

Wescoe Foundation For Pulmonary Fibrosis

Executive Director / CEO

EIN 274464618
 PA · NTEE H12
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Wescoe Singley, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 41st percentile of comparable organizations

within the typical range

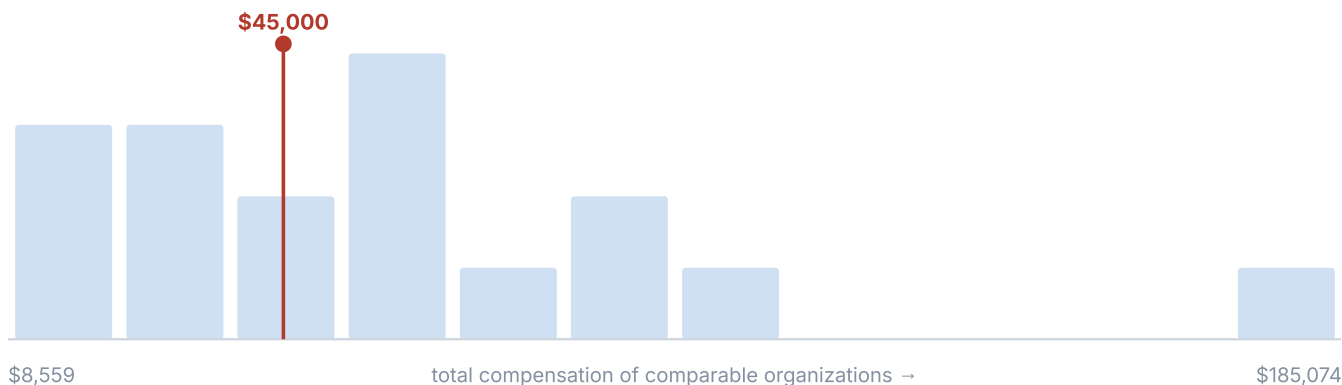
Benchmarked executive: Jennifer Wescoe Singley — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (H12).
BUDGET	Total revenue between \$131,463 and \$294,321 — 0.67x to 1.50x the subject's \$196,214 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (H12), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,739	\$26,389	\$52,907	\$81,250	\$100,487	\$45,000
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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 PA 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
Hannah's Hope For Giant Axonal	NY	\$198,405	Executive Di	\$210,279	\$185,074	2024
Breast Cancer Fund Of Ohio	OH	\$192,679	Executive Di	\$22,002	\$22,698	2024
The Wunderglo Foundation	CA	\$191,435	President/exec.	\$60,000	\$50,464	2024
Have A Ball Foundation Inc	CA	\$207,433	President	\$70,500	\$59,294	2024
Cody Dieruf Foundation	MT	\$224,998	Exec. Director	\$59,965	\$62,959	2024
Rory David Deutsch Foundation	IL	\$167,230	Vice President	\$25,540	\$24,456	2024
Pediatric Hydrocephalus Foundation Inc	NJ	\$156,880	President	\$30,345	\$26,389	2024
Reed Gastrointestinal Oncology Research	AL	\$236,157	Executive Director	\$75,000	\$81,250	2023
The Mauli Ola Foundation	CA	\$243,078	Executive Dir.	\$61,101	\$52,907	2023
Cure Tay-sachs Foundation	AZ	\$141,059	President	\$48,000	\$44,963	2024
Affinity Partners Network Inc	NJ	\$140,894	President/ceo	\$30,040	\$26,895	2023
Down Syndrome Foundation Of	CA	\$137,654	Treasurer	\$72,600	\$62,864	2023
A Glimmer Of Hope Inc	PA	\$256,560	Executive Director	\$17,800	\$17,800	2023
Asxl Rare Research Endowment Foundation	ME	\$283,786	Executive Director	\$105,900	\$106,336	2023
The Norma Livingston Ovarian Cancer	AL	\$284,799	Executive Director	\$79,417	\$86,035	2023
Albie Aware Inc	CA	\$288,875	Executive Director	\$111,546	\$96,587	2023
Caroline Symmes Inc	IN	\$290,676	President	\$8,333	\$8,559	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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	17 organizations. Compensation range \$8,559–\$185,074; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$196,214); for reference, expenses \$196,791 and assets \$15,327.
ROLE MATCH	Jennifer Wescoe Singley, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	41 st
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	35 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 (Jennifer Wescoe Singley) 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 17 similarly situated organizations (Same NTEE sector (H12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 41st 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.