

# The Irene M Auberlin Foundation

Executive Director / CEO

EIN 382815534  
 MI · NTEE T20Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **George V Samson, Executive Director / CEO** (\$26,155) against **every comparable organization** that fit the selection criteria — **133** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** George V Samson — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T20Z).
BUDGET	Total revenue between \$31,908 and \$71,436 — 0.67x to 1.50x the subject's \$47,624 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**133** organizations qualified on sector, size, and geography → **133** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,515	\$9,318	\$21,265	\$34,592	\$74,098	\$26,155
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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
<a href="#">Futernick Family Foundation Inc</a>	FL	\$47,425	Board Member	\$279,869	<b>\$254,721</b>	2023
<a href="#">Nacufs Foundation</a>	MI	\$47,422	Treasurer/secretary	\$53,824	<b>\$52,280</b>	2024
<a href="#">James Dick Foundation Endowment Trust</a>	TX	\$47,333	President	\$36,748	<b>\$34,592</b>	2024
<a href="#">Flyer Athletic Boosters</a>	MN	\$47,313	Gambling Man	\$27,283	<b>\$26,118</b>	2023
<a href="#">Beech Grove Education Foundation Inc</a>	IN	\$48,063	Executive Dir. (Until 6/2023)	\$38,000	<b>\$38,824</b>	2023
<a href="#">Swergold Family Foundation For Children</a>	NY	\$46,695	Director/secretary	\$77,284	<b>\$65,719</b>	2024
<a href="#">Nathalie &amp; Theodore Jones Charitable</a>	MA	\$46,636	Trustee	\$9,296	<b>\$7,861</b>	2024
<a href="#">United Way Of Ne Sd Foundation</a>	SD	\$48,801	Executive Director	\$11,976	<b>\$12,437</b>	2024
<a href="#">Uja-add Foundation Inc</a>	NJ	\$49,052	Charity Class Trustee	\$1,576	<b>\$1,363</b>	2023
<a href="#">Vogt Family Affiliated Fund Of The Okc</a>	OK	\$46,138	Secretary	\$25,864	<b>\$27,592</b>	2023
<a href="#">Nathalie &amp; Theodore Jones Charitable</a>	MA	\$49,309	Trustee	\$9,499	<b>\$8,032</b>	2024
<a href="#">Downtown South Bend Inc Foundation</a>	IN	\$49,393	Exec Directo	\$13,631	<b>\$13,527</b>	2024
<a href="#">The Emily Program Foundation</a>	MN	\$49,487	Secretary	\$17,084	<b>\$16,355</b>	2023
<a href="#">Civie And Earl Pertnoy Family</a>	FL	\$45,067	Board Member	\$279,869	<b>\$254,721</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Miss America Foundation Inc</a>	NJ	\$50,215	Ceo	\$174,352	<b>\$150,817</b>	2023
<a href="#">Lawrence C Sherman Family Foundation</a>	OH	\$50,287	Treasurer Thru 6/29/23	\$40,331	<b>\$41,385</b>	2023
<a href="#">Robert J Levenson Family Supporting</a>	MI	\$50,398	Treasurer	\$26,189	<b>\$25,438</b>	2024
<a href="#">George T Swain &amp; Olga C Swain</a>	WV	\$50,444	Director	\$500	<b>\$496</b>	2025
<a href="#">Irish Peace Foundation Inc</a>	DC	\$44,791	President/director	\$10,200	<b>\$8,423</b>	2024
<a href="#">Martha O'bryan Foundation Inc</a>	TN	\$50,818	Ceo	\$20,575	<b>\$20,953</b>	2023
<a href="#">Woodland Public Charity</a>	MO	\$50,822	Program Manager	\$12,500	<b>\$12,458</b>	2024
<a href="#">John O Anthony</a>	TX	\$44,310	Trustee	\$5,304	<b>\$5,140</b>	2023
<a href="#">Rose Hill Foundation Inc</a>	NY	\$51,043	Chief Executive Officer	\$47,523	<b>\$40,411</b>	2024
<a href="#">Taylor Strickland Legacy Foundation</a>	GA	\$51,150	Officer	\$15,000	<b>\$14,193</b>	2024
<a href="#">Lake View Memorial Hospital Foundation</a>	MN	\$43,543	St. Luke's Co-president/ce0	\$79,070	<b>\$75,695</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **133** organizations. Compensation range \$496–\$261,660; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$47,624); for reference, expenses \$91,127 and assets \$1,548,210. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	George V Samson, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	79 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	63 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	59 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	68 <sup>th</sup>

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 (George V Samson) 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 133 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,155 is reasonable (approximately the 63<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.