

Lutheran Family Services Foundation Inc

Executive Director / CEO

EIN 363818738

NE · NTEE P122

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Christopher Tonniges, Executive Director / CEO** (\$36,060) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

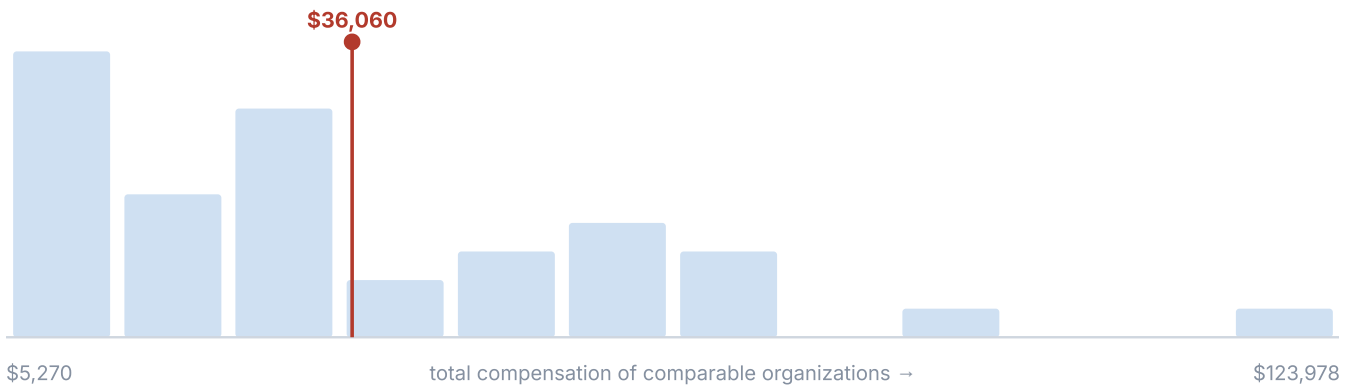
Benchmarked executive: Christopher Tonniges — reported title "SECRETARY/PRES & CEO - LFS", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P122).
BUDGET	Total revenue between \$125,993 and \$282,075 — 0.67x to 1.50x the subject's \$188,050 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P12), nationwide + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,743	\$13,890	\$30,289	\$50,840	\$67,826	\$36,060
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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 NE 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
Shanti Childrens Foundation	CO	\$173,147	President And Treasurer	\$33,000	\$30,289	2023
Eagles Aerie 2171 Charity Fund Inc	OH	\$203,294	Secretary	\$6,000	\$6,083	2023
Friends Of The Palapa Society Of Todos Santos Inc	CA	\$204,222	Secretary	\$7,050	\$5,660	2024
Tarahumara Childrens Hospital Fund	OR	\$167,860	Executive Director	\$10,280	\$9,138	2023
Durham Congregations In Action	NC	\$208,387	Executive Dir.	\$50,000	\$48,034	2024
Upstate Caring Partners Holding	NY	\$211,594	Executive Director	\$18,246	\$15,329	2024
Our Daily Bread Christian Food Ministry Inc	NC	\$212,753	Director	\$35,000	\$38,922	2021
Symons Family Fund	CA	\$161,936	Ceo	\$21,560	\$17,821	2023
The Chris Hondros Fund	NY	\$214,558	President	\$68,000	\$57,130	2024
United Way Of Richmond County Inc	NC	\$216,528	Executive Director	\$64,624	\$63,917	2023
Heels To Heal Inc	FL	\$158,329	Executive Director	\$38,400	\$33,540	2024
918 Fully Involved	OK	\$157,586	Director	\$5,000	\$5,270	2023
Tlc Charities Foundation Inc	KS	\$221,007	Trustee	\$19,831	\$20,508	2023
Episcopal Communities Foundation	AL	\$227,771	Executive Director	\$13,829	\$13,890	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Center For Family Support Foundation Inc	NY	\$227,943	Ceo Thru Jan. 2024	\$41,094	\$34,525	2024
Childrens Global Alliance	CO	\$228,096	Executive Di	\$12,000	\$10,698	2024
The Rinkle Family Foundation	CA	\$147,540	Trustee (K-love Ceo) To July	\$15,829	\$13,084	2023
Jt Townsend Foundation Inc	FL	\$146,211	Executive Di	\$29,500	\$25,766	2024
The Estancia Foundation	AZ	\$144,688	Secretary/treasurer	\$35,787	\$31,999	2024
Lakeview Area Helping Hands Center	PA	\$142,451	Administrato	\$17,000	\$16,227	2023
Ruby Room	WA	\$137,431	Executive Director	\$10,858	\$9,038	2024
Jasons Dreams For Kids Inc	NJ	\$135,177	President	\$10,000	\$8,301	2024
La La Land Foundation Inc	NJ	\$240,947	Director	\$75,750	\$62,882	2024
The Angel Band Project	MO	\$241,104	Executive Director	\$64,423	\$65,314	2023
Digital Business Research Corp	NY	\$242,500	President	\$143,333	\$123,978	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE cost of living and 2024 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 NE 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 37 organizations. Compensation range \$5,270–\$123,978; filing years 2021–2024.

SIZE BASIS Matched on total revenue (\$188,050); for reference, expenses \$254,092 and assets \$5,932,561.

ROLE MATCH	Christopher Tonniges, reported title "SECRETARY/PRES & CEO - LFS", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	62 nd
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	97 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 (Christopher Tonniges) 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 10, 2026, comparing compensation against 37 similarly situated organizations (Same NTEE sector (P12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,060 is reasonable (approximately the 62nd 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 10, 2026.