

Specialized Employment Services Inc

Executive Director / CEO

EIN 383568257
 MI · NTEE J20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Phillip Walker, Executive Director / CEO** (\$81,160) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Phillip Walker — reported title “VICE PRESIDENT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

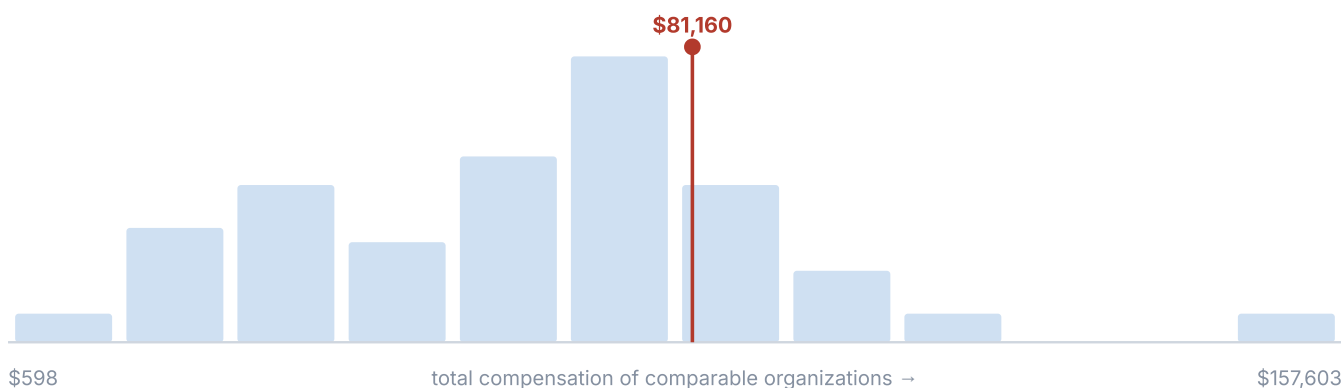
SECTOR Organizations sharing the subject's NTEE classification (J20).

BUDGET Total revenue between \$329,669 and \$738,066 — 0.67x to 1.50x the subject's \$492,044 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (J20), nationwide + budget 0.67–1.5x revenue.

81 organizations qualified on sector, size, and geography → **81** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,375	\$38,981	\$65,418	\$78,193	\$97,315	\$81,160
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 78TH
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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
Links To Success	FL	\$492,551	Executive Director	\$82,961	\$73,340	2024
Members Assistance Program Inc	NY	\$494,087	Vice President	\$100,000	\$85,035	2024
Brighter Boston Inc	MA	\$495,437	Executive Director	\$80,250	\$67,862	2024
Burlington West Burlington Area	IA	\$486,600	Secretary	\$4,627	\$4,767	2024
Disabledperson Inc	CA	\$482,638	President	\$78,600	\$63,869	2024
Superior Business Center Inc	WI	\$502,603	Executive Di	\$30,000	\$30,354	2023
Racine Education Uniserv Council Inc	WI	\$479,535	Rea President	\$111,944	\$110,017	2024
Worker Justice Wisconsin	WI	\$475,866	Executive Director	\$70,200	\$68,992	2024
Brandons House Counseling Center	IN	\$509,251	Ceo	\$87,284	\$86,619	2024
Visions Vocational Training Program	CA	\$514,752	Captain	\$46,100	\$37,460	2024
Restoration Of Hope Project	MO	\$515,400	Executive Director	\$48,846	\$48,685	2024
Transitional Supported Employ Of Mn	MN	\$459,164	Coordinator	\$60,960	\$58,358	2023
Mass Afl-cio Workforce Development	MA	\$458,934	President	\$79,037	\$66,836	2024
Ur Chicago Alliance	IL	\$458,467	Executive Director	\$74,293	\$70,762	2023
Aurora Economic Opportunity Coalition	CO	\$455,269	Executive Dir.	\$72,000	\$69,630	2022
Pawsability Dog Club Inc	NY	\$528,933	Executive Dir.	\$58,500	\$51,215	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dress For Success Charity New Orleans	LA	\$453,371	Executive Director	\$64,901	\$69,238	2023
National Association Of Negro Business And Profess	DC	\$533,452	Executive Director	\$34,857	\$28,785	2024
Greens Do Good Reed	NJ	\$534,067	Ceo	\$15,900	\$13,754	2023
Logosworks	PA	\$448,075	Ceo	\$106,648	\$103,038	2023
The Fountain Of Youth Program	IA	\$447,294	Executive Dir.	\$68,575	\$70,658	2024
Chaverim Israel Family Services Inc	NJ	\$445,755	President	\$26,631	\$22,375	2024
Computercorps	NV	\$539,542	President	\$20,000	\$18,865	2024
Merit Shop Training Inc	TX	\$539,845	President	\$22,994	\$22,284	2023
Gabis Grounds Coffee Shop	NC	\$542,807	Executive Director Co-founder	\$51,500	\$50,075	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 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.

■ Sample, role match & sensitivity

PEER COUNT 81 organizations. Compensation range \$598–\$157,603; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$492,044); for reference, expenses \$416,311 and assets \$325,419.

ROLE MATCH Phillip Walker, reported title "*VICE PRESIDENT*", 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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	78 th
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	70 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 (Phillip Walker) 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 81 similarly situated organizations (Same NTEE sector (J20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,160 is reasonable (approximately the 78th 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.