

# Volunteer Center Of The Lehigh Valley

Executive Director / CEO

EIN 232862188

PA · NTEE S80

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Karen Daly Smith, Executive Director / CEO** (\$78,409) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Karen Daly Smith — 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 (S80).

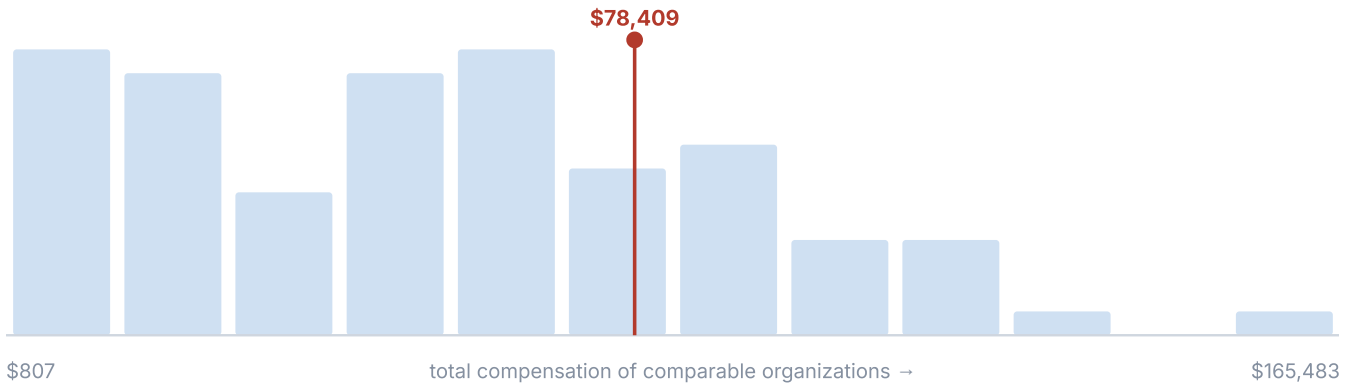
**BUDGET** Total revenue between \$197,049 and \$441,154 — 0.67x to 1.50x the subject's \$294,103 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S80), nationwide + budget 0.67–1.5x revenue.

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

→ **77** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,726	\$25,151	\$54,355	\$79,855	\$104,814	\$78,409
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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 PA 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="#">Spectrum Of Findlay Inc</a>	OH	\$294,496	Executive Di	\$13,750	<b>\$15,035</b>	2023
<a href="#">Most Worshipful Prince Hall Grand Lodge Of Tn</a>	TN	\$292,452	Grand Master	\$12,000	<b>\$12,649</b>	2024
<a href="#">Hillsboro Economic Development Corp</a>	ND	\$295,915	Business Manager	\$8,093	<b>\$9,169</b>	2023
<a href="#">Families First Of Monroe County Inc</a>	WI	\$296,528	Executive Director	\$54,765	<b>\$59,048</b>	2023
<a href="#">Birmingham Bloomfield</a>	MI	\$297,753	Executive Di	\$101,606	<b>\$105,165</b>	2024
<a href="#">The Lutheran Service Society Of New York</a>	NY	\$285,829	Executive Director	\$71,926	<b>\$67,099</b>	2023
<a href="#">Mcleod Alliance</a>	MN	\$285,813	Director	\$66,511	<b>\$65,903</b>	2024
<a href="#">Open Arms Rape Crisis Center &amp; Lgbt Services</a>	TX	\$284,932	Executive Director	\$64,126	<b>\$66,224</b>	2023
<a href="#">Greater Cheyenne Foundation</a>	WY	\$284,004	Secretary	\$47,245	<b>\$50,731</b>	2024
<a href="#">Mining The Truth</a>	TX	\$304,304	President	\$90,000	<b>\$90,278</b>	2024
<a href="#">Columbus Rotary Foundation Inc</a>	OH	\$283,453	Secretary	\$1,438	<b>\$1,572</b>	2023
<a href="#">Kumu Kahua Theatre Inc</a>	HI	\$305,302	Managing Dir	\$73,780	<b>\$66,239</b>	2024
<a href="#">Send Musicians To Prison</a>	TN	\$306,358	President	\$68,100	<b>\$73,901</b>	2023
<a href="#">Onevirginia2021 Foundation</a>	VA	\$281,741	Executive Di	\$95,833	<b>\$92,788</b>	2024
<a href="#">Friends Of The Trail</a>	WA	\$281,741	President, Executive Director, Director	\$101,285	<b>\$88,589</b>	2025
<a href="#">Neighbors Plus</a>	MI	\$309,345	Exec Dir	\$51,008	<b>\$54,355</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sporting Clays For Charity Inc</a>	NJ	\$310,030	Treasurer	\$875	<b>\$807</b>	2023
<a href="#">Gentlemens League</a>	TN	\$310,707	Executive Director	\$9,305	<b>\$10,098</b>	2023
<a href="#">Community Services Agency Of The</a>	DC	\$276,632	Executive Director Thru March 2024	\$112,909	<b>\$99,356</b>	2024
<a href="#">Professional Firefighters Of Lake County Local 3990</a>	FL	\$313,013	President	\$16,817	<b>\$15,842</b>	2024
<a href="#">Senior Center Of Langlade County In</a>	WI	\$270,449	Program Director	\$33,991	<b>\$36,649</b>	2023
<a href="#">North Carolinas Eastern Alliance</a>	NC	\$270,119	President/ceo	\$3,000	<b>\$3,201</b>	2023
<a href="#">Coastal Communities Family Success</a>	NJ	\$267,798	Executive Director	\$75,000	<b>\$69,132</b>	2023
<a href="#">New York Credit Union Foundation</a>	NY	\$321,776	President / Ceo	\$4,771	<b>\$4,323</b>	2024
<a href="#">Gapps Global Alliance To Prevent</a>	WA	\$265,582	Treasurer	\$24,000	<b>\$21,547</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 77 organizations. Compensation range \$807–\$165,483; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$294,103); for reference, expenses \$315,692 and assets \$177,021.

<b>ROLE MATCH</b>	Karen Daly Smith, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	1 peer 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	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	75 <sup>th</sup>
All sources (D + E + F), adjusted	65 <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 (Karen Daly Smith) 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 77 similarly situated organizations (Same NTEE sector (S80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,409 is reasonable (approximately the 73<sup>rd</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.