

# St Luke Hospital Foundation

Executive Director / CEO

EIN 050543721

KS · NTEE E11

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Perigo, Executive Director / CEO** (\$328) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michael Perigo — reported title “EXEC DIR - T”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (E11).

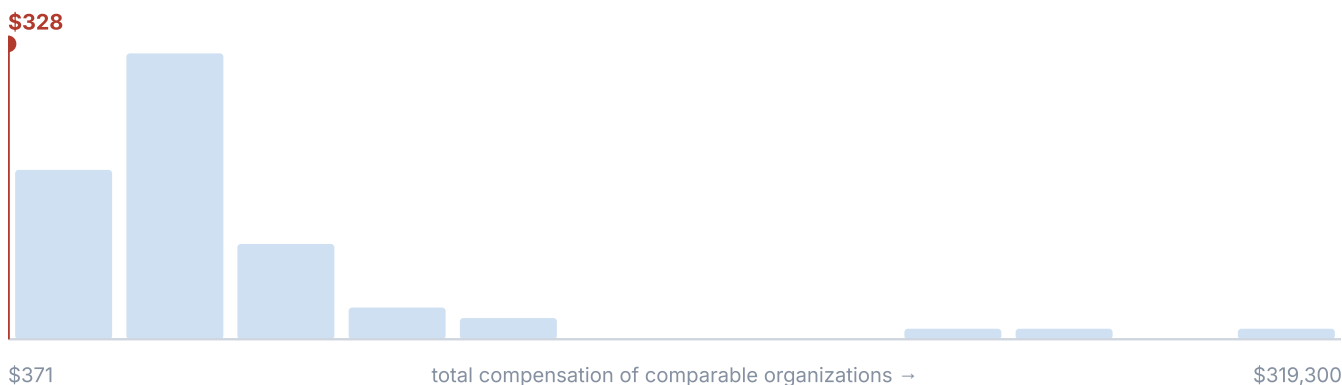
**BUDGET** Total revenue between \$114,829 and \$257,082 — 0.67x to 1.50x the subject's \$171,388 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

**60** organizations qualified on sector, size, and geography

→ **60** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,182

\$26,680

\$43,592

\$58,312

\$103,496

\$328

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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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 KS 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="#">Aaf Community Health Foundation</a>	TX	\$169,890	President & Ceo	\$47,205	<b>\$44,999</b>	2023
<a href="#">Consolata Healthcare Foundation</a>	TX	\$168,088	Executive Dir.	\$17,500	<b>\$16,682</b>	2023
<a href="#">Southwest Health</a>	AZ	\$176,671	Director, President	\$358,680	<b>\$319,300</b>	2024
<a href="#">Cherokee Indian Hospital Foundation</a>	NC	\$177,872	Member	\$20,455	<b>\$19,564</b>	2024
<a href="#">Rooks County Healthcare Endowment Association</a>	KS	\$161,620	Director/treasurer	\$3,714	<b>\$3,714</b>	2024
<a href="#">Carson Valley Health Foundation</a>	NV	\$156,053	Executive Director	\$55,659	<b>\$51,642</b>	2024
<a href="#">The Auxiliary Of St Joseph's Hospital</a>	NY	\$155,752	Director; Vp Foundation	\$41,334	<b>\$35,594</b>	2023
<a href="#">Chas Health Foundation</a>	WA	\$188,796	Ceo Of The Corporate Member	\$51,463	<b>\$42,649</b>	2024
<a href="#">Sleepy Eye Healthcare Foundation</a>	MN	\$153,932	Treasurer (Hospital Ceo)	\$38,880	<b>\$35,561</b>	2024
<a href="#">Positive Vibe Foundation</a>	VA	\$149,160	Executive Di	\$57,541	<b>\$51,427</b>	2024
<a href="#">Pchg Support Corporation</a>	FL	\$149,095	Treasurer	\$58,374	<b>\$50,760</b>	2024
<a href="#">Prairie Du Chien Memorial Hospital</a>	WI	\$147,850	Chief Development Officer	\$78,045	<b>\$77,675</b>	2023
<a href="#">Eaton Community Health</a>	MI	\$196,372	Executive Director	\$109,990	<b>\$105,086</b>	2024
<a href="#">Medical Staff Of Sinai Hospital</a>	MD	\$145,227	President	\$30,000	<b>\$25,962</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ifh Foundation</a>	NY	\$198,527	President	\$37,631	<b>\$31,476</b>	2024
<a href="#">Silver Cross Healthy Community</a>	IL	\$199,265	Director (Until 10/16/23)	\$64,361	<b>\$58,569</b>	2024
<a href="#">Linton Hospital Foundation</a>	ND	\$199,749	Ceo	\$26,926	<b>\$28,159</b>	2023
<a href="#">Ten Garofalo Street Corporation</a>	MA	\$142,992	President & Ceo	\$54,612	<b>\$45,426</b>	2024
<a href="#">Margaretville Health Foundation</a>	NY	\$141,705	Ceo (Effective 6/23)	\$80,777	<b>\$69,560</b>	2023
<a href="#">Camp Hope Foundation</a>	IL	\$140,964	Executive Director	\$70,000	<b>\$65,583</b>	2023
<a href="#">Baum Harmon Mercy Hospital And Clinics</a>	IA	\$140,566	Vp Finance Mercyone Siouxland	\$45,662	<b>\$47,646</b>	2023
<a href="#">The Indian Health Care Resource Center</a>	OK	\$202,679	Trustee	\$26,405	<b>\$27,708</b>	2023
<a href="#">Southcoast Ventures Inc</a>	MA	\$203,248	President & Ceo (Until 1/2024)	\$310,296	<b>\$258,102</b>	2024
<a href="#">Helen Keller Hospital Foundation Inc</a>	AL	\$204,941	Foundation Director	\$371	<b>\$371</b>	2024
<a href="#">Beth Israel Medical Center Foundation Inc</a>	NY	\$135,763	Trustee/treasurer	\$88,291	<b>\$73,849</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **60** organizations. Compensation range \$371–\$319,300; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$171,388); for reference, expenses \$215,125 and assets \$749,383.
ROLE MATCH	Michael Perigo, reported title "EXEC DIR - T", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	20 <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 (Michael Perigo) 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 60 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$328 is reasonable (approximately the 0<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.