

Rosemarys Wish Kids Inc

Executive Director / CEO

EIN 050518899

RI · NTEE P99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rosemary Bowers, Executive Director / CEO** (\$31,200) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Rosemary Bowers — reported title “SECRETARYTREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P99).

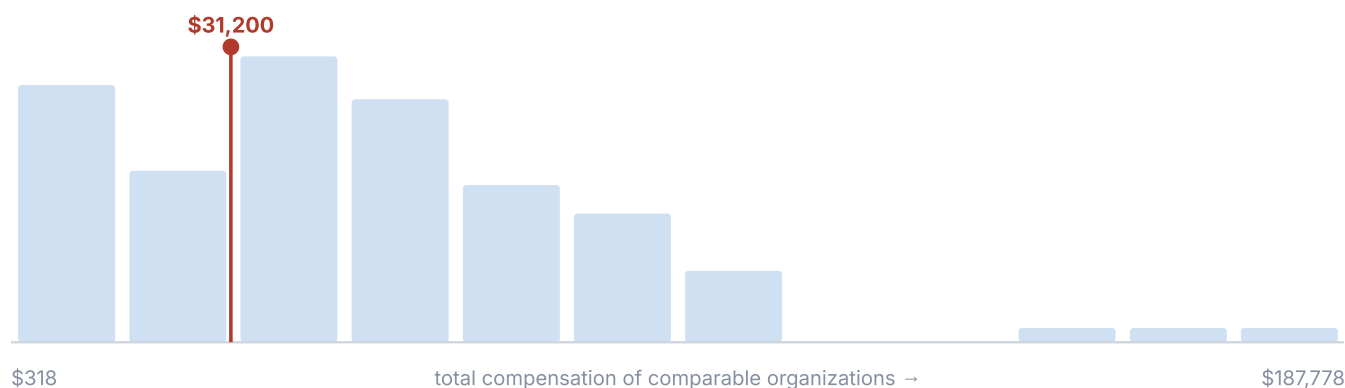
BUDGET Total revenue between \$114,401 and \$256,122 — 0.67x to 1.50x the subject's \$170,748 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

95 organizations qualified on sector, size, and geography

→ **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,505	\$22,128	\$44,894	\$68,559	\$88,944	\$31,200
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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 RI 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
Samaritan Works Inc	OH	\$170,065	Executive Di	\$50,000	\$56,860	2023
Inside Out Thrift Ministries Inc	IL	\$173,631	President	\$3,780	\$3,990	2023
Four Winds American Indian Council	CO	\$165,663	Exec Dir Chair	\$48,000	\$48,000	2024
Hagars Heart	TX	\$165,357	Executive Dir.	\$33,875	\$35,339	2024
Hope Centers For Children Of Africa	WI	\$179,084	Executive Di	\$38,001	\$42,611	2023
Ma Hilas Heart Project Foundation	TX	\$159,688	President & Ceo	\$180,000	\$187,778	2024
The Five Pillars Organization	CA	\$181,873	Executive Dir.	\$19,000	\$17,110	2024
Waggies By Maggie And Friends Inc	DE	\$183,586	President	\$4,747	\$4,847	2024
Operation Red White And Brave Foundation	AR	\$184,455	Chairman Of The Board	\$44,000	\$53,103	2023
The Seven Project Inc	FL	\$156,972	Chief Executive Officer	\$17,800	\$17,954	2023
Communities Of Belonging	WA	\$156,768	Executive Director	\$65,000	\$60,691	2024
Tri County Community Health Fund	WA	\$154,307	Director	\$57,970	\$54,127	2024
Long Island Coalition Against Bullying	NY	\$153,708	Executive Director	\$56,160	\$52,924	2024
A Second Wish By Demetrius Inc	FL	\$187,840	Executive Director / Ceo	\$26,000	\$25,472	2024
Esteem Total Transformation	NC	\$188,177	Owner	\$54,000	\$58,189	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Fuqua Foundation	IL	\$190,580	Director	\$13,447	\$13,431	2025
Hearts Of Empowerment Inc	VA	\$192,110	Ceo	\$33,275	\$34,496	2023
Pilipino Senior Resource Center	CA	\$193,011	Executive Dir.	\$24,950	\$22,468	2024
Lafayette Fire Department Relief	MN	\$148,445	Secretary	\$300	\$318	2023
Thrive 360 Ministries Inc	FL	\$146,224	President	\$75,324	\$73,796	2024
The Bridge Of West Tennessee Inc	TN	\$196,990	Treasurer	\$17,752	\$19,460	2024
Friends Of The Ulysess S Grant	NY	\$197,672	Executive Di	\$19,862	\$19,271	2023
Servantworks Inc	IL	\$197,794	Asian Ministries Director	\$75,600	\$77,511	2024
The Charlotte Center For The Humanities Inc	NC	\$198,268	Executive Director	\$60,250	\$63,251	2025
Tears	ND	\$199,121	President	\$3,790	\$4,338	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 95 organizations. Compensation range \$318–\$187,778; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$170,748); for reference, expenses \$164,667 and assets \$340,934.

ROLE MATCH Rosemary Bowers, reported title "*SECRETARYTREASURER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact**

title match — the board should confirm this is a comparable role.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	32 nd
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	28 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 (Rosemary Bowers) 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 95 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,200 is reasonable (approximately the 32nd 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.