

# Second Wind Foundation

Executive Director / CEO

EIN 020451558

VT · NTEE P20

FY ending 2024-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Sheila Young, Executive Director / CEO** (\$83,397) against **every comparable organization** that fit the selection criteria — **1062** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

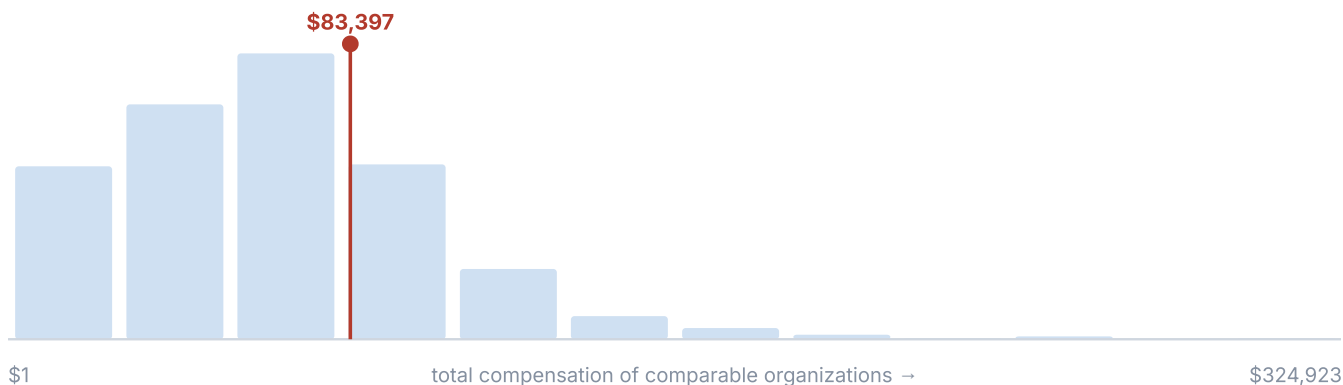
**Benchmarked executive:** Sheila Young — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$300,551 and \$672,877 — 0.67x to 1.50x the subject's \$448,585 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

**1,062** organizations qualified on sector, size, and geography → **1,062** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,548	\$37,279	\$61,186	\$85,319	\$111,025	\$83,397
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## ● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to VT cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Conlee Ministries</a>	TN	\$448,599	President	\$13,900	<b>\$14,516</b>	2024
<a href="#">Community Sharehouse</a>	OK	\$448,614	Treasurer	\$6,000	<b>\$6,564</b>	2024
<a href="#">Center For Disability Law And Policy</a>	PA	\$449,401	Director	\$95,500	<b>\$94,618</b>	2024
<a href="#">Women In Ranching Inc</a>	MT	\$449,536	Executive Di	\$80,400	<b>\$86,105</b>	2024
<a href="#">Seeds Of Love</a>	CA	\$449,576	President	\$36,159	<b>\$31,937</b>	2023
<a href="#">Better Wiser Stronger Inc</a>	MI	\$447,400	Executive Director	\$28,800	<b>\$30,406</b>	2023
<a href="#">Reach Out Foundation Of Bucks Cty</a>	PA	\$447,283	Executive Director	\$82,038	<b>\$81,281</b>	2024
<a href="#">Spokane Fatherhood Initiative</a>	WA	\$449,994	Vice President	\$19,900	<b>\$17,245</b>	2025
<a href="#">Living With Communities</a>	MI	\$450,129	President	\$6,127	<b>\$6,469</b>	2023
<a href="#">Belknap House</a>	NH	\$450,466	Executive Director	\$46,154	<b>\$42,341</b>	2024
<a href="#">Recovery Cafe Santa Cruz</a>	CA	\$450,603	Exec Dir/pre	\$17,920	<b>\$15,827</b>	2023
<a href="#">Polonians Organized To Minister To Our Community Inc</a>	NY	\$450,831	Board President	\$30,907	<b>\$27,747</b>	2024
<a href="#">Agape Of North Alabama Inc</a>	AL	\$446,333	Exec Director	\$106,330	<b>\$114,128</b>	2024
<a href="#">Ben Lim Ministries</a>	CA	\$450,871	President & Pastor	\$37,300	<b>\$32,945</b>	2023
<a href="#">Respite Care Atlanta Inc</a>	GA	\$446,063	Exec. Director	\$92,125	<b>\$94,748</b>	2023
<a href="#">Raindrop Foundation San Antonio</a>	TX	\$451,138	Executive Ma	\$71,388	<b>\$73,043</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Affecting Community Transformation</a>	OH	\$446,012	Executive Director	\$65,382	<b>\$68,801</b>	2024
<a href="#">Synaptiv Inc</a>	CO	\$445,939	President	\$134,195	<b>\$127,843</b>	2024
<a href="#">Ht Ministries</a>	OH	\$445,860	Executive Director	\$53,875	<b>\$56,692</b>	2024
<a href="#">Indiana Breast Cancer Awareness Trust</a>	IN	\$451,354	Executive Director	\$55,596	<b>\$59,970</b>	2023
<a href="#">Unsheltered International</a>	AL	\$451,392	President & Ceo	\$26,455	<b>\$29,233</b>	2023
<a href="#">Warfighter Made</a>	CA	\$451,431	Executive Dir.	\$62,100	<b>\$54,849</b>	2023
<a href="#">Konscious Youth Development &amp; Servic</a>	NJ	\$445,515	President	\$81,667	<b>\$72,443</b>	2024
<a href="#">Dress For Success Atlanta Inc</a>	GA	\$445,502	Executive Director	\$148,120	<b>\$152,337</b>	2023
<a href="#">Rainbow Kitchen Community Services</a>	PA	\$445,146	Executive Director	\$129,727	<b>\$132,326</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to VT cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **1062** organizations. Compensation range \$1–\$324,923; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$448,585); for reference, expenses \$402,165 and assets \$939,050.

ROLE MATCH	Sheila Young, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	56 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	73 <sup>rd</sup>
All sources (D + E + F), adjusted	69 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Sheila Young) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 13, 2026, comparing compensation against 1062 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,397 is reasonable (approximately the 73<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 13, 2026.