

Westchester Putnam Health Management Systems Inc

Executive Director / CEO

EIN 133420263
 NY · NTEE Z99Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Paul J Dunphey, Executive Director / CEO** (\$116,415) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Paul J Dunphey — reported title "DIRECTOR/PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$204,350 and \$457,500 — 0.67x to 1.50x the subject's \$305,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

200 organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,037 10TH	\$30,542 25TH	\$62,137 MEDIAN	\$89,168 75TH	\$129,652 90TH	\$116,415 THIS ORG · 89TH
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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 NY 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
Colorado Park Housing Corporation	CA	\$306,194	President & Ceo	\$65,738	\$64,675	2023
Orange County Bar Association Charitable	CA	\$306,363	Ceo / Executive Director	\$17,519	\$16,741	2024
New York State Recreation &	NY	\$306,420	Executive Dir.	\$55,000	\$55,000	2024
Padre Pio Academy	CA	\$302,702	Principal	\$20,700	\$20,365	2023
Mariposa Housing Inc	CA	\$307,819	Executive Dir.	\$3,602	\$3,442	2024
Pegasus Therapeutic Riding Center	CA	\$307,891	Executive Dir.	\$93,222	\$89,082	2024
Autism Connection Of Pa	PA	\$301,785	President And Ceo	\$29,280	\$33,268	2023
Poway Valley Water Polo Club Inc	CA	\$301,640	President	\$3,749	\$3,583	2024
Shoreline Public Schools Foundation	WA	\$301,206	Executive Director	\$40,240	\$39,869	2024
Baltimore Zionist District Inc	MD	\$310,449	Executive Di	\$109,000	\$112,773	2024
Boulevard Harambee	MI	\$299,527	President	\$14,243	\$16,750	2023
Salem Arms Community Housing	WA	\$310,832	Executive Director	\$71,600	\$70,941	2024
Packard Group Ii	MI	\$311,555	President	\$18,593	\$21,238	2024
Lakefront Senior Residences Inc	KS	\$312,721	President	\$2,639	\$3,155	2024
The Master's Mission	WA	\$312,909	President	\$96,808	\$95,917	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Discover Sugar River Region Foundation	NH	\$295,525	Executive Director	\$47,953	\$47,737	2025
Environmental Resource Center	ID	\$315,113	Executive Di	\$68,428	\$80,556	2024
Bend Ice	OR	\$315,372	Director	\$1,386	\$1,424	2024
Oregon Agricultural Education Foundation	OR	\$293,154	Director	\$12,259	\$12,274	2025
San Leandro Education Foundation	CA	\$317,348	Executive Director	\$75,000	\$69,822	2025
Brew House Arts	PA	\$292,357	Executive Dir.	\$47,661	\$54,152	2023
Midnight Circus In The Parks	IL	\$292,133	President & Secretary	\$65,000	\$70,718	2024
Citizen Outreach Foundation Inc	NV	\$320,232	Vice President	\$14,000	\$15,530	2024
Northeast States Emergency Consortium Inc	MA	\$289,654	Executive Director	\$89,364	\$88,868	2024
Ocean Beach School District Foundation	WA	\$320,849	Administrator	\$10,200	\$10,404	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **200** organizations. Compensation range \$46–\$530,101; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$305,000); for reference, expenses \$229,250 and assets \$12,851,905.
ROLE MATCH	Paul J Dunphey, reported title " <i>DIRECTOR/PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	89 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Paul J Dunphey) 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 200 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$116,415 is reasonable (approximately the 89th 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.