

Max M And Marjorie S Fisher Support

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Dorothy Benyas, Executive Director / CEO** (\$26,189) against **every comparable organization** that fit the selection criteria — **118** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Dorothy Benyas — reported title "ASSISTANT SECRETARY", 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 (T120).

BUDGET Total revenue between \$28,783 and \$64,441 — 0.67x to 1.50x the subject's \$42,961 (the band tightens as size grows).

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

118 organizations qualified on sector, size, and geography → **118** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,485

\$9,591

\$23,221

\$42,405

\$83,678

\$26,189



● 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
Nathalie & Theodore Jones Charitable	MA	\$42,944	Trustee	\$8,363	\$7,496	2023
Bruce J Anderson Foundation	MA	\$43,181	Treasurer & Trustee	\$65,842	\$59,016	2023
Fischmann Berman Family Foundation	PA	\$42,737	Secretary/treasurer	\$10,675	\$10,314	2024
Lezah Stenger Foundation	MO	\$43,227	Director	\$35,676	\$36,609	2024
Ccarc Foundation Inc	CT	\$43,262	Ceo	\$22,077	\$20,647	2023
Vip Foundation Inc	AZ	\$43,352	Executive Dir.	\$12,700	\$12,183	2023
Nathalie & Theodore Jones Charitable	MA	\$42,445	Trustee	\$9,197	\$8,007	2024
Lake View Memorial Hospital Foundation	MN	\$43,543	St. Luke's Co-president/ce0	\$79,070	\$77,931	2023
Strattec Foundation Inc	WI	\$42,304	Secretary (End 8/24)	\$61,114	\$61,836	2024
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$10,242	2023
John O Anthony	TX	\$44,310	Trustee	\$5,304	\$5,292	2023
Louis And Frances Swinken Supporting	KS	\$41,221	Cfo	\$18,771	\$19,647	2024
Tekamah Community Foundation	NE	\$41,138	Sec-tres	\$1,800	\$1,931	2023
Irish Peace Foundation Inc	DC	\$44,791	President/director	\$10,200	\$8,672	2024
Borrer Family Foundation	OH	\$41,018	Asst Secretary	\$105,945	\$111,926	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Civie And Earl Pertnoy Family	FL	\$45,067	Board Member	\$279,869	\$262,246	2023
Penn-liberty Holding Company	PA	\$40,510	President/director	\$220,083	\$218,915	2023
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$76,137	2024
University Of Northern Iowa Research	IA	\$40,068	President	\$49,744	\$54,327	2023
Carson Tahoe Hospital Medical Staff Fund Inc	NV	\$39,892	President	\$16,000	\$15,538	2024
Vogt Family Affiliated Fund Of The Okc	OK	\$46,138	Secretary	\$25,864	\$28,407	2023
Boston Charitable Trust Fund	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	\$23,593	2024
Hughes Memorial Trust	IA	\$39,308	President	\$9,028	\$9,860	2023
North Hudson Community Action Foundation Inc	NJ	\$39,288	Director	\$3,399	\$2,864	2025
Nathalie & Theodore Jones Charitable	MA	\$46,636	Trustee	\$9,296	\$8,093	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 **118** organizations. Compensation range \$511–\$269,389; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$42,961); for reference, expenses \$28,504 and assets \$834,883.
ROLE MATCH	Dorothy Benyas, reported title "ASSISTANT SECRETARY", 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	74 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	54 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	73 rd

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 (Dorothy Benyas) 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 118 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,189 is reasonable (approximately the 54th 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.