

Pediatric Hydrocephalus Foundation Inc

Executive Director / CEO

EIN 264582806

NJ · NTEE H124

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kimberly Illions, Executive Director / CEO** (\$30,345) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

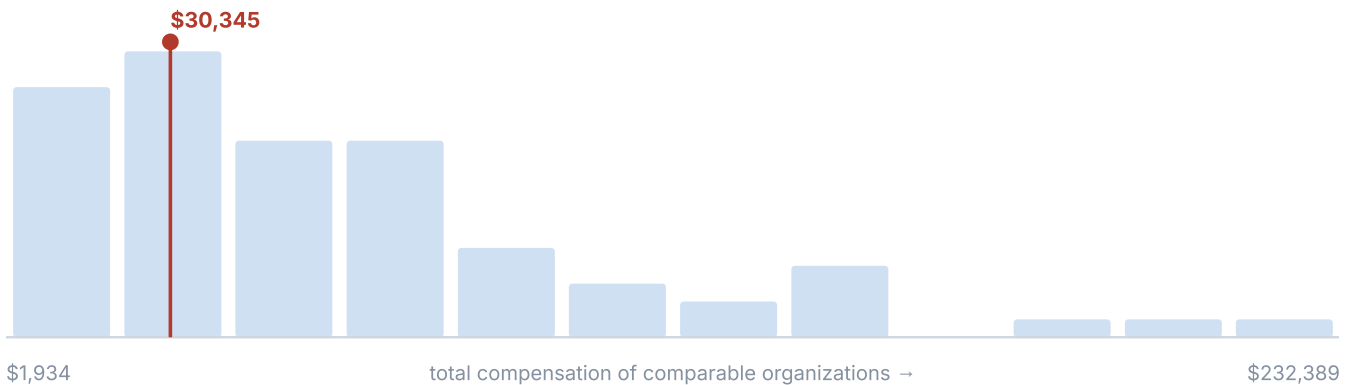
Benchmarked executive: Kimberly Illions — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (H124).
BUDGET	Total revenue between \$105,109 and \$235,320 — 0.67x to 1.50x the subject's \$156,880 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,681	\$27,205	\$51,703	\$78,351	\$130,768	\$30,345
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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 NJ 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
Hawaii Medical Foundation	HI	\$157,240	Executive Administrator	\$2,822	\$2,913	2023
Breast Cancer Research And Assistance Fund	AZ	\$155,484	President	\$29,590	\$31,873	2024
The Alliance For Longevity Initiatives	VA	\$155,110	President	\$12,750	\$13,788	2024
Rampy Ms Research Foundation	AR	\$154,261	President/ex	\$65,000	\$84,250	2023
Mcdougall Research & Education	CA	\$153,036	President	\$25,000	\$24,892	2023
Partnership For Achieving Total	LA	\$152,961	Executive Director/board	\$25,330	\$30,434	2025
Parent's Guide To Cord Blood	MD	\$152,063	Executive Director	\$103,885	\$108,780	2024
Prostate Action Inc	NY	\$150,921	Secretary	\$11,250	\$11,722	2023
Movement Disorders Foundation	CO	\$147,641	Executive Director	\$55,750	\$61,642	2023
Qigong Sensory Training Institute	OR	\$166,373	President/ceo Board Chair	\$48,476	\$50,421	2024
International Neuroethics Society	DC	\$166,640	Executive Director	\$79,718	\$78,351	2024
Dayton Veterans Affairs Research & Educa	OH	\$147,034	Executive Director	\$22,275	\$27,205	2023
Wallace Rheumatic Disease Foundation	CA	\$146,836	President	\$20,000	\$19,343	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rory David Deutsch Foundation	IL	\$167,230	Vice President	\$25,540	\$28,122	2024
Seneca Diabetes Foundation	NY	\$167,496	Secretary/tr	\$48,989	\$51,045	2023
Ellyn Satter Institute Inc	WI	\$169,831	Exec. Dir. &	\$60,306	\$70,541	2024
Hope 365	MI	\$171,372	Director	\$53,595	\$63,789	2023
The Center For Neurosciences Foundation	AZ	\$171,746	Director Of Fundraising And Operations	\$63,025	\$67,887	2024
Balanced Budget Now	VA	\$172,594	President	\$54,300	\$58,722	2024
Cure Tay-sachs Foundation	AZ	\$141,059	President	\$48,000	\$51,703	2024
Affinity Partners Network Inc	NJ	\$140,894	President/ceo	\$30,040	\$30,927	2023
Cardiac Surgery Clinical Research Center	IL	\$173,860	Researcher	\$136,000	\$149,751	2024
Acls And Lacs Committee	CA	\$138,380	President	\$30,000	\$29,014	2024
Down Syndrome Foundation Of	CA	\$137,654	Treasurer	\$72,600	\$72,288	2023
Faculty Student Association Of The State	NY	\$177,373	Chief Executive Officer	\$235,690	\$232,389	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	69 organizations. Compensation range \$1,934–\$232,389; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$156,880); for reference, expenses \$199,218 and assets \$290,113.
ROLE MATCH	Kimberly Illions, reported title "President", 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	32 nd
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	30 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 (Kimberly Illions) 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 69 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$30,345 is reasonable (approximately the 32nd 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.