

Lutheran Charities

Executive Director / CEO

EIN 222510574
 NY · NTEE T70Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Melanie Rushforth, Executive Director / CEO** (\$81,828) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

Benchmarked executive: Melanie Rushforth — reported title “CHIEF EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T70Z).

BUDGET Total revenue between \$90,301 and \$202,168 — 0.67x to 1.50x the subject's \$134,779 (the band tightens as size grows).

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

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,582	\$24,167	\$41,856	\$62,457	\$79,348	\$81,828
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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
The Seltzer Family Foundation	NY	\$135,608	Trustee	\$69,484	\$71,536	2023
United Way Of Scott County Indiana Inc	IN	\$137,748	Executive Director	\$32,734	\$37,217	2025
United Way Of Boone County Il	IL	\$139,304	Executive Di	\$58,470	\$65,492	2023
George Rogers Clark Athletic Boosters	KY	\$139,411	Cfo	\$6,943	\$8,499	2023
Caledonia Conservancy Ltd	WI	\$140,610	Executive Director	\$39,984	\$46,211	2024
Clearfield Area United Way	PA	\$128,599	Executive Dir.	\$28,390	\$31,331	2024
United Way Of Chaves County	NM	\$141,197	Executive Director	\$57,644	\$68,612	2024
Money Management Education	WI	\$142,188	President & Ceo	\$21,539	\$24,894	2024
Hector Volunteer Fire Department	MN	\$126,161	Ceo/trustee	\$2,000	\$2,252	2023
Kewanee Area United Way	IL	\$124,676	Executive Director	\$14,560	\$16,309	2023
United Black Fund Inc	DC	\$122,817	President	\$29,490	\$28,638	2024
United Way Of Guernsey And Noble Counties Inc	OH	\$146,754	Exective Director	\$36,278	\$43,778	2023
Mercy Foundation Inc	IL	\$122,424	Director; President & Ceo Thr 7/22	\$1,077,862	\$1,207,317	2023
United Way Of Mon Valley	PA	\$121,791	Executive Di	\$85,414	\$94,262	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Roundup Cowboys Association	TX	\$148,460	President	\$2,874	\$3,182	2024
Cleveland Community Fund	OH	\$151,583	President & Ceo (Thru 9/22)	\$34,728	\$41,908	2023
United Way Of Northwest Connecticut Inc	CT	\$151,914	Executive Dir.	\$44,635	\$46,314	2024
Northwoods United Way	WI	\$115,323	Executive Di	\$18,355	\$21,214	2024
Charitable Foundation Usa	FL	\$115,291	Ceo, Director	\$15,000	\$15,594	2024
United Givers Fund Of Dekalb County	AL	\$154,938	Executive Di	\$28,388	\$33,939	2024
Jennings County United Wayinc	IN	\$112,967	Executive Director	\$52,627	\$61,417	2024
United Way Of Sullivan County Inc	NY	\$110,127	Chief Professional Officer	\$36,587	\$37,668	2023
Sunrise Residential Inc	IL	\$109,508	Residential Man	\$16,500	\$18,481	2023
United Way Of Lapeer County	MI	\$160,411	Prior Exec D	\$34,545	\$39,459	2024
United Way Of Gibson County Inc	IN	\$160,780	Executive Director	\$64,020	\$72,788	2025

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 62 organizations. Compensation range \$2,252–\$1,207,317; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$134,779); for reference, expenses \$207,037 and assets \$2,507,865. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Melanie Rushforth, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	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	90 th
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	79 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 (Melanie Rushforth) 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 62 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,828 is reasonable (approximately the 90th 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.