

Sauganash Foundation

Executive Director / CEO

EIN 311538838

NY · NTEE T22Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gregory G Giebler, Executive Director / CEO** (\$29,400) against **every comparable organization** that fit the selection criteria — **29** 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

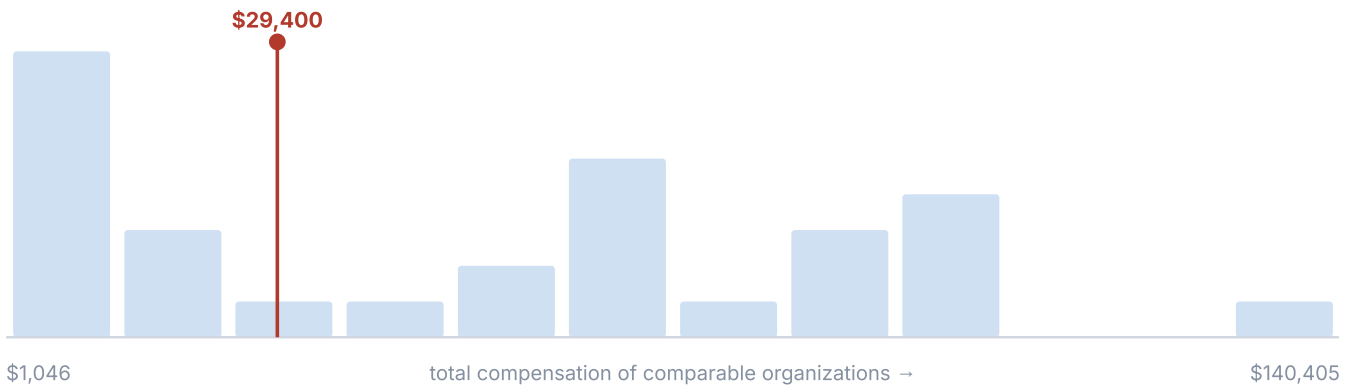
Benchmarked executive: Gregory G Giebler — reported title "Trustee", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (T22Z). |
| BUDGET | Total revenue between \$187,655 and \$420,124 — 0.67x to 1.50x the subject's \$280,083 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (T22), nationwide + budget 0.67–1.5x revenue. |

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------|
| \$4,607 | \$11,251 | \$58,591 | \$83,227 | \$97,597 | \$29,400 |
|---------|----------|----------|----------|----------|----------|



● 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 NY 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 |
|--|-------|-----------|-------------------------------------|-----------------|------------------|------|
| Anna's Celebration Of Life | IN | \$275,464 | Director | \$51,688 | \$58,591 | 2024 |
| Southeastern Pa Intergroup | PA | \$286,727 | Office Manager | \$62,720 | \$67,232 | 2024 |
| Cassie Hines Shoes Cancer Foundation Inc | MI | \$294,164 | Vice President - Executive Director | \$13,350 | \$15,249 | 2023 |
| Bonny Lea Charitable Foundation | | \$294,876 | Executive Director | \$98,872 | \$96,035 | 2024 |
| The Gerald S And Miriam M Friedkin | CA | \$262,367 | Director | \$21,207 | \$20,265 | 2023 |
| St Stephens Episcopal School | FL | \$261,420 | Ex-officio | \$9,349 | \$9,719 | 2023 |
| Walter & Avis Jacobs Foundation Inc | KY | \$256,115 | President | \$10,000 | \$11,251 | 2025 |
| Delaware Preservation Fund Inc | DE | \$304,850 | Program Director | \$4,890 | \$5,147 | 2024 |
| Blue Heron Foundation | CA | \$253,752 | Director Of Communications | \$2,637 | \$2,447 | 2024 |
| Grantmakers Of Oregon And Sw Washington | OR | \$310,685 | President/ceo | \$136,621 | \$140,405 | 2023 |
| Msda Charitable And Educational | MD | \$322,375 | Executive Director | \$5,360 | \$5,386 | 2024 |
| Terrebonne Foundation For Academic | LA | \$326,465 | Executive Director | \$56,000 | \$66,282 | 2024 |
| Blackacre Conservancy Inc | KY | \$326,500 | Executive Director | \$70,000 | \$83,227 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|----------------------------|-----------------|-----------------|------|
| Norman A & Susan L Pappas Family | MI | \$330,349 | Secretary | \$26,189 | \$29,057 | 2024 |
| Leadership Perimeter Inc | GA | \$339,391 | Executive Di | \$90,600 | \$97,920 | 2024 |
| Daniel Foundation Inc | FL | \$219,163 | President/ceo | \$1,500 | \$1,559 | 2023 |
| Hand Up For Women | TN | \$351,607 | Executive Director | \$68,870 | \$80,113 | 2023 |
| Zarlengo Foundation | CO | \$362,095 | Executive Dir. | \$95,000 | \$97,916 | 2024 |
| Igrb Foundation | IL | \$197,858 | Vice President & Secretary | \$80,133 | \$84,681 | 2024 |
| Worcester Public Library Foundation | MA | \$370,266 | Executive Director/clerk | \$100,957 | \$97,517 | 2024 |
| Parson Of The Hills Foundation Inc | NC | \$373,789 | Ceo Director | \$52,008 | \$59,469 | 2023 |
| Abny Foundation Inc | NY | \$382,348 | Ceo & Secretary | \$8,750 | \$8,750 | 2023 |
| Ironworkers Local 782 Joint | KY | \$382,411 | Trustee | \$906 | \$1,046 | 2024 |
| Ridgecrest Foundation Inc | IA | \$383,077 | Ceo | \$45,574 | \$52,255 | 2025 |
| Jimmie Johnson Foundation | NC | \$383,978 | Executive Director | \$81,953 | \$91,022 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 29 organizations. Compensation range \$1,046–\$140,405; filing years 2023–2025.

| | |
|-----------------|---|
| SIZE BASIS | Matched on total revenue (\$280,083); for reference, expenses \$275,530 and assets \$57,641. |
| ROLE MATCH | Gregory G Giebler, reported title <i>"Trustee"</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 | 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |

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) | 41 st |
| Reportable pay only (column D), adjusted | 0 th |
| All sources (D + E + F), adjusted | 17 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 (Gregory G Giebler) 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 29 similarly situated organizations (Same NTEE sector (T22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,400 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.