

Walking For Kids Foundation

Executive Director / CEO

EIN 271663818

MS · NTEE T12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Donald John Gregory, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

Benchmarked executive: Donald John Gregory — 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 (T12).

BUDGET Total revenue between \$309,305 and \$692,475 — 0.67x to 1.50x the subject's \$461,650 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T12), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography

→ **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,795

\$20,921

\$53,232

\$74,084

\$98,552

\$30,000



■ 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 MS 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 Reece Foundation Corp	NY	\$461,599	Executive Director	\$49,020	\$40,947	2023
Goodwill Industries Foundation Of	OH	\$459,918	President/ceo	\$22,151	\$21,687	2023
Dan Pastorini Charity	TX	\$463,541	Executive Director	\$80,875	\$72,638	2024
Central Washington Catholic Foundation	WA	\$457,811	Executive Director	\$87,846	\$70,617	2024
Los Charros Foundation Inc	AZ	\$456,609	Executive Director	\$27,000	\$23,315	2024
The Link Of Northern Kandiyohi County	MN	\$449,690	Executive Dir.	\$60,000	\$53,232	2024
The Vecna Cares Charitable Trust	MA	\$480,181	Executive Director	\$127,167	\$105,634	2023
Little Warrior Foundation Inc	WI	\$436,622	Secretary	\$9,000	\$8,439	2024
Believe In Dreams	OH	\$489,896	Executive Director	\$53,623	\$50,994	2024
Sam's Fans	OH	\$489,907	Executive Di	\$32,917	\$31,303	2024
Dan And Ellen Zelman Family Foundation	OH	\$491,873	Treasurer Thru 11/18/2022	\$40,331	\$39,487	2023
Vibrant Places Inc	FL	\$428,506	Dir., Secretary	\$143,473	\$121,016	2024
The Jordan Porco Foundation	CT	\$427,562	Executive Director (Until 8/2024)	\$104,149	\$87,678	2024
Russian Leadership Ministries	IL	\$425,671	President	\$51,100	\$46,438	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Simama International	CA	\$498,098	Director	\$48,500	\$38,714	2023
Avenues For Autism	OH	\$422,752	Executive Di	\$100,000	\$95,098	2024
Hopkins Education Foundation	MN	\$421,739	Executive Director	\$59,000	\$50,995	2025
Nehemiah Charitable Fund	CA	\$419,513	Ceo	\$103,320	\$80,105	2024
Sobel Family Supporting Foundation Inc	NJ	\$418,402	Treasurer/assistant Secretary	\$49,655	\$40,982	2023
Jacobs Well Inc	IN	\$408,480	Director	\$14,000	\$13,256	2024
12-31	TX	\$406,624	Executive Director	\$62,000	\$55,685	2024
Kol Yehuda Inc	NY	\$401,362	President	\$74,378	\$62,128	2023
Warwick Education Foundation	PA	\$527,086	Executive Director	\$35,000	\$32,264	2023
Action For Autism	MO	\$530,494	Executive Di	\$58,000	\$56,786	2023
Jamie's Dream Team	PA	\$392,421	President	\$21,600	\$19,340	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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 55 organizations. Compensation range \$1,222–\$341,908; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$461,650); for reference, expenses \$438,450 and assets \$75,697.

ROLE MATCH	Donald John Gregory, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 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	29 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	20 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 (Donald John Gregory) 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 55 similarly situated organizations (Same NTEE sector (T12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 29th 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.