

Gogebic Community College Foundation

Executive Director / CEO

EIN 382193133

MI · NTEE B41I

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kelly Marczak, Executive Director / CEO** (\$25,431) against the **2000** closest of **3,171** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kelly Marczak — reported title “EX-OFFICIO/EXECUTIVE DIREC”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B41I).

BUDGET Total revenue between \$288,317 and \$645,486 — 0.67x to 1.50x the subject's \$430,324 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

3,171 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$12,614

\$31,928

\$55,179

\$80,312

\$107,017

\$25,431



● 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
The Partnership Plan For Stillwater	MN	\$430,355	Executive Di	\$38,978	\$37,314	2024
Stem Teachers Of New York City Inc	NY	\$430,363	Executive Dir.	\$52,801	\$47,591	2023
Insurance Training And	AZ	\$430,270	Vice Preside	\$72,117	\$67,195	2024
Faithful Beginnings Inc	FL	\$430,759	President	\$42,120	\$37,347	2025
Las Floristas Inc	CA	\$430,769	Executive Di	\$50,000	\$40,751	2025
Gabriels Little Angels Preschool	TX	\$429,871	Director	\$64,900	\$62,897	2024
Center For Mindful Relationships	CA	\$429,861	Clinical Directr	\$75,400	\$63,079	2024
Woodside School And Community	MA	\$429,686	President	\$46,640	\$40,605	2024
Connor Kids Academy	OH	\$429,679	President	\$27,584	\$28,305	2024
Up Christian Academy Inc	WI	\$429,619	Administrator	\$15,000	\$15,177	2024
Mid-shore Early Learning Ctr Inc	MD	\$429,549	Director	\$57,867	\$53,962	2023
Hermleigh Education Foundation Inc	TX	\$431,118	Trustee (Superintendent)	\$15,544	\$15,064	2024
Southside Academy Incorporated	NC	\$429,521	Secretary	\$55,710	\$55,769	2024
Maker Works Community Workshops	MI	\$431,266	Executive Di	\$19,392	\$19,392	2024
Sit Stay Read Inc	IL	\$429,365	Executive Director	\$148,186	\$137,505	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Project Reap	MA	\$429,301	Executive Dir.	\$159,433	\$142,904	2023
Common Purpose Us Inc	IL	\$429,264	Us Programs Director	\$70,741	\$67,379	2024
Willie L Brown Jr Institute On	CA	\$429,244	Executive Director	\$115,566	\$96,681	2024
Wisconsin Automotive And Truck Education	WI	\$429,207	Executive Director	\$63,858	\$66,521	2023
Heartland Community Montessori School Inc	WI	\$428,980	Head Of School	\$52,616	\$53,238	2024
Cor Deo Christian Academy	OR	\$431,689	Principal Director	\$93,037	\$83,707	2024
The Childrens School	NY	\$428,921	Trustee	\$26,500	\$23,200	2024
Southshire Community School	VT	\$431,728	Dir/head Of Sch	\$68,756	\$67,048	2024
Southern California Soaring Academyinc	CA	\$428,796	President	\$60,000	\$51,678	2023
Heritage Christian School	NH	\$428,738	Board Member/principal	\$30,000	\$26,838	2024

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 **2000** organizations. Compensation range \$122–\$469,532; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$430,324); for reference, expenses \$549,491 and assets \$5,217,438.

ROLE MATCH	Kelly Marczak, reported title "EX-OFFICIO/EXECUTIVE DIREC", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	212 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	56 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	80 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 (Kelly Marczak) 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 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,431 is reasonable (approximately the 20th 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.