

The Rauch Foundation Inc

Executive Director / CEO

EIN 352000865

IN · NTEE T30

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Daniel Lowe, Executive Director / CEO** (\$22,276) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

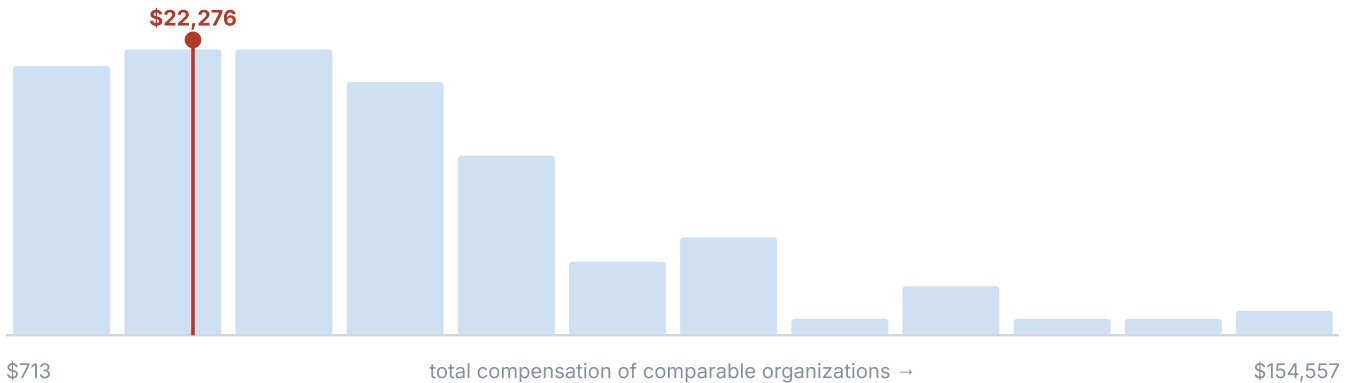
Benchmarked executive: Daniel Lowe — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

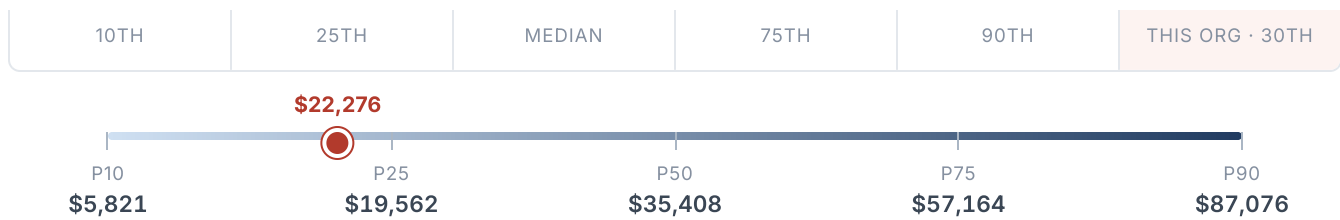
SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$148,029 and \$331,410 — 0.67x to 1.50x the subject's \$220,940 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

192 organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,821	\$19,562	\$35,408	\$57,164	\$87,076	\$22,276
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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 IN 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
Fernando Foundation Inc	GA	\$220,900	President	\$95,399	\$88,350	2024
Shane Mcconkey Foundation	CA	\$220,153	President	\$50,000	\$39,767	2024
Wilson Medical Center Foundation	KS	\$219,886	Executive Director (Thru March 2024)	\$3,600	\$3,582	2024
Public Health Fund Of Ohio	OH	\$219,629	President/secretary (Start 07/24)	\$12,174	\$11,877	2024
Chatfield Firefighters Activities Associ	MN	\$219,515	President	\$1,000	\$910	2024
Madav Xvii Foundation	OH	\$218,568	President/trustee	\$54,292	\$54,529	2023
Donald Driver Foundation Inc	WI	\$218,513	Vice President/treasurer	\$32,633	\$32,318	2023
Vision Hudson Valley	NY	\$223,450	Director	\$80,000	\$68,550	2023
Families Matter Food Pantry Inc	PA	\$223,699	Board Member	\$21,600	\$20,426	2023
Liberty County Manna House	GA	\$216,787	Director	\$43,000	\$40,999	2023
White Swan Foundation Inc	VT	\$216,456	Executive Director	\$47,375	\$43,920	2024
Virgil Abloh Foundation	NY	\$225,540	Executive Director	\$53,125	\$44,216	2024
Women's Fund Of Greater Chattanooga	TN	\$216,100	Executive Director	\$87,604	\$84,815	2024
Asi - Austin Texas Inc	MN	\$215,876	President/tr	\$65,715	\$61,574	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wounded Heroes Of America	CA	\$214,144	President & Ceo	\$75,000	\$59,650	2024
The Power Of Play Charitable Fund	NC	\$213,405	Execuive Director	\$50,000	\$47,585	2024
Jeremiah 2911 Inc	CO	\$213,036	President & Ceo	\$175,000	\$154,557	2024
Trulight Ministries	OH	\$212,911	President/ex	\$19,248	\$18,777	2024
Great Strides Long Island Inc	NY	\$212,536	Executive Director	\$16,800	\$13,983	2024
Creating Caring Communities	CA	\$229,516	Executive Director	\$22,953	\$18,255	2024
Lawrence Township Education Foundation	NJ	\$212,194	Executive Director (7/1/23 - 2/29/24)	\$52,500	\$43,174	2024
Good Bourbon For A Good Cuase	TX	\$211,739	Director/president	\$24,398	\$22,479	2024
Hamblen County Foundation For	TN	\$230,307	Executive Director	\$30,000	\$29,044	2024
Main Street Barberton Inc	OH	\$211,497	Executive Di	\$65,834	\$64,224	2024
Long Island Community Chest Inc	NY	\$211,429	Executive Director	\$30,000	\$24,969	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	192 organizations. Compensation range \$713–\$154,557; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$220,940); for reference, expenses \$227,186 and assets \$4,555,750.
ROLE MATCH	Daniel Lowe, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	48 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	30 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	87 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 (Daniel Lowe) 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 192 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,276 is reasonable (approximately the 30th 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.