

Michigan Statewide Independent Living Corporation

Executive Director / CEO

EIN 383572497
 MI · NTEE T30
 FY ending 2024-09-30
 June 9, 2026

This analysis benchmarks the total compensation of **Steve Locke, Executive Director / CEO** (\$107,505) against **every comparable organization** that fit the selection criteria — **228** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

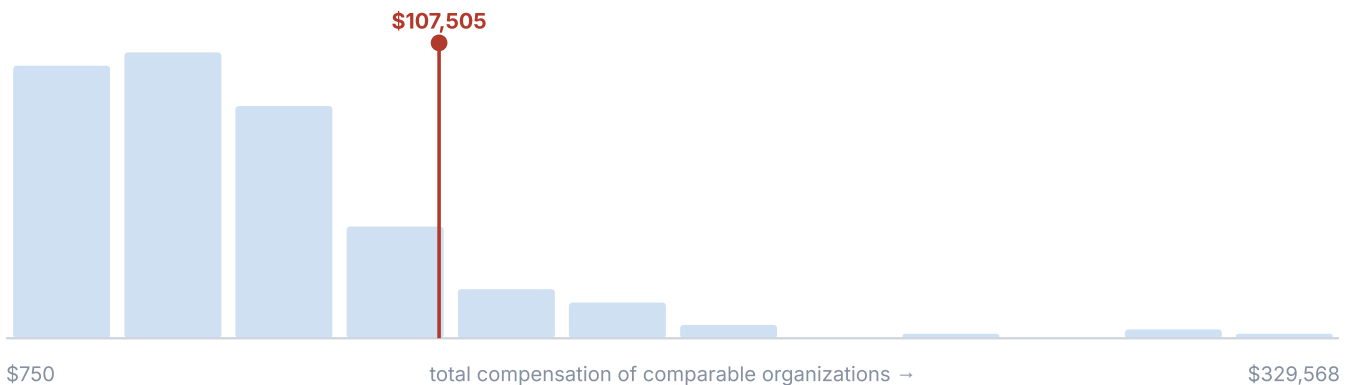
Benchmarked executive: Steve Locke — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$261,798 and \$586,116 — 0.67x to 1.50x the subject's \$390,744 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

228 organizations qualified on sector, size, and geography → **228** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,589 10TH	\$24,819 25TH	\$49,983 MEDIAN	\$80,037 75TH	\$114,023 90TH	\$107,505 THIS ORG · 87TH
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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
Wilkes County Community Partnership Inc	GA	\$391,762	Executive Director	\$41,483	\$40,411	2024
Http	DC	\$394,172	Executive Director	\$98,654	\$83,874	2024
Cast Hope	CA	\$387,121	Officer	\$82,500	\$69,019	2024
The Claddagh Fund Charities Inc	MA	\$387,075	Executive Di	\$39,000	\$34,957	2023
House Of Help City Of Hope Inc	DC	\$385,223	Exec Director	\$67,820	\$57,659	2024
The Next Chapter Foundation Inc	CO	\$396,464	President	\$66,904	\$62,153	2024
Dj Foundation Inc	SC	\$384,636	Secretary, Director	\$20,000	\$20,812	2023
Much Ministries Inc	GA	\$382,972	Executive Director - See S	\$103,360	\$103,662	2023
Endure Athletics Foundation Inc	TN	\$382,804	Executive Director	\$52,056	\$53,013	2024
Merlin's Magic Wand Foundation	CA	\$398,879	Foundation Manager	\$71,322	\$59,667	2024
The Dragon Kim Foundation	CA	\$399,009	Chair-founder	\$113,679	\$95,103	2024
Riverside County Physicians Memorial	CA	\$400,463	Ceo	\$50,138	\$41,945	2024
We Love Buford Highway Inc	GA	\$380,577	Executive Director	\$72,458	\$70,585	2024
Hope Match	NC	\$379,888	Executive Director	\$56,271	\$54,879	2025
Ruth's Way Inc	MA	\$402,755	Director	\$45,500	\$38,592	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lot 2540 Incorporated	NC	\$378,448	Executive Dir.	\$67,287	\$69,348	2023
Houston Food Bank Endowment Inc	TX	\$404,475	President & Ceo	\$76,743	\$76,571	2023
Hearts Of Gold Inc	NY	\$376,784	Ceo	\$179,430	\$157,085	2024
Worldbuilders Inc	WI	\$404,915	Fmr Exec Dir	\$8,615	\$8,974	2023
Family Promise Of Clear Creek	TX	\$375,801	Executive Dir.	\$82,364	\$79,822	2024
Gsbcc Community Development Corp	AL	\$375,728	Executive Director	\$13,000	\$15,750	2021
Theater Collaborative Of South Jersey	NJ	\$375,641	Executive Director	\$18,027	\$15,594	2024
Project Alive	FL	\$407,104	President	\$88,293	\$80,359	2024
Fresh Start For All Nations	NE	\$407,228	Vice President	\$48,000	\$50,018	2024
Rehema Home Us Fundraising Inc	NY	\$407,357	Executive Director	\$43,042	\$37,682	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 228 organizations. Compensation range \$750–\$329,568; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$390,744); for reference, expenses \$380,744 and assets \$103,289.

ROLE MATCH Steve Locke, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 52 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	87 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	68 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 (Steve Locke) 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 228 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$107,505 is reasonable (approximately the 87th 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.