

Wiley Kennedy Foundation

Executive Director / CEO

EIN 311653892

SC · NTEE P99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gwendolyn Singletary, Executive Director / CEO** (\$28,975) against **every comparable organization** that fit the selection criteria — **172** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

Benchmarked executive: Gwendolyn Singletary — 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 (P99).
BUDGET	Total revenue between \$184,006 and \$411,955 — 0.67x to 1.50x the subject's \$274,637 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

172 organizations qualified on sector, size, and geography → **172** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,148	\$27,191	\$51,619	\$68,714	\$84,932	\$28,975
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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 SC 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
Mountain View Christian Counseling	SC	\$274,984	Director	\$78,750	\$78,750	2023
Aging Together Corporation	VA	\$275,643	Executive Dir.	\$90,932	\$79,638	2025
Loveone	OR	\$276,616	Executive Director	\$21,287	\$18,949	2023
Thoroughfare Representative Services Incorporated	MN	\$271,711	Executive Director	\$110,481	\$104,643	2023
Nuestra Alianza De Willits	CA	\$277,613	Exec. Director	\$11,274	\$9,332	2023
Crisis Consulting International	CA	\$271,599	President	\$30,000	\$24,831	2023
Edgehill Neighborhood Partnership	TN	\$271,179	Executive Dir.	\$93,280	\$93,986	2023
Pohaku Pelemaka	HI	\$280,366	Executive Di	\$84,728	\$70,627	2024
Moving Waters	TX	\$280,705	Exec Directo	\$42,969	\$40,018	2024
The Ohio Legislative Black Caucus Foundation	OH	\$281,386	President And Ceo	\$94,700	\$93,386	2024
Project Athena Foundation	AZ	\$267,730	Secretary	\$26,500	\$24,429	2023
Birth Companions Community Center	CA	\$281,781	Director	\$21,600	\$17,365	2024
Improving Healthcare Culture	MA	\$266,237	President	\$60,000	\$51,682	2023
A Loving Choice Adoption Associates	NJ	\$266,226	Executive Dir.	\$39,000	\$32,420	2024
Soteni Inc	OH	\$283,526	Operations Manager	\$44,769	\$43,010	2025
Federation Of Families Of Florida Inc	FL	\$265,746	Executive Director	\$64,250	\$57,856	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Senior Charity Care Foundation	UT	\$284,718	Executive Di	\$22,965	\$21,883	2024
Dor-tran Inc	WI	\$263,459	Executive Director	\$58,995	\$57,364	2024
Dry Dock Corporation	CA	\$290,465	Executive Director And Treasurer	\$59,700	\$49,414	2023
Iredell Community Outreach	NC	\$257,648	Executive Director	\$35,378	\$34,034	2024
Greater Boston Real Estate Board	MA	\$291,834	Ceo	\$39,071	\$33,655	2023
Elder Orphan Care	NC	\$292,680	Executive Director	\$59,208	\$58,642	2023
Beyond Limits Inc	MN	\$256,533	Executive Di	\$70,000	\$62,739	2025
Virginias One Church One Child Inc	VA	\$255,837	Executive Director	\$35,379	\$30,985	2025
Destiny Of Hope	MO	\$295,413	Executive Dir.	\$20,833	\$20,544	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	172 organizations. Compensation range \$736–\$514,617; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$274,637); for reference, expenses \$161,396 and assets \$155,733. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Gwendolyn Singletary, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	27 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	23 rd

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 (Gwendolyn Singletary) 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 172 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,975 is reasonable (approximately the 27th 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.