

Employee Assistance Program Of Warren

Executive Director / CEO

EIN 141637985
 NY · NTEE F99Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Susan Mcmanus, Executive Director / CEO** (\$108,890) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

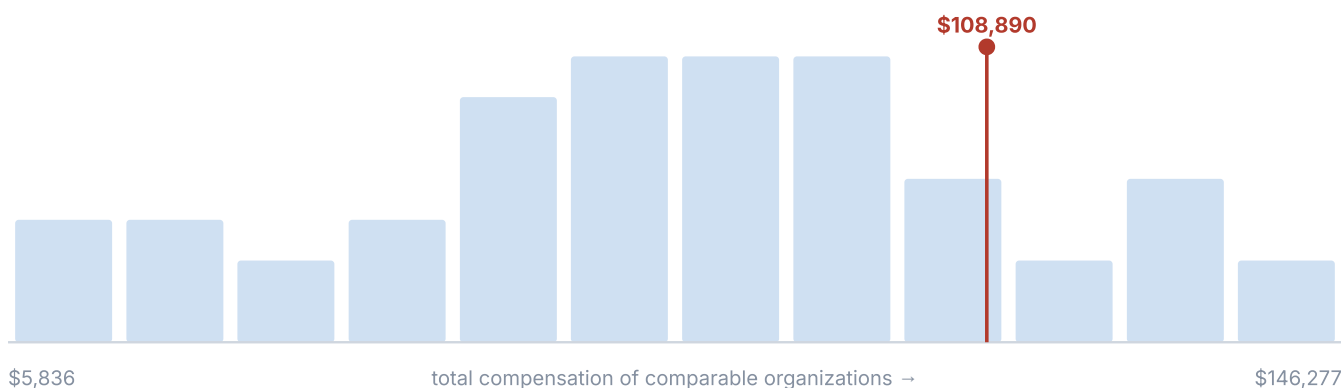
Benchmarked executive: Susan Mcmanus — reported title “EXECUTIVE DIR. EFFECTIVE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (F99Z).
- BUDGET** Total revenue between \$209,187 and \$468,330 — 0.67x to 1.50x the subject's \$312,220 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (F99), nationwide + budget 0.67–1.5x revenue.

50 organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,676	\$56,033	\$77,990	\$96,323	\$126,198	\$108,890
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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
California Chaplain Corps	CA	\$313,397	Exec. Director	\$76,310	\$70,830	2024
Breaking The Silence New Mexico	NM	\$309,573	Executive Dir.	\$63,057	\$72,901	2024
Alliance180 Inc	NY	\$306,877	Founder And Director	\$48,461	\$48,461	2023
Free To Smile Foundation Inc	OH	\$305,209	Executive Director	\$120,260	\$136,915	2024
First Aid Arts	WA	\$304,007	Board Member	\$62,694	\$62,117	2023
Faithbridge Portland	OR	\$320,862	President	\$129,162	\$132,740	2023
St Bernard Parish Adult Drug Court Inc	LA	\$324,421	Daigle	\$58,811	\$71,665	2023
Comeback Yoga	CO	\$325,609	Executive Director	\$106,420	\$109,687	2024
The Ark Foundation	CA	\$297,592	President	\$62,219	\$57,750	2024
How To Read Your Baby	CO	\$295,443	Executive Director	\$88,620	\$91,341	2024
Mental Health News Education Inc	MA	\$290,736	Executive Di	\$103,219	\$97,131	2025
Intentions	NC	\$289,140	Director	\$30,000	\$34,304	2023
Operation Happy Nurse	VA	\$286,417	Founder/principal Officer	\$39,000	\$41,672	2023
ltp International	CA	\$284,778	President	\$86,742	\$82,890	2023
Mental Health Services Of Snohomish	WA	\$283,668	President/ceo, Compass Health	\$29,848	\$28,725	2024
Intouch Outreach Resource Ctr	IN	\$280,000	Executive Director For Programs	\$108,000	\$126,039	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lower Shore Friends Inc	MD	\$277,577	Executive Director	\$64,911	\$67,158	2023
Unity Hall	CA	\$275,819	Chairperson	\$112,628	\$107,627	2023
Insight Treatment Program Inc	AL	\$350,179	Executive Di	\$67,192	\$78,027	2024
Kevins Song A Nonprofit Community	MI	\$351,952	Executive Dir.	\$54,087	\$60,008	2024
Healing Hoofbeats Of Ct Inc	CT	\$271,558	Executive Director	\$78,000	\$80,933	2023
Dmax Foundation	PA	\$269,972	Executive Di	\$100,719	\$111,152	2023
Project Be Free A Nonprofit Corporation	WA	\$371,130	Executive Director (Co-founder)	\$53,216	\$52,726	2023
Living Free Inc	TN	\$377,574	President	\$85,304	\$93,898	2025
Made Of Millions Foundation Inc	NY	\$242,670	Executive Director/chair Of The Board	\$29,073	\$28,239	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 50 organizations. Compensation range \$5,836–\$146,277; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$312,220); for reference, expenses \$277,510 and assets \$270,254.

ROLE MATCH Susan Mcmanus, reported title *"EXECUTIVE DIR. EFFECTIVE"*, 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 2 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	80 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	78 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 Mcmanus) 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 50 similarly situated organizations (Same NTEE sector (F99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,890 is reasonable (approximately the 80th 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.