

# United Way Of Guernsey And Noble Counties Inc

EIN 316401367

OH · NTEE T70Z

FY ending 2023-12-31

June 9, 2026

Executive Director / CEO

This analysis benchmarks the total compensation of **Marynell J Townsend, Executive Director / CEO** (\$36,278) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Marynell J Townsend — reported title “Exective Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T70Z).

**BUDGET** Total revenue between \$98,325 and \$220,131 — 0.67x to 1.50x the subject's \$146,754 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

**67** organizations qualified on sector, size, and geography

→ **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$11,974</b> 10TH	<b>\$22,181</b> 25TH	<b>\$34,728</b> MEDIAN	<b>\$52,675</b> 75TH	<b>\$68,239</b> 90TH	<b>\$36,278</b> THIS ORG · 55TH
-------------------------	-------------------------	---------------------------	-------------------------	-------------------------	------------------------------------



## ■ 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 OH 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
<a href="#">Roundup Cowboys Association</a>	TX	\$148,460	President	\$2,874	<b>\$2,637</b>	2024
<a href="#">Money Management Education</a>	WI	\$142,188	President & Ceo	\$21,539	<b>\$20,629</b>	2024
<a href="#">Cleveland Community Fund</a>	OH	\$151,583	President & Ceo (Thru 9/22)	\$34,728	<b>\$34,728</b>	2023
<a href="#">United Way Of Northwest Connecticut Inc</a>	CT	\$151,914	Executive Dir.	\$44,635	<b>\$38,379</b>	2024
<a href="#">United Way Of Chaves County</a>	NM	\$141,197	Executive Director	\$57,644	<b>\$56,857</b>	2024
<a href="#">Caledonia Conservancy Ltd</a>	WI	\$140,610	Executive Director	\$39,984	<b>\$38,295</b>	2024
<a href="#">George Rogers Clark Athletic Boosters</a>	KY	\$139,411	Cfo	\$6,943	<b>\$7,043</b>	2023
<a href="#">United Way Of Boone County Il</a>	IL	\$139,304	Executive Di	\$58,470	<b>\$54,272</b>	2023
<a href="#">United Givers Fund Of Dekalb County</a>	AL	\$154,938	Executive Di	\$28,388	<b>\$28,125</b>	2024
<a href="#">United Way Of Scott County Indiana Inc</a>	IN	\$137,748	Executive Director	\$32,734	<b>\$30,841</b>	2025
<a href="#">The Seltzer Family Foundation</a>	NY	\$135,608	Trustee	\$69,484	<b>\$59,281</b>	2023
<a href="#">Lutheran Charities</a>	NY	\$134,779	Chief Executive Officer	\$81,828	<b>\$67,809</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">United Way Of Lapeer County</a>	MI	\$160,411	Prior Exec D	\$34,545	<b>\$32,699</b>	2024
<a href="#">United Way Of Gibson County Inc</a>	IN	\$160,780	Executive Director	\$64,020	<b>\$60,317</b>	2025
<a href="#">Career &amp; Networking Center</a>	IL	\$162,193	Executive Director	\$90,011	<b>\$81,152</b>	2024
<a href="#">The Resolution Center Inc</a>	NE	\$163,621	Executive Di	\$65,053	<b>\$66,060</b>	2023
<a href="#">Clearfield Area United Way</a>	PA	\$128,599	Executive Dir.	\$28,390	<b>\$25,963</b>	2024
<a href="#">Cosentino Charity Foundation</a>	KS	\$165,487	Vice President	\$11,000	<b>\$11,220</b>	2023
<a href="#">United Way Of Jay County Inc</a>	IN	\$165,733	Executive Director	\$36,850	<b>\$36,690</b>	2023
<a href="#">Gateway Charitable Foundation Inc</a>	IL	\$167,185	President & Ceo	\$27,619	<b>\$24,901</b>	2024
<a href="#">Hector Volunteer Fire Department</a>	MN	\$126,161	Ceo/trustee	\$2,000	<b>\$1,866</b>	2023
<a href="#">Kewanee Area United Way</a>	IL	\$124,676	Executive Director	\$14,560	<b>\$13,515</b>	2023
<a href="#">United Black Fund Inc</a>	DC	\$122,817	President	\$29,490	<b>\$23,732</b>	2024
<a href="#">Mercy Foundation Inc</a>	IL	\$122,424	Director; President & Ceo Thr 7/22	\$1,077,862	<b>\$1,000,483</b>	2023
<a href="#">United Way Of Mon Valley</a>	PA	\$121,791	Executive Di	\$85,414	<b>\$78,113</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	67 organizations. Compensation range \$1,866–\$1,000,483; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$146,754); for reference, expenses \$181,773 and assets \$331,826.
ROLE MATCH	Marynell J Townsend, reported title " <i>Exective Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	49 <sup>th</sup>
Reportable pay only (column D), adjusted	60 <sup>th</sup>
All sources (D + E + F), adjusted	45 <sup>th</sup>

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 (Marynell J Townsend) 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 67 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,278 is reasonable (approximately the 55<sup>th</sup> 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.