

# Esther Inc

Executive Director / CEO

EIN 201644135

WI · NTEE T70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katie Olson, Executive Director / CEO** (\$1,154) against **every comparable organization** that fit the selection criteria — **115** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 1<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Katie Olson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T70).

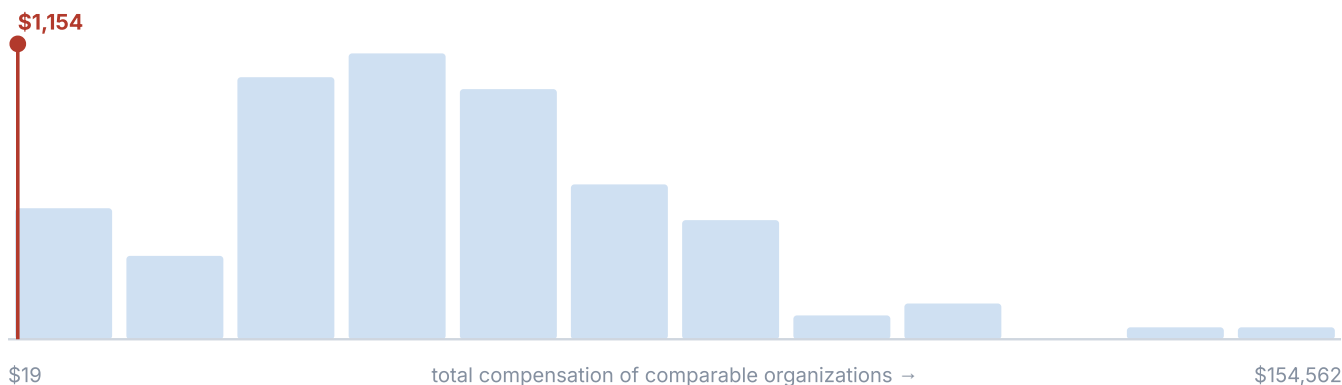
**BUDGET** Total revenue between \$199,198 and \$445,966 — 0.67x to 1.50x the subject's \$297,311 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

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

→ **115** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,812

\$32,873

\$49,319

\$64,557

\$82,150

**\$1,154**

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 1ST
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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 WI 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="#">United Way Of Freeborn County Inc</a>	MN	\$297,884	Executive Director	\$52,000	<b>\$49,199</b>	2024
<a href="#">Beartooth Billings Clinic Foundation</a>	MT	\$298,289	Cfo	\$44,110	<b>\$46,873</b>	2023
<a href="#">Royal Charter Properties-westchester Inc</a>	NY	\$298,768	President	\$68,997	<b>\$61,462</b>	2023
<a href="#">United Way Of Williams County</a>	OH	\$298,919	Former Exec	\$44,898	<b>\$44,360</b>	2025
<a href="#">Quality Of Life Foundation Of Austin Inc</a>	TX	\$295,548	President	\$34,859	<b>\$34,375</b>	2023
<a href="#">East Tn Supporting Foundation</a>	TN	\$299,263	President/ce	\$5,485	<b>\$5,521</b>	2024
<a href="#">United Way Of White County Inc</a>	AR	\$299,403	Executive Director	\$45,000	<b>\$48,434</b>	2024
<a href="#">Community Coalition</a>	PA	\$299,944	Executive Director	\$97,506	<b>\$95,856</b>	2023
<a href="#">River Ridge Farm Trust</a>	OH	\$301,820	Trustee	\$36,125	<b>\$36,637</b>	2024
<a href="#">C &amp; Ws Rustic Hollow Shelter Inc</a>	IA	\$291,954	President	\$49,400	<b>\$51,792</b>	2024
<a href="#">River Valley United Way Inc</a>	AR	\$291,044	Executive Director	\$37,182	<b>\$41,201</b>	2023
<a href="#">United Way Of Jefferson County</a>	OH	\$290,431	Executive Director	\$44,500	<b>\$45,130</b>	2024
<a href="#">Becker County United Way</a>	MN	\$288,508	Executive Director	\$53,500	<b>\$49,314</b>	2025
<a href="#">Alleghany Memorial Hospital Foundation Inc</a>	NC	\$310,604	Executive Director	\$13,679	<b>\$13,534</b>	2024
<a href="#">United Way Of Harvey And Marion Counties Inc</a>	KS	\$311,045	Executive Director	\$68,453	<b>\$70,811</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Community Shares Of Greater Cincinnati</a>	OH	\$311,349	Chief Executive Officer	\$79,454	<b>\$82,959</b>	2023
<a href="#">United Way Of Nelson County</a>	KY	\$282,650	Executive Director	\$25,000	<b>\$26,477</b>	2023
<a href="#">United Way Of Hood County Inc</a>	TX	\$312,480	Exec Dir	\$71,000	<b>\$68,005</b>	2024
<a href="#">The American Amusement Machine</a>	IL	\$313,105	Executive Director	\$15,517	<b>\$14,230</b>	2025
<a href="#">United Way Of South Central Illinois</a>	IL	\$278,145	Executive Dir.	\$61,005	<b>\$59,124</b>	2023
<a href="#">Mecosta - Osceola United Way Inc</a>	MI	\$318,621	Executive Di	\$50,000	<b>\$49,416</b>	2024
<a href="#">Children Of Deaf Adults</a>	CA	\$275,428	Vice-president	\$5,400	<b>\$4,597</b>	2023
<a href="#">United Way Of Illinois Valley</a>	IL	\$319,703	Vice President	\$61,969	<b>\$56,831</b>	2025
<a href="#">United Way Of Columbia County Inc</a>	AR	\$320,695	Executive Di	\$5,003	<b>\$5,385</b>	2024
<a href="#">United Way Of 1000 Lakes</a>	MN	\$326,308	Executive Director	\$63,093	<b>\$61,458</b>	2023

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

## ● Sample, role match & sensitivity

PEER COUNT	115 organizations. Compensation range \$19–\$154,562; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$297,311); for reference, expenses \$169,810 and assets \$271,931. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>

<b>ROLE MATCH</b>	Katie Olson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	1 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	1 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	58 <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 (Katie Olson) 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 115 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,154 is reasonable (approximately the 1<sup>st</sup> 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.