

Wayne Westland Education

Executive Director / CEO

EIN 381859778

MI · NTEE J40

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Tonya Karpinski, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

Benchmarked executive: Tonya Karpinski — reported title “EXEC DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (J40).

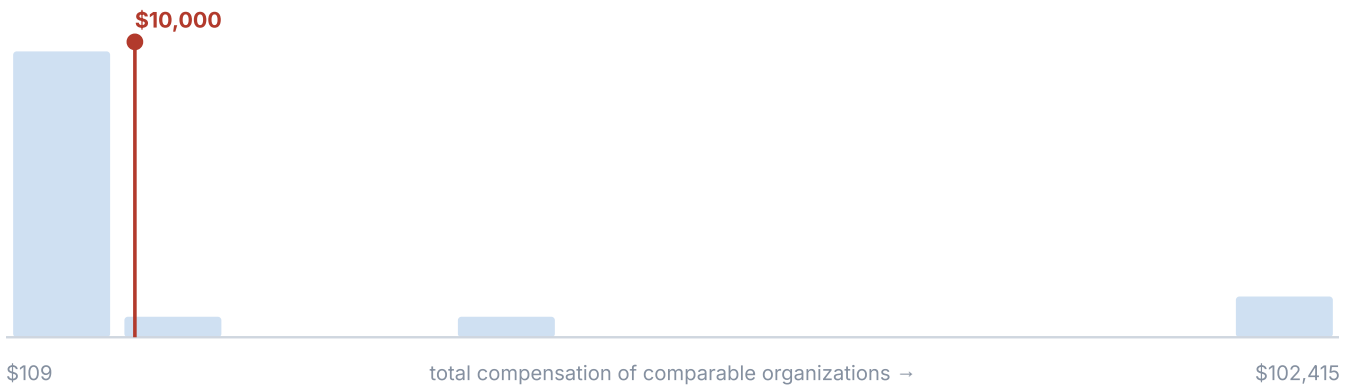
BUDGET Total revenue between \$60,395 and \$135,213 — 0.67x to 1.50x the subject's \$90,142 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,964	\$2,648	\$4,844	\$7,734	\$55,204	\$10,000
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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 MI 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
International Association Of Firefighters Local 475	IN	\$89,663	President	\$1,540	\$1,573	2024
Afcsmc Local 151	MN	\$88,804	President	\$2,162	\$2,131	2023
Solon Education Association	OH	\$85,198	President	\$4,700	\$4,823	2024
Manchester Police Officers Associat	CT	\$97,655	President	\$5,000	\$4,425	2025
Local Union 1713 Umwa	WV	\$98,049	President	\$4,800	\$5,035	2024
Old Pueblo Firefighters Association	AZ	\$98,494	President	\$9,000	\$8,386	2024
Decatur Pbpa Labor Committee	IL	\$79,292	President	\$2,400	\$2,286	2024
Associated Calexico Teachers	CA	\$76,165	President	\$5,000	\$4,183	2024
Local Union 773 Labor Management Fund	NY	\$75,090	Trustee	\$114,100	\$99,891	2024
United Construction Trade	NY	\$107,799	President	\$40,000	\$36,053	2023
Hudson Valley Community College Non-instructional Employees Union	NY	\$69,950	President	\$6,600	\$5,778	2024
Woodbridge Police Supervisory	NJ	\$65,533	President	\$3,000	\$2,595	2024
Law Enforcement Alliance Of South-	CT	\$64,981	President	\$3,000	\$2,806	2023
North Castle Police Benevolent Assoc Inc	NY	\$117,223	President	\$4,800	\$4,864	2021
Des Moines Police Bargaining Unit Assn	IA	\$122,040	President	\$5,400	\$5,728	2024
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$8,755	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Union Of Roofers	MA	\$132,418	President As Of 11/2024	\$125	\$109	2024
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$102,415	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	18 organizations. Compensation range \$109–\$102,415; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$90,142); for reference, expenses \$90,011 and assets \$217,069.
ROLE MATCH	Tonya Karpinski, reported title <i>"EXEC DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	83rd
Total compensation (D + F), as reported (no adjustments)	78th
Reportable pay only (column D), adjusted	94th
All sources (D + E + F), adjusted	83rd

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 (Tonya Karpinski) 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 18 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 83rd 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.