

Wheelchair Angels Inc

Executive Director / CEO

EIN 300585272

MT · NTEE Q30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Richard Stepan, Executive Director / CEO** (\$21,291) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations **within the typical range**

Benchmarked executive: Richard Stepan — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Q30).

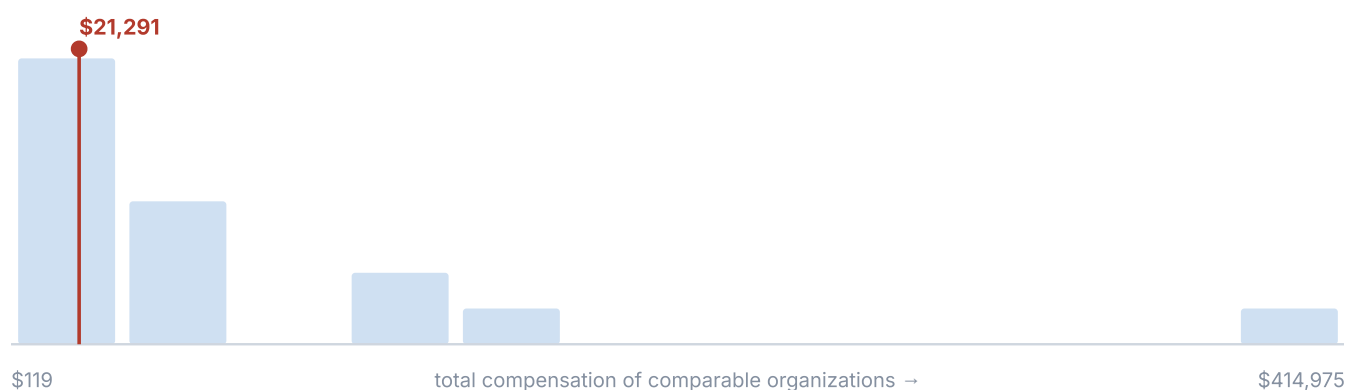
BUDGET Total revenue between \$19,872 and \$44,491 — 0.67x to 1.50x the subject's \$29,661 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,523

\$7,845

\$26,321

\$66,093

\$138,979

\$21,291



■ 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 MT 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
Compassion Care For Disabled Children Inc	MD	\$29,826	Ceoexec Dir	\$13,185	\$10,821	2025
Partners Of The Americas Foundation	DC	\$28,862	Ceo/president	\$59,308	\$46,896	2024
Peace Through Commerce Inc	TX	\$28,470	Director, Ceo, President	\$132	\$119	2024
Institute Of Human Relations Of The American Jewish Committee	NY	\$28,247	Chief Executive Officer (See Schedule J) - Until September 30, 2022	\$139,702	\$117,111	2023
The Rose Foundation Of Haiti Inc	NJ	\$27,808	Vice President	\$3,000	\$2,485	2023
American Nicaraguan Foundation Inc	FL	\$31,685	Administrative Officer	\$42,000	\$35,553	2024
Zaf Foundation	CA	\$25,309	President	\$65,000	\$52,069	2023
Diaspora Global Foundation Inc	GA	\$25,135	Ceo/director	\$600	\$560	2023
Thai Burma Border Health Initiative	NM	\$23,404	Coo	\$13,595	\$13,176	2024
Foundation For Amigos De Las Americas	TX	\$23,260	Ceo	\$178,450	\$160,847	2024
Blumont Inc	VA	\$36,190	President & Ceo	\$476,965	\$414,975	2024
Global & Theological Trends Inc	TX	\$37,777	Board Member	\$120,000	\$108,163	2024
Partnersglobal Institute	DC	\$21,289	Co-executive Director	\$21,612	\$17,089	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mission Harvest America Inc	TX	\$38,405	President	\$7,864	\$7,088	2024
Friends Of liasa	DC	\$38,446	Executive Director And Secretary	\$46,000	\$37,448	2023
Project Nadiya Incorporated	MA	\$42,996	President	\$10,000	\$8,097	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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	16 organizations. Compensation range \$119–\$414,975; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$29,661); for reference, expenses \$40,281 and assets \$34,198.
ROLE MATCH	Richard Stepan, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	3 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	50th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	44 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 (Richard Stepan) 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 16 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,291 is reasonable (approximately the 50th 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.