

# The Lung Transplant Foundation

Executive Director / CEO

EIN 262484253  
 NC · NTEE G450  
 FY ending 2024-09-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Amy Skiba, Executive Director / CEO** (\$123,869) against **every comparable organization** that fit the selection criteria — **328** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

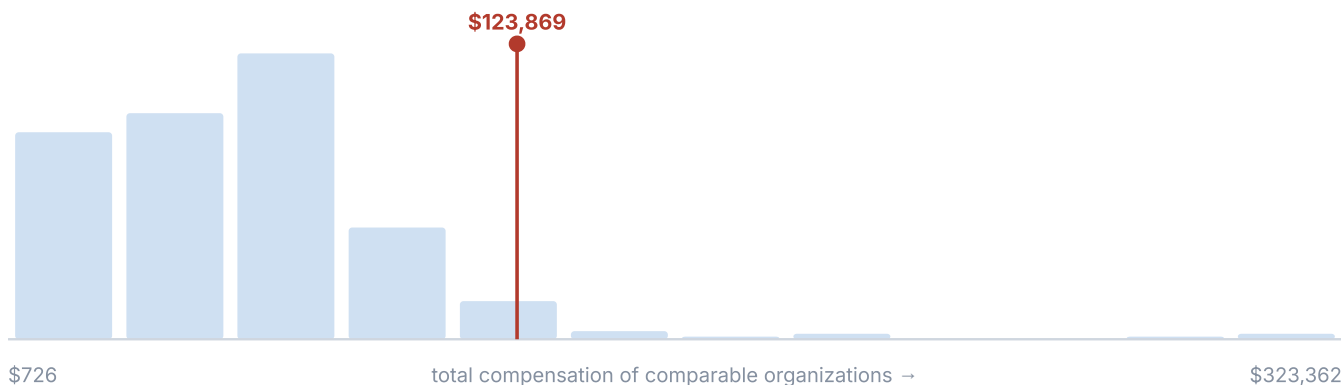
**Benchmarked executive:** Amy Skiba — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (G450).
BUDGET	Total revenue between \$179,561 and \$402,003 — 0.67x to 1.50x the subject's \$268,002 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (G), nationwide + budget 0.67–1.5x revenue.

**328** organizations qualified on sector, size, and geography → **328** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,436	\$29,691	\$55,651	\$76,318	\$95,328	<b>\$123,869</b>
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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 NC 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="#">Hope Happens Inc</a>	MO	\$267,866	Dir. Of Marketing & Commun	\$37,421	<b>\$38,359</b>	2024
<a href="#">Biomedical Research Institute Of</a>	NJ	\$267,661	Key Employee	\$50,035	<b>\$43,235</b>	2024
<a href="#">Theos Village The Tbck Foundation</a>	PA	\$268,612	President Secretary	\$15,000	<b>\$14,904</b>	2023
<a href="#">Empowering Epilepsy</a>	OH	\$268,660	Executive Dir.	\$72,685	<b>\$74,506</b>	2024
<a href="#">Illinois Spina Bifida Association</a>	IL	\$268,679	Executive Director	\$88,556	<b>\$86,747</b>	2023
<a href="#">Gaucher Community Alliance</a>	PA	\$268,783	Co-president	\$56,125	<b>\$55,768</b>	2023
<a href="#">Epilepsy Foundation Of Wisconsin Inc</a>	WI	\$267,012	Executive Dir.	\$68,238	<b>\$68,971</b>	2024
<a href="#">Act For Multiple Sclerosis</a>	CA	\$266,890	Executive Di	\$62,400	<b>\$52,148</b>	2024
<a href="#">Heartbeat International Foundation Inc</a>	FL	\$266,644	Executive Director	\$100,000	<b>\$90,918</b>	2024
<a href="#">The Autism Society Of Hawaii</a>	HI	\$266,429	Executive Director	\$62,251	<b>\$55,533</b>	2023
<a href="#">Hope For Children Research Found</a>	NJ	\$266,013	Director	\$92,503	<b>\$79,931</b>	2024
<a href="#">All In For Miller Inc</a>	GA	\$265,432	Treasurer	\$36,000	<b>\$35,032</b>	2024
<a href="#">Tatton Brown Rahman Syndrome Community Inc</a>	NY	\$270,669	Executive Director	\$78,930	<b>\$69,027</b>	2024
<a href="#">Lymphangiomas &amp; Gorhams Disease Alliance Inc</a>	FL	\$271,042	Executive Director	\$35,930	<b>\$32,667</b>	2024
<a href="#">North Carolina Aids Action Network</a>	NC	\$264,894	Executive Dir.	\$120,750	<b>\$120,750</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Tanner Foundation For Neurological</a>	AL	\$264,855	Executive Director	\$62,308	<b>\$65,146</b>	2024
<a href="#">Joe Beretta Foundation</a>	TN	\$271,831	Executive Director	\$62,391	<b>\$63,470</b>	2024
<a href="#">5 Under 40 Foundation Corp</a>	NY	\$271,985	President	\$46,154	<b>\$41,555</b>	2023
<a href="#">Down Syndrome Network Inc</a>	AZ	\$263,264	Executive Director	\$77,200	<b>\$73,977</b>	2023
<a href="#">Down Syndrome Association Of</a>	VA	\$273,601	Executive Director	\$48,359	<b>\$45,189</b>	2024
<a href="#">Mesquite Cancer Help Society</a>	NV	\$262,030	Executive Administrator	\$12,075	<b>\$11,714</b>	2024
<a href="#">The Color Of Autism Foundation</a>	MI	\$262,020	Chief Executive Officer	\$85,300	<b>\$87,727</b>	2023
<a href="#">Sister2sister</a>	NJ	\$261,907	President	\$28,810	<b>\$25,630</b>	2023
<a href="#">Hope Lives The Lydia Dody Breast</a>	CO	\$261,871	Executive Di	\$71,880	<b>\$66,705</b>	2024
<a href="#">Xlh Network Inc</a>	NY	\$261,780	Executive Director	\$64,080	<b>\$56,040</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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** 328 organizations. Compensation range \$726–\$323,362; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$268,002); for reference, expenses \$218,514 and assets \$195,420.

<b>ROLE MATCH</b>	Amy Skiba, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	7 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Amy Skiba) 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 328 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$123,869 is reasonable (approximately the 97<sup>th</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.