

Willow Womens Center

Executive Director / CEO

EIN 251847190

PA · NTEE P80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Shelia Constantino, Executive Director / CEO** (\$2,946) against **every comparable organization** that fit the selection criteria — **250** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Shelia Constantino — 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 (P80).
BUDGET	Total revenue between \$183,930 and \$411,784 — 0.67x to 1.50x the subject's \$274,523 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

250 organizations qualified on sector, size, and geography → **250** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,946	\$30,107	\$52,321	\$70,915	\$84,774	\$2,946
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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
Pikes Peak Elder Justice Center	CO	\$275,074	Executive Director	\$74,870	\$71,990	2024
Soulumination	WA	\$273,712	Executive Director	\$92,084	\$85,114	2023
Knife Chief Buffalo Nation Society	SD	\$276,827	President	\$1,500	\$1,660	2024
Learning 4 Life Farm	OH	\$272,001	Co-director	\$6,010	\$6,572	2023
Veterans In Transition Inc	OH	\$277,585	President	\$21,240	\$22,559	2024
At Home In Darieninc	CT	\$271,208	Executive Di	\$96,827	\$91,038	2024
Community Counts	AZ	\$269,205	Executive Director	\$34,380	\$34,135	2023
Love Inc Of Greater Cushing	OK	\$279,938	Executive Dir.	\$33,296	\$36,765	2024
Prosumers International	TX	\$280,057	Executive Director	\$51,000	\$51,157	2024
Beyond Survival	WA	\$268,091	Executive Di	\$46,304	\$40,499	2025
St Croix Mission Outreach Inc	VI	\$281,266	Executive Director	\$65,000	\$65,000	2024
Stirrups N Strides Therapeutic Riding	FL	\$281,514	Officer, Executive Directo	\$29,867	\$28,136	2024
The Next Stop Foundation Inc	GA	\$281,534	President	\$39,900	\$40,230	2024
Ladies In Power	CA	\$267,435	Ceo/director	\$13,333	\$11,886	2023
Homeless Veterans Services Of Dallas Inc	TX	\$281,631	President	\$17,000	\$17,556	2023
Educate Ya Inc	OR	\$267,011	Executive Dir.	\$61,944	\$57,684	2024
Harrisburg Cultural & Social Servic	MS	\$282,173	Executive Di	\$21,000	\$23,454	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Camp Koinonia Foundation Inc	TN	\$266,596	Past Executive Director	\$87,125	\$91,834	2024
City Of Refuge Pulaski Inc	VA	\$282,653	President	\$18,000	\$17,428	2024
Muslim Family Services Of Colorado	CO	\$283,497	Executive Director	\$37,550	\$37,172	2023
Esther Single Mother Outreach	FL	\$265,496	President	\$32,300	\$30,428	2024
Lifeforce In Later Years Inc	NY	\$264,919	Executive Director	\$67,960	\$63,399	2023
Inspire Continuing Care	IL	\$284,691	Executive Director	\$39,600	\$40,193	2023
The Human-animal Bond Inc	WV	\$264,174	Manager	\$12,000	\$13,029	2024
Association For Texas Advocates Inc	TX	\$285,334	Executive Director	\$63,333	\$63,528	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.

● Sample, role match & sensitivity

PEER COUNT	250 organizations. Compensation range \$608–\$380,012; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$274,523); for reference, expenses \$218,826 and assets \$547,482.
ROLE MATCH	Shelia Constantino, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	3 rd

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 (Shelia Constantino) 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 250 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,946 is reasonable (approximately the 3rd 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.