

118 East 111th Street Corporation

Executive Director / CEO

EIN 133721340
 NY · NTEE T30Z
 FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Susan Wiviott, Executive Director / CEO** (\$18,651) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Susan Wiviott — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30Z).

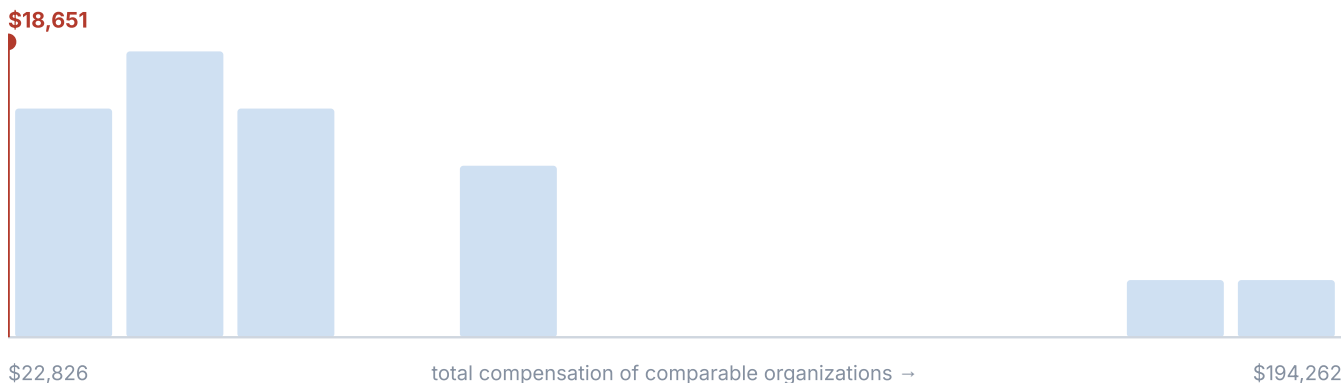
BUDGET Total revenue between \$308,490 and \$690,651 — 0.67x to 1.50x the subject's \$460,434 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30) + NY + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,929	\$38,419	\$50,693	\$76,208	\$114,639	\$18,651
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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
Kopernik Society Of Broome County	NY	\$455,686	Vp/exec. Dir.	\$55,349	\$55,349	2023
The Bunim Fund	NY	\$449,595	Trustee	\$61,509	\$61,509	2023
The Childrens Foundation Of Astor	NY	\$448,665	Executive Vp	\$23,697	\$23,697	2023
Girls On The Run Hudson Valley Inc	NY	\$473,595	Executive Di	\$88,025	\$85,500	2024
Precious Dreams Foundation	NY	\$474,568	Executive Director	\$89,077	\$89,077	2023
The Emma Alyson & Kate Hance	NY	\$484,071	Executive Director	\$48,532	\$47,140	2024
Partnership For Community Development Ltd	NY	\$491,449	Director	\$39,548	\$38,413	2024
Shalom Mountain Inc	NY	\$418,262	Executive Director	\$65,514	\$63,634	2024
Endless Highway Inc	NY	\$512,435	Operations Director	\$82,774	\$80,399	2024
Rehema Home Us Fundraising Inc	NY	\$407,357	Executive Director	\$43,042	\$41,807	2024
Orleans Community Health Foundation Inc	NY	\$534,314	Executive Director	\$45,634	\$44,325	2024
Hearts Of Gold Inc	NY	\$376,784	Ceo	\$179,430	\$174,282	2024
National School Climate Center	NY	\$355,465	Co-executive Director	\$39,570	\$38,435	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Breast Reconstruction Org Inc	NY	\$352,975	Executive Director	\$27,875	\$27,075	2024
Aleh Lemaala Inc	NY	\$573,281	President	\$23,500	\$22,826	2024
Saltexchange Inc	NY	\$591,902	Ceo	\$200,000	\$194,262	2024
Dake Foundation For Children	NY	\$316,350	Executive Director	\$55,847	\$54,245	2024
Living Resources Foundation Inc	NY	\$311,021	Ceo	\$26,209	\$25,457	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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	18 organizations. Compensation range \$22,826–\$194,262; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$460,434); for reference, expenses \$515,454 and assets \$300,594.
ROLE MATCH	Susan Wiviott, reported title "CEO", 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.
OUTLIERS	2 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 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Susan Wiviott) 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 18 similarly situated organizations (Same NTEE sector (T30) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,651 is reasonable (approximately the 0th 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.