

# Wareham Land Trust Inc

Executive Director / CEO

EIN 043548680

MA · NTEE C34

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elise Leduc-fleming, Executive Director / CEO** (\$47,878) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31<sup>st</sup>** percentile of comparable organizations

within the typical range

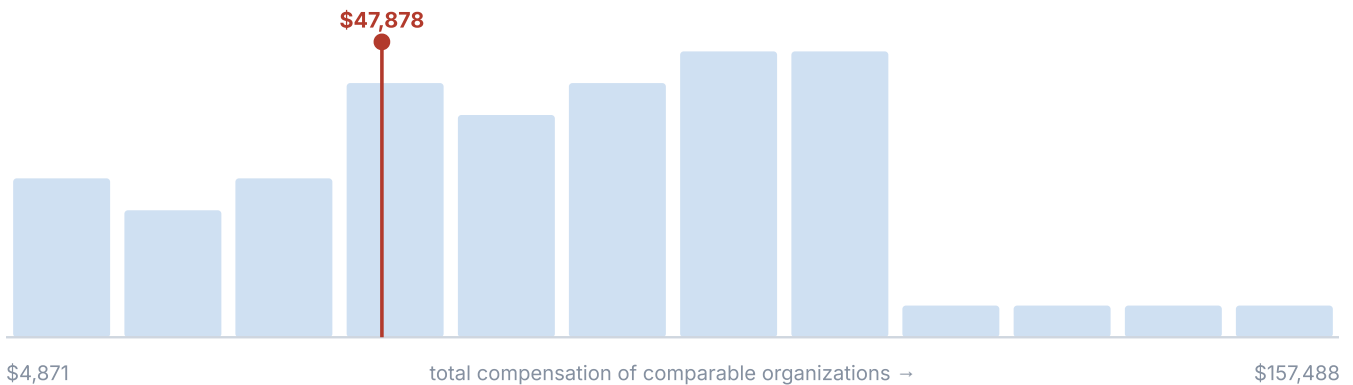
**Benchmarked executive:** Elise Leduc-fleming — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C34).
BUDGET	Total revenue between \$176,118 and \$394,296 — 0.67x to 1.50x the subject's \$262,864 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C34), nationwide + budget 0.67–1.5x revenue.

**59** organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$21,232	\$43,828	\$70,736	\$90,462	\$100,347	\$47,878
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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 MA 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="#">Land Trust Of The Treasure Valley</a>	ID	\$263,019	Executive Director (1 Month)	\$84,000	<b>\$99,440</b>	2023
<a href="#">Southeast Michigan Land Conservancy</a>	MI	\$262,599	Executive Director	\$88,281	<b>\$101,401</b>	2023
<a href="#">Land Conservation Foundation</a>	IL	\$262,318	Executive Director	\$36,511	<b>\$38,799</b>	2024
<a href="#">Kahaluu Kuahewa</a>	HI	\$264,425	Executive Di	\$57,793	<b>\$55,928</b>	2024
<a href="#">The Glacier-two Medicine Alliance</a>	MT	\$266,036	Executive Dir.	\$67,500	<b>\$80,970</b>	2023
<a href="#">Virginias United Land Trusts</a>	VA	\$259,231	Executive Dir.	\$98,537	<b>\$100,188</b>	2025
<a href="#">Block Island Conservancy Inc</a>	RI	\$269,646	Executive Director	\$53,365	<b>\$55,310</b>	2024
<a href="#">Permaculture Planet Us Ngo Foundation</a>	WY	\$250,000	Executive Director	\$75,000	<b>\$89,372</b>	2023
<a href="#">Colibri Catalyst Inc</a>	DC	\$250,000	Board Chair, Ceo - Gdi	\$37,814	<b>\$35,867</b>	2024
<a href="#">Wilton Land Conservation Trust</a>	CT	\$247,293	Executive Director	\$92,500	<b>\$96,514</b>	2023
<a href="#">Great Plains Restoration Council</a>	TX	\$247,029	Ex Dir/founder	\$83,116	<b>\$89,867</b>	2024
<a href="#">Lincoln Land Conservation Trust</a>	MA	\$279,228	Executive Director	\$22,520	<b>\$21,874</b>	2024
<a href="#">Sundance Nature Alliance</a>	UT	\$285,075	Executive Di	\$75,000	<b>\$82,970</b>	2024
<a href="#">Xa Kako Dile Inc</a>	CA	\$238,623	Executive Director	\$28,016	<b>\$26,921</b>	2023
<a href="#">The Hillside Trust</a>	OH	\$237,694	Executive Director	\$78,000	<b>\$91,935</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Waukesha County Land Conservancy Inc</a>	WI	\$289,154	Executive Director	\$70,969	<b>\$80,113</b>	2024
<a href="#">Green Earth Inc</a>	IL	\$236,353	Executive Dir.	\$43,667	<b>\$45,207</b>	2025
<a href="#">Oconee River Land Trust</a>	GA	\$235,611	Exec Director	\$68,333	<b>\$76,459</b>	2023
<a href="#">Dover Land Conservation Trust</a>	MA	\$293,352	Executive Secretary	\$7,510	<b>\$7,510</b>	2023
<a href="#">Maine Wilderness Watershed Trust Inc</a>	ME	\$231,548	Director	\$4,500	<b>\$4,871</b>	2024
<a href="#">Roaring Fork Safe Passages</a>	CO	\$294,998	Executive Director	\$84,728	<b>\$87,816</b>	2024
<a href="#">Trans Cascadia Inc</a>	ID	\$229,395	President	\$5,164	<b>\$5,938</b>	2024
<a href="#">Human Access Project</a>	OR	\$226,653	Ringleader	\$60,000	<b>\$60,227</b>	2024
<a href="#">Texas Land Trust Council</a>	TX	\$300,632	Executive Director	\$141,477	<b>\$157,488</b>	2023
<a href="#">Indigenous Conservation Council</a>	VA	\$302,230	Executive Director	\$43,333	<b>\$45,225</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2023 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 MA 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** 59 organizations. Compensation range \$4,871–\$157,488; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$262,864); for reference, expenses \$124,858 and assets \$2,903,328. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Elise Leduc-fleming, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	31 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	27 <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 (Elise Leduc-fleming) 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 59 similarly situated organizations (Same NTEE sector (C34), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,878 is reasonable (approximately the 31<sup>st</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 9, 2026.