

# Qigong Sensory Training Institute

Executive Director / CEO

EIN 263181272

OR · NTEE H84

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Elliott, Executive Director / CEO** (\$48,476) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

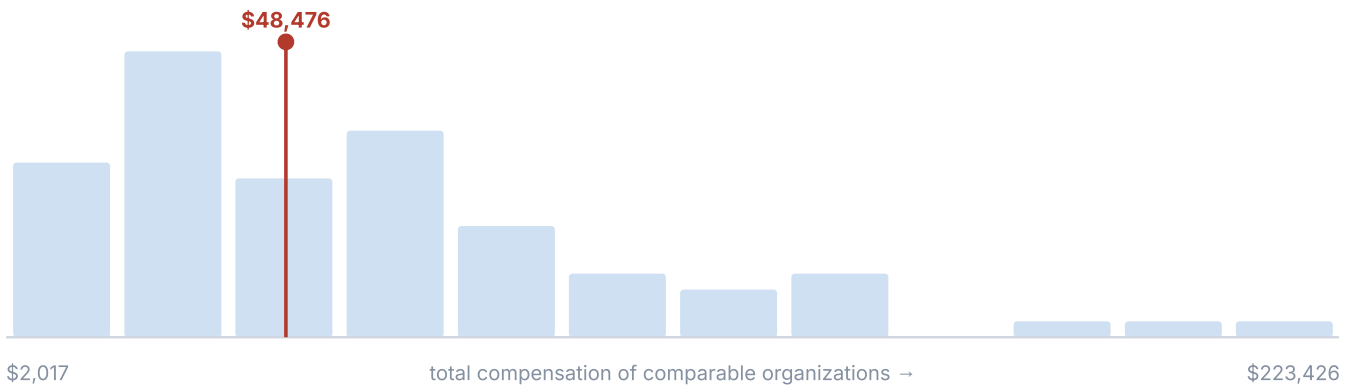
**Benchmarked executive:** Matthew Elliott — reported title “PRESIDENT/CEO BOARD CHAIR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (H84).
BUDGET	Total revenue between \$111,469 and \$249,559 — 0.67x to 1.50x the subject's \$166,373 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

**73** organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,251	\$28,889	\$55,790	\$86,297	\$124,913	\$48,476
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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 OR 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="#">International Neuroethics Society</a>	DC	\$166,640	Executive Director	\$79,718	<b>\$75,329</b>	2024
<a href="#">Rory David Deutsch Foundation</a>	IL	\$167,230	Vice President	\$25,540	<b>\$27,038</b>	2024
<a href="#">Seneca Diabetes Foundation</a>	NY	\$167,496	Secretary/tr	\$48,989	<b>\$49,077</b>	2023
<a href="#">Ellyn Satter Institute Inc</a>	WI	\$169,831	Exec. Dir. &	\$60,306	<b>\$67,820</b>	2024
<a href="#">Hope 365</a>	MI	\$171,372	Director	\$53,595	<b>\$61,328</b>	2023
<a href="#">The Center For Neurosciences Foundation</a>	AZ	\$171,746	Director Of Fundraising And Operations	\$63,025	<b>\$65,269</b>	2024
<a href="#">Balanced Budget Now</a>	VA	\$172,594	President	\$54,300	<b>\$56,457</b>	2024
<a href="#">Cardiac Surgery Clinical Research Center</a>	IL	\$173,860	Researcher	\$136,000	<b>\$143,976</b>	2024
<a href="#">Hawaii Medical Foundation</a>	HI	\$157,240	Executive Administrator	\$2,822	<b>\$2,801</b>	2023
<a href="#">Pediatric Hydrocephalus Foundation Inc</a>	NJ	\$156,880	President	\$30,345	<b>\$29,175</b>	2024
<a href="#">Breast Cancer Research And Assistance Fund</a>	AZ	\$155,484	President	\$29,590	<b>\$30,644</b>	2024
<a href="#">Faculty Student Association Of The State</a>	NY	\$177,373	Chief Executive Officer	\$235,690	<b>\$223,426</b>	2025
<a href="#">The Alliance For Longevity Initiatives</a>	VA	\$155,110	President	\$12,750	<b>\$13,256</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Harlan E Moore Heart Research Foundation</a>	IL	\$178,150	President/treasurer	\$81,250	<b>\$88,556</b>	2023
<a href="#">Rampy Ms Research Foundation</a>	AR	\$154,261	President/ex	\$65,000	<b>\$81,000</b>	2023
<a href="#">Mcdougall Research &amp; Education</a>	CA	\$153,036	President	\$25,000	<b>\$23,932</b>	2023
<a href="#">Partnership For Achieving Total</a>	LA	\$152,961	Executive Director/board	\$25,330	<b>\$29,260</b>	2025
<a href="#">Parent's Guide To Cord Blood</a>	MD	\$152,063	Executive Director	\$103,885	<b>\$104,584</b>	2024
<a href="#">Prostate Action Inc</a>	NY	\$150,921	Secretary	\$11,250	<b>\$11,270</b>	2023
<a href="#">Humanology &amp; Health Science Inc</a>	CA	\$184,661	President	\$150,000	<b>\$143,596</b>	2023
<a href="#">Movement Disorders Foundation</a>	CO	\$147,641	Executive Director	\$55,750	<b>\$59,265</b>	2023
<a href="#">Dayton Veterans Affairs Research &amp; Educa</a>	OH	\$147,034	Executive Director	\$22,275	<b>\$26,156</b>	2023
<a href="#">Wallace Rheumatic Disease Foundation</a>	CA	\$146,836	President	\$20,000	<b>\$18,597</b>	2024
<a href="#">Karmanos Cancer Foundation</a>	MI	\$186,501	Board Member/president Kcc	\$38,067	<b>\$42,310</b>	2024
<a href="#">Sleep Education Consortium</a>	TX	\$188,166	Director	\$5,000	<b>\$5,386</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	73 organizations. Compensation range \$2,017–\$223,426; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$166,373); for reference, expenses \$160,183 and assets \$566,685.
ROLE MATCH	Matthew Elliott, reported title "PRESIDENT/CEO BOARD CHAIR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	36 <sup>th</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 (Matthew Elliott) 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 73 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,476 is reasonable (approximately the 42<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.