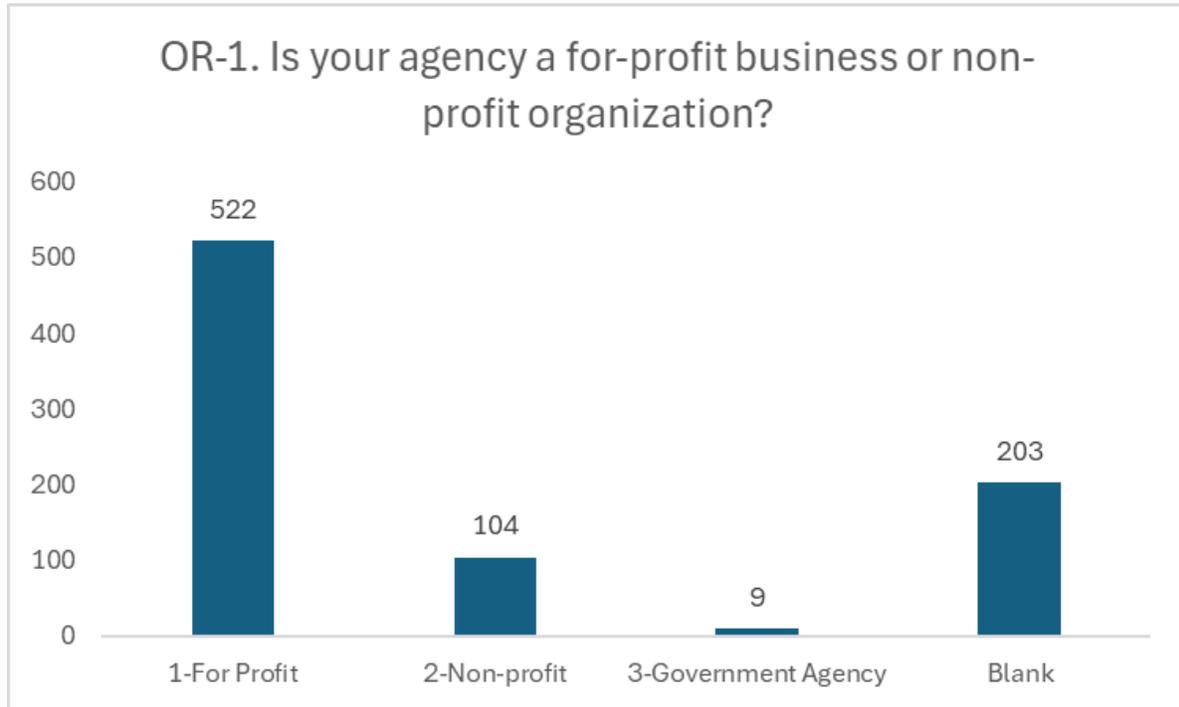
ODDS collects these reports through the [National Core Indicators: State of the Workforce Survey](#) and a supplemental set of questions specific to Oregon.

A total of 838 agency providers participated in the survey and submitted reports in 2025 for tax year 2024. Providers that fail to submit reports are issued civil penalties under OAR 411-323-0075.

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**OR-1. Is your agency a for-profit business or non-profit organization?**

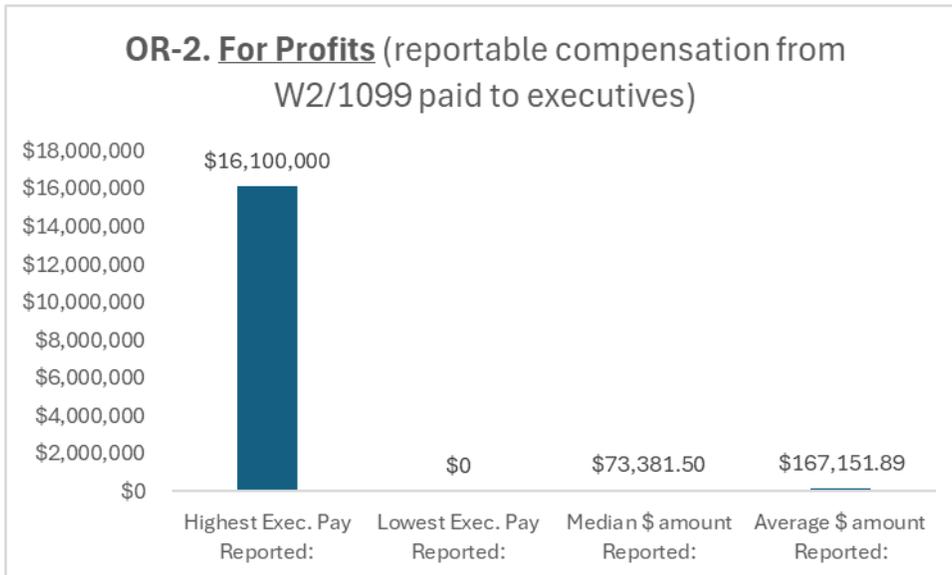
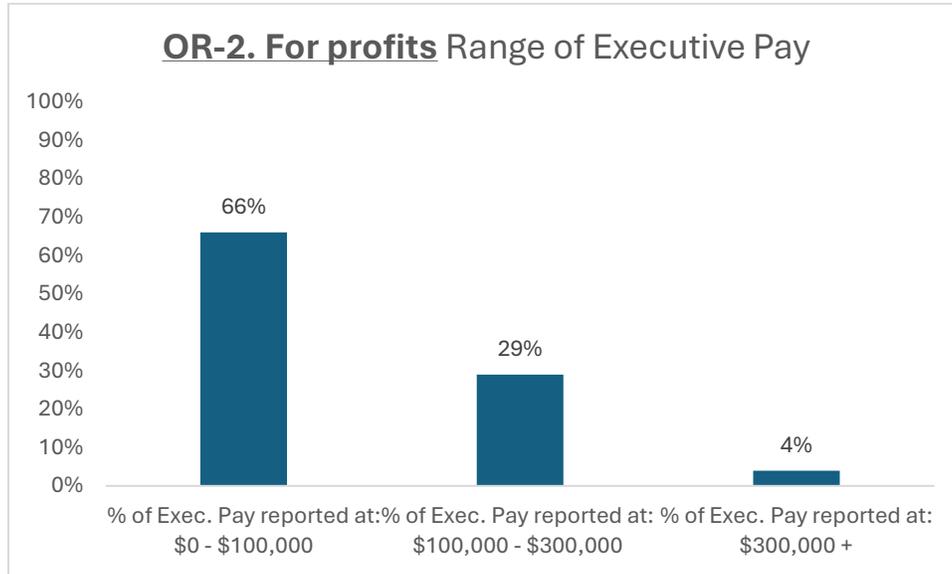
To reduce duplication and ensure consistency with required tax reporting definitions, ODDS asks respondent to identify whether they are for-profit or non-profit entities. Question logic within the survey determines whether respondents skip to Question OR-2, 3, or 5, described in subsequent pages of this report.



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## OR-2. For-Profit Executive Compensation

This question asks for-profit agencies to report their executive pay based on what was reported on a W2 or 1099. 434 providers responded with a dollar amount.

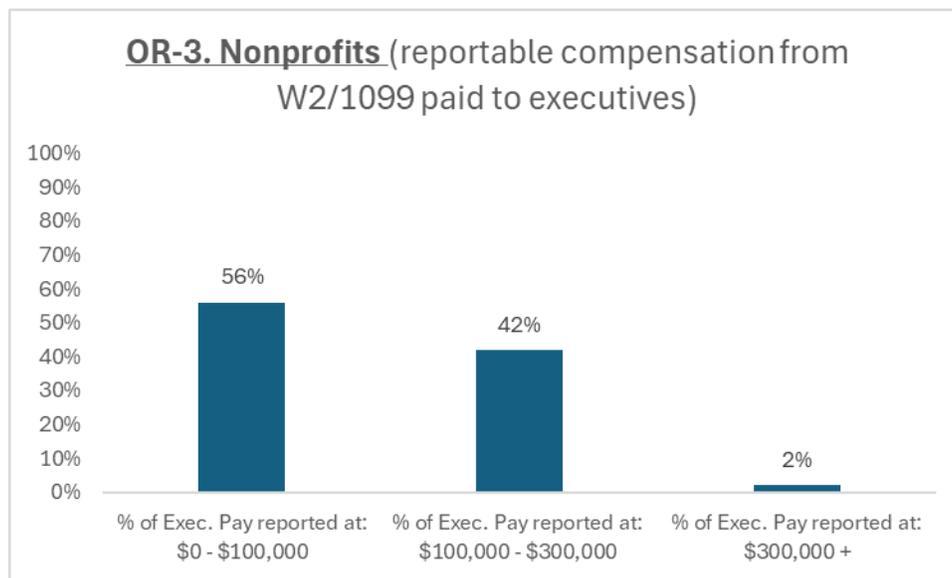


Two respondents reported executive pay that was significantly higher than the other respondents. When excluding these outliers, the median and average executive for-profit compensation decrease as follows:

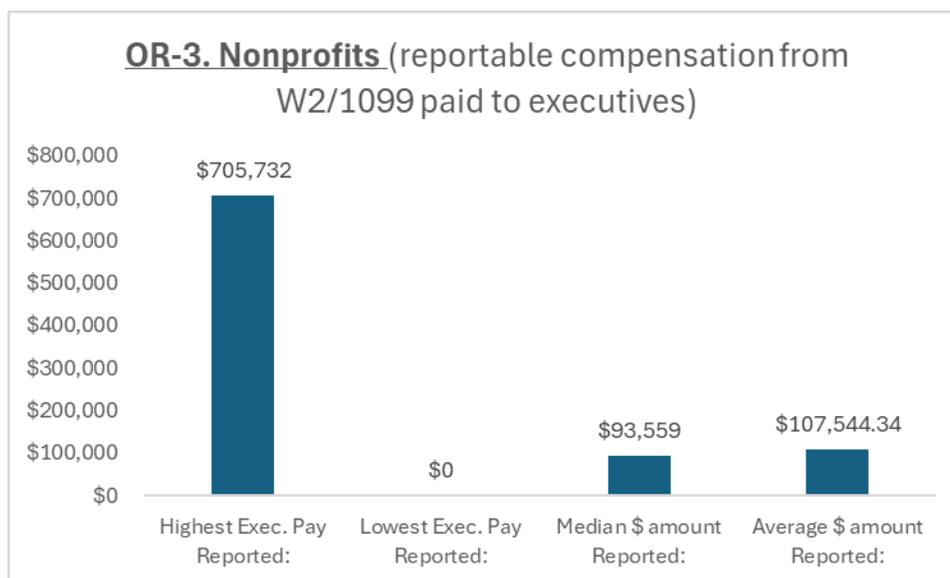
<b>Median Executive Compensation (w/o outliers)</b>	\$72,960.69
<b>Average Executive Compensation (w/o outliers):</b>	\$109,237.98

### OR-3. Non-Profit Executive Compensation

This question asks non-profit respondents to report their executive pay based on what was reported on a W2 or 1099. Below, the responses are grouped into bands. 207 providers responded with a dollar amount.



Of those who responded, the range of total annual compensation for non-profit executives was from \$0 to \$705,732 per year.



With the two highest paid outliers (over \$600,000 per year) excluded, then the following applies:

<b>Median amount Reported:</b>	\$93,257.76
<b>Average amount Reported:</b>	\$102,075.70

### OR-4 Overhead Expenses and Expenditures

This question asked respondents to provide their total annual administrative, management, and overhead expenses for tax year 2024. 530 providers responded with a dollar amount.

<b>Average expenditures</b>	\$1,464,618
<b>Median expenditures</b>	\$227,830.00
<b>Lowest reported expenditures</b>	\$0
<b>Highest reported expenditure</b>	\$75,559,193
<b>% with expenditures of \$0 - \$100,000</b>	26%
<b>% with expenditures of \$100,000 - \$300,000</b>	31.5%
<b>% with expenditures of \$300,000 +</b>	42%

### OR-5 Executive Benefits

This question asks respondents to report whether the following benefits are offered to their agency’s executives. The below percentages are based on the amount of “Yes” responses compared to the total number of responses within each category. This does not account for blank or non-responses:

<b>Benefit</b>	<b>% Answered Yes</b>
Paid time off	49%
Medical insurance	39%
Dental coverage	35%
Vision coverage	32%
Retirement plans	35%
Life insurance	17%
Tuition assistance	7%
Memberships	11%
Other	15%

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## OR-6. Executive Benefits Compared to DSP Benefits

This question asks whether, of the specific benefits offered to executives of the agency, the same benefits are offered to DSPs. The below percentages are based on the amount of “Yes” responses compared to the total number of responses within each category. This does not account for blank or non-responses:

Benefit	% Answered Yes
Paid time off	57%
medical insurance	54%
dental coverage	54%
vision coverage	51.5%
retirement plans	54%
life insurance	44%
tuition assistance	42%
memberships	42%

## OR-7, OR-9, OR-10, & OR-11. Lowest Starting DSP wage, Average DSP Wage, Highest DSP Wage

Together, these questions respondents to report their highest paid DSP, their lowest starting wage for a new DSP, and their agency’s overall average DSP.

<b>Lowest starting hourly DSP wage</b>	\$13.70
<b>Highest starting hourly DSP wage</b>	\$30.00
<b>Average starting hourly DSP wage</b>	\$18.65
<b>Median starting hourly DSP wage</b>	\$18.00

<b>Average hourly DSP wage: all respondents</b>	\$20.36
<b>Lowest reported average hourly DSP wage</b>	\$14.25
<b>Highest average hourly DSP wage</b>	\$35.22

To calculate the lowest and highest hourly wages shown above, significant outliers such as \$0/hour and \$19,000/hour were excluded for ODDS follow-up. ODDS expects these were errors, such as using a comma instead of a period for calculations of average, and were reported for ODDS follow-up.

The National [NCI State of the Workforce 2024: Survey Results](#) report that the national median hourly wage across all service types for a DSP is \$18.39. Oregon is above average in this area.

## Appendix: Data Limitations and Methodology

Overall, the 2024 data provided valuable insights and demonstrated needed improvements in the NCI-SotW Oregon Supplement. ODDS is working closely with its NCI partners to improve the reliability of data through improved question logic, answer parameters, and instructions.

- **OR-1:** ODDS suspects some respondents may have selected options that are not accurate to their agency's status. Oregon should only have one (1) Government Agency identified within the survey (the Stabilization and Crisis Unit), however, eight (8) additional respondents identified as being a government agency. ODDS is rephrasing this question and instructions to improve accuracy moving forward.
- **OR-2&3:** The lack of standardizing Executive titles within the survey tool resulted in inaccurate manual entries. Examples of this range from individual names to titles outside of those requested within the survey question, e.g., "DSP". ODDS removed roles that were clearly not executives. Lack of standardized formatting within the tool resulted in a similar issue when respondents identified executive pay amounts. Some respondents answered the question with a tax form number, a percentage, or a name, for example. These were not represented in the below pay amounts. ODDS is adjusting the survey tool to improve accuracy moving forward.
- **OR-4:** Dollar amount formatting was not standardized within the survey tool, which allowed blank answers to be submitted. Blanks were excluded from analysis.
- **OR-26:** This question asked respondents to calculate their overall employee benefit rate with instructions. There were a high number of responses that appeared erroneous or implausible, along with a significant number of blanks. ODDS will calculate this rate on behalf of respondents in future survey years to reduce errors.
- **OR-27:** This question asked respondents to identify the number of per-DSP required first-year and annual training hours at their agency by service area. As with OR-26, the error rate was substantial, leading to the exclusion of these data on this report. ODDS is adjusting the question's instructions and the format within the survey tool to correct this moving forward.