

Pioneer Memorial Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Anne Christiansen, Executive Director / CEO** (\$16,468) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Anne Christiansen — reported title “CFO-PIONEER MEM'L HOSPITAL”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E11).

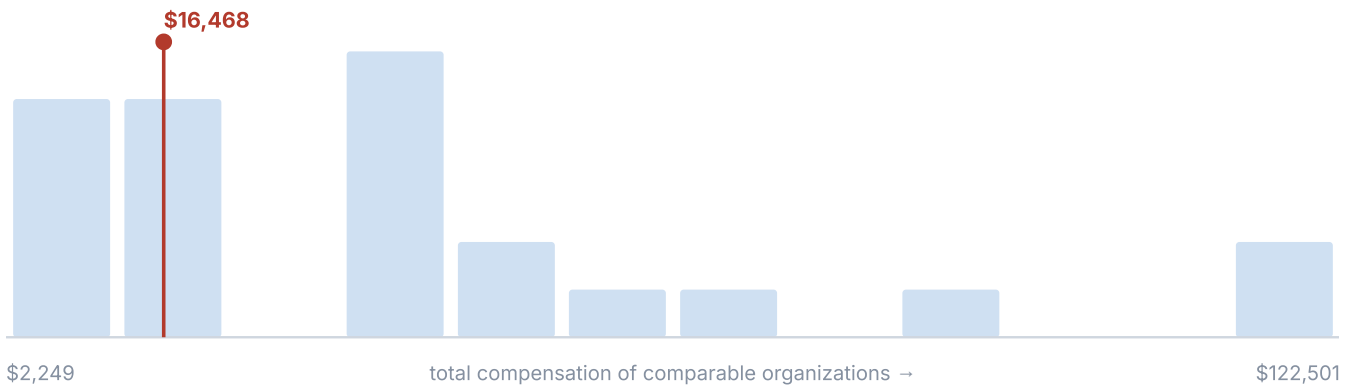
BUDGET Total revenue between \$34,627 and \$77,524 — 0.67x to 1.50x the subject's \$51,683 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography

→ **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,950	\$18,014	\$33,781	\$48,270	\$85,491	\$16,468
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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 SD 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
Jchc Real Estate Inc	NE	\$51,610	Ceo (Thru 08/24)	\$34,663	\$33,781	2024
Mclaren Hospice And Home Care Foundation	MI	\$52,124	Mhmg Ceo & President	\$51,610	\$48,268	2024
Beth Israel Deaconess Department Of	MA	\$52,224	Director (Ex-officio) (Hmfp Ceo)	\$109,829	\$89,426	2024
Weinstein Hospice Foundation Inc	GA	\$50,932	Ceo And President	\$18,398	\$17,256	2023
Faulkton Area Medical Center Foundation	SD	\$54,589	Foundation Coordinator	\$2,249	\$2,249	2024
Homecare & Hospice Foundation Inc	NY	\$54,636	Chief Executive Officer	\$22,269	\$18,772	2023
Columbus County Hospital Foundation Inc	NC	\$57,088	Ceo	\$51,560	\$48,272	2024
Bon Secours Community Hospital Foundation	NY	\$59,079	Ceo - Bschs	\$85,192	\$69,753	2024
Hancock County Health System Foundation	IA	\$59,425	Foundation Director	\$4,615	\$4,579	2024
Ahp Foundation	VA	\$43,849	President/ceo	\$46,042	\$41,471	2023
Dallas County Indigent Care	TX	\$59,611	Chair/president	\$131,276	\$122,501	2023
Young And Brave Inc	CA	\$60,195	Executive Director	\$7,395	\$5,786	2024
Harrisburg Medical Center Foundation	IL	\$41,100	President/ceo	\$128,446	\$114,420	2024
Jc Blair Memorial Hospital Foundation	PA	\$37,830	President	\$13,159	\$12,242	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Shadyside Hospital Supporting Foundation	PA	\$66,261	Senior Advisor (Until 06/24)	\$13,186	\$11,608	2025
Tosa Foundation	TX	\$36,125	Director/president	\$20,842	\$18,891	2024
Kalispell Regional Medical	MT	\$36,004	System Co-ceo	\$43,294	\$42,286	2024
The Ecumenical Center Foundation	TX	\$36,000	Executive Director	\$23,322	\$21,139	2024
Nevada Donor Network Foundation	NV	\$69,156	President/ceo, Nevada Dono	\$40,295	\$36,598	2024
Whittier Street Health Center Realty	MA	\$70,720	President/ceo	\$40,157	\$33,663	2023
Morgan Medical Center Foundation	GA	\$72,687	Member/hospi	\$64,464	\$58,731	2024
Windom Area Hospital Foundation Inc	MN	\$76,209	Business Development Director	\$43,444	\$37,894	2025
Athol Memorial Hospital Nmtc Holdings	MA	\$77,252	Former President/ceo	\$26,970	\$21,960	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 23 organizations. Compensation range \$2,249–\$122,501; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$51,683); for reference, expenses \$9,283 and assets \$577,946. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Anne Christiansen, reported title " <i>CFO-PIONEER MEM'L HOSPITAL</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	22 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	17 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 (Anne Christiansen) 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 23 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,468 is reasonable (approximately the 22nd 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.