

This analysis benchmarks the total compensation of **Dr Marilyn H Gaston, Executive Director / CEO** (\$542) against **every comparable organization** that fit the selection criteria — **244** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dr Marilyn H Gaston — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E70).

BUDGET Total revenue between \$63,052 and \$141,162 — 0.67x to 1.50x the subject's \$94,108 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

244 organizations qualified on sector, size, and geography → **244** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,974	\$18,578	\$37,813	\$65,874	\$105,600	\$542
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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 DC 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
Rivers Health Foundation	WV	\$93,937	President & Ceo Mhn	\$168,499	\$207,903	2024
Schc Wbc Prop Corp	CA	\$93,588	Chief Executive Officer	\$72,331	\$73,277	2023
Hunters Point Biomonitoring Foundation Inc	CA	\$93,516	Ceo Pi Secretary	\$36,500	\$35,917	2024
South Carolina Witness Project	SC	\$93,430	President Ceo	\$37,543	\$43,482	2025
Spirits For Smiles Inc	IN	\$93,421	Director, Patient Coordinator	\$666	\$824	2023
Healthways	CA	\$95,133	Executive Director	\$37,426	\$39,470	2022
Christian H Buhl Legacy Trust	PA	\$95,171	Executive Director & Cfo	\$23,315	\$26,495	2024
Patty Brisben Foundation For Women's Sexual Health	OH	\$95,252	Executive Director	\$34,375	\$41,490	2024
Tennessee Health Information	NC	\$92,894	Exec Directo	\$23,918	\$28,994	2023
Southcoast Health Ambassadors Inc	MA	\$95,485	Trustee	\$3,997	\$4,093	2024
Greater Rome Affiliates Inc	NY	\$95,576	Ceo	\$12,528	\$12,901	2024
The Whole Person Foundation	MO	\$92,427	Ceo/cfo (Thru 04/2024)	\$27,851	\$33,615	2024
Crippled Childrens Relief Association	CA	\$96,049	Treasurer	\$6,000	\$5,904	2024
Colorado Dental Association Foundation	CO	\$92,158	President	\$19,332	\$20,580	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
First Step Foundation	FL	\$91,823	President	\$7,732	\$8,277	2024
Wheatland Emergency Medical Service	IA	\$96,686	President	\$488	\$593	2025
Memorial Hospital Foundation Inc	GA	\$91,427	Ceo/presiden	\$39,076	\$44,774	2024
Jcahpo Education And Research Foundation	MN	\$96,793	Secretary/ceo	\$29,406	\$33,112	2024
Advocates For The Disabled	NY	\$91,008	Executive Director	\$38,557	\$39,704	2024
Be Healthy Inc	FL	\$97,263	President	\$61,800	\$66,159	2024
Wyoming County Community Health Fou	PA	\$90,142	Executive Director	\$44,929	\$51,058	2024
Family Health West Foundation	CO	\$98,173	Lvha President/ceo	\$47,683	\$52,103	2024
Community Health Foundation Of Kay County Inc	OK	\$98,196	Executive Director	\$37,533	\$47,097	2024
Bayhealth Cancer Institute	DE	\$89,939	Interim President	\$69,078	\$77,078	2024
Pivotal Health & Wellness Inc	KS	\$89,848	President	\$58,500	\$74,147	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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.

● Sample, role match & sensitivity

PEER COUNT 244 organizations. Compensation range \$509–\$1,912,653; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$94,108); for reference, expenses \$119,202 and assets \$88,710.

ROLE MATCH	Dr Marilyn H Gaston, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	113 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	0 th

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 (Dr Marilyn H Gaston) 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 9, 2026, comparing compensation against 244 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$542 is reasonable (approximately the 1st 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 9, 2026.