

Northwoods Alliance For Temporary

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Abbey Dall Lukowski, Executive Director / CEO** (\$68,900) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

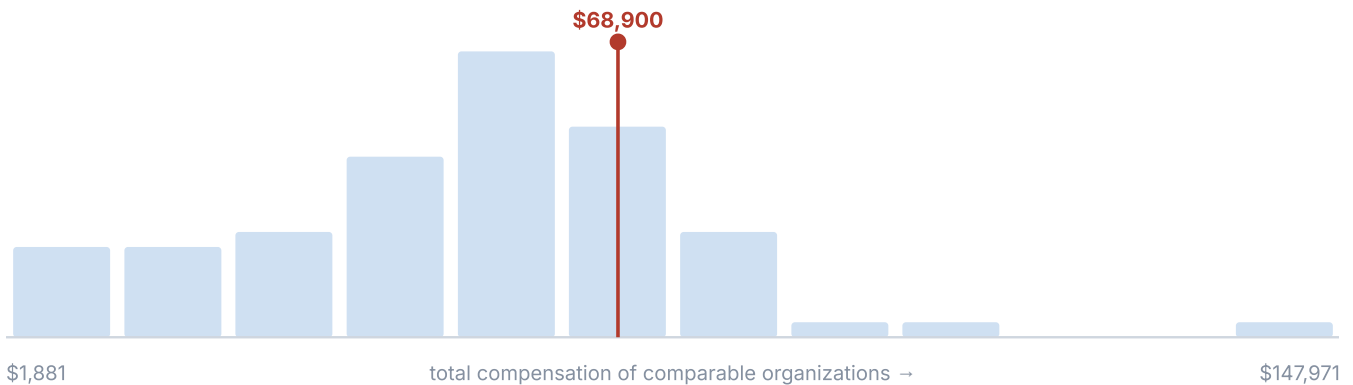
Benchmarked executive: Abbey Dall Lukowski — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L41).
BUDGET	Total revenue between \$195,037 and \$436,650 — 0.67x to 1.50x the subject's \$291,100 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L41), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,239	\$36,281	\$55,644	\$67,703	\$77,550	\$68,900
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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 WI 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
The Bridge Emergency Shelter	CO	\$292,868	Executive Director	\$31,979	\$29,361	2024
Samaritan Homeless Interim Program Inc	NJ	\$288,831	Founding Executive Director	\$81,147	\$69,374	2024
North Alabama Coalition For The Homeless	AL	\$293,797	Executive Director	\$59,522	\$61,572	2024
Gloucester United Emergency Shelter Team	VA	\$293,805	Executive Director	\$7,915	\$7,318	2024
Bethany House Inc	NY	\$287,235	Director	\$57,700	\$49,924	2024
The Winter Sanctuary Inc	OH	\$286,321	Executive Di	\$41,577	\$42,166	2024
Family Promise Of Davie County	NC	\$297,242	Executive Director	\$65,645	\$63,273	2025
Washtenaw Housing Alliance	MI	\$284,243	Executive Di	\$103,370	\$105,180	2023
Family Promise Of Bradley County	TN	\$282,567	Executive Director	\$52,525	\$52,866	2024
Dupage Housing Solutions Inc	IL	\$282,438	President & Ceo	\$7,460	\$7,023	2024
Lifeboat Alliance Ltd	IL	\$300,660	Executive Dir.	\$58,850	\$57,035	2023
Community Homeless Outreach	TN	\$280,112	Director	\$53,989	\$55,945	2023
The Haven Of Manitowoc County Inc	WI	\$278,915	Executive Director	\$62,250	\$62,250	2024
Helping Hands-interfaith Coalition For	NY	\$278,522	Executive Director	\$68,499	\$59,268	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gateway House Inc	DE	\$277,511	Executive Director	\$73,489	\$70,936	2023
Metro Womens Center	MN	\$273,758	Center Director	\$58,826	\$54,223	2025
Murfreesboro Rescue Mission Inc	TN	\$271,580	Executive Di	\$46,800	\$47,104	2024
Audrain County Shelter Resource Coalition	MO	\$270,203	Director	\$54,158	\$54,925	2024
Rainbow Place Shelter For Homeless	MD	\$315,710	Executive Director (Through 1/2023)	\$73,500	\$67,740	2023
Covenant International Foundation	NY	\$266,283	President & Ceo As Of Feb 2023	\$37,308	\$33,234	2023
Lumen Fidelis	WA	\$319,859	President	\$23,381	\$20,044	2024
Emmaus House Of Saginaw Inc	MI	\$320,614	Executive Di	\$61,196	\$60,481	2024
Geauga Faith Rescue Mission Inc	OH	\$261,428	Executive Director	\$55,250	\$56,032	2024
Family Promise Of Grayson County	TX	\$260,437	Executive Di	\$57,780	\$55,343	2024
Robins Home Inc	PA	\$323,390	Executive Dir.	\$75,600	\$74,321	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **74** organizations. Compensation range \$1,881–\$147,971; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$291,100); for reference, expenses \$387,765 and assets \$695,228.
ROLE MATCH	Abbey Dall Lukowski, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	78 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	76 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 (Abbey Dall Lukowski) 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 10, 2026, comparing compensation against 74 similarly situated organizations (Same NTEE sector (L41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,900 is reasonable (approximately the 78th 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 10, 2026.