

Windward Seniors' Day Care Center

Executive Director / CEO

EIN 237367665
 HI · NTEE P71Z
 FY ending 2024-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Michael Gleason, Executive Director / CEO** (\$65,208) against the **2000** closest of **3,896** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Gleason — 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 (P71Z).
BUDGET	Total revenue between \$320,972 and \$718,596 — 0.67x to 1.50x the subject's \$479,064 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

3,896 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$21,131	\$46,308	\$69,451	\$93,230	\$120,708	\$65,208
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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 HI 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
True Connections Community Programs Inc	CA	\$479,066	Executive Dir.	\$360	\$347	2024
Emmanuel Senior Enrichment Center Inc	NC	\$479,033	Executive Director	\$103,813	\$128,405	2022
The River Center Family & Community	NH	\$479,096	Executive Director	\$59,710	\$61,581	2024
Fvca Thrift Inc	WI	\$479,016	Executive Dire	\$30,000	\$36,028	2023
The Association For Independent Living	TX	\$479,216	Executive Director	\$78,830	\$90,677	2023
La Plaza	CO	\$478,802	Executive Di	\$51,003	\$54,625	2024
Green Scene Thrift	PA	\$478,742	Store Manager	\$49,560	\$55,202	2024
Sowhope Org	MI	\$479,496	Corp President And Ceo	\$85,000	\$100,888	2023
Pie In The Sky Community Alliance Inc	FL	\$478,481	Senior Program Manager	\$48,000	\$50,365	2024
Order Our Steps	CA	\$479,696	Owner	\$80,000	\$79,437	2023
Claw Corp	OH	\$478,355	President	\$59,357	\$70,220	2024
The Women's Center Of Tarrant County	TX	\$479,779	President/ceo	\$22,865	\$25,547	2024
Progres Foundation Corporation	CT	\$478,337	Executive Director	\$124,540	\$134,278	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
In His Name - Colleton	SC	\$479,811	Executive Dir.	\$36,000	\$41,948	2024
Family Safety Network Of Cass County Inc	MN	\$478,304	Former Executive Director	\$87,129	\$96,161	2024
Kaitlyns Kloset Mn	MN	\$478,302	Executive Director	\$7,394	\$8,401	2023
Live Thankfully Little Rock	AR	\$478,256	President	\$73,500	\$92,279	2024
Hope Loves Company Inc	NJ	\$479,920	Executive Dir.	\$21,154	\$21,719	2023
For The Need Foundation	CA	\$480,016	Executive Director	\$146,474	\$145,443	2023
Pennsylvania Head Start Association	PA	\$480,077	Executive Di	\$97,728	\$108,854	2024
Southern Ohio Area Task Force On	OH	\$480,087	Executive Director	\$77,302	\$91,449	2024
People Empowered And Communities Enhanc	WA	\$477,905	Executive Director	\$60,018	\$61,791	2023
The Ability Center For Independent	NM	\$477,892	Executive Di	\$75,405	\$90,586	2024
Waiting Under The Willow Foundation	TX	\$480,244	Founder/treasurer/executive Director	\$15,475	\$17,290	2024
Fairvote Washington Foundation	WA	\$477,853	Executive Director	\$4,396	\$4,526	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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	2000 organizations. Compensation range \$288–\$489,913; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$479,064); for reference, expenses \$609,612 and assets \$370,919.
ROLE MATCH	Michael Gleason, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	124 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	54 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	45 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	40 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 (Michael Gleason) 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 13, 2026,

comparing compensation against 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$65,208 is reasonable (approximately the 45th 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 13, 2026.