

Lane Rmc Foundation

Executive Director / CEO

EIN 260217428

LA · NTEE E19

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Theresa Payment, Executive Director / CEO** (\$78,842) against **every comparable organization** that fit the selection criteria — **125** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Theresa Payment — 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 (E19).

BUDGET Total revenue between \$35,215 and \$78,840 — 0.67x to 1.50x the subject's \$52,560 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

125 organizations qualified on sector, size, and geography → **125** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,711	\$12,867	\$28,708	\$47,052	\$116,109	\$78,842
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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 LA 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
St Joseph Medical Center Of Ft Wayne	IN	\$52,232	Director	\$13,339	\$12,408	2024
Beth Israel Deaconess Department Of	MA	\$52,224	Director (Ex-officio) (Hmfp Ceo)	\$109,829	\$87,058	2024
Mclaren Hospice And Home Care Foundation	MI	\$52,124	Mhmg Ceo & President	\$51,610	\$46,989	2024
Dermatology Pa Foundation	VA	\$53,007	Director	\$3,611	\$3,166	2023
Leonard Parker Pool Institute For Health	PA	\$52,041	Executive Director	\$20,859	\$18,891	2023
Healthcare And Wellness Foundation	MN	\$51,864	President/ceo	\$40,349	\$36,207	2023
Michigan Emergency Services	MI	\$51,791	President	\$100,585	\$94,285	2023
Pioneer Memorial Foundation	SD	\$51,683	Cfo-pioneer Mem'l Hospital	\$16,468	\$16,032	2024
Jchc Real Estate Inc	NE	\$51,610	Ceo (Thru 08/24)	\$34,663	\$32,887	2024
Foundation For America's Blood Centers	DC	\$51,474	Chief Executive Officer	\$56,289	\$43,571	2024
Empire Health Community Advocacy Fund	WA	\$51,395	President	\$80,622	\$65,552	2023
Maxis Health System	MI	\$53,832	Director; President & Ceo	\$131,452	\$123,219	2023
Healthpoint Cares	WA	\$53,862	Secretary & Ceo	\$23,421	\$18,497	2024
Planetree Health Library	CA	\$50,933	Executive Director	\$60,000	\$47,052	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Weinstein Hospice Foundation Inc	GA	\$50,932	Ceo And President	\$18,398	\$16,800	2023
Vna Of Care New England Foundation	RI	\$54,490	Director - President/ceo/cne	\$32,601	\$27,575	2024
Faulkton Area Medical Center Foundation	SD	\$54,589	Foundation Coordinator	\$2,249	\$2,189	2024
Homecare & Hospice Foundation Inc	NY	\$54,636	Chief Executive Officer	\$22,269	\$18,275	2023
Pace Georgia Inc	GA	\$50,414	Ceo	\$7,717	\$6,845	2024
Park County Cancer Alliance	MT	\$50,351	Board Member	\$1,600	\$1,521	2024
Christian Living Services	MI	\$55,000	Chief Strategy Officer	\$31,282	\$28,482	2024
Graniteone Health	NH	\$55,000	Trustee/coo/cmc Ceo	\$351,171	\$286,028	2024
Rapha Ministries Inc	KY	\$49,495	Executive Di	\$8,288	\$7,854	2024
Eagleville Foundation	PA	\$55,788	Ceo	\$49,195	\$43,275	2024
Community Memorial Hospital Medical	IA	\$49,222	Market President Regional Hospitals	\$30,939	\$30,765	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA cost of living and 2023 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 LA 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 125 organizations. Compensation range \$33–\$1,480,523; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$52,560); for reference, expenses \$110,833 and assets \$138,672. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Theresa Payment, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	72 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	84 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	94 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 (Theresa Payment) 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 125 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,842 is reasonable (approximately the 84th 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.