

Ted Lindsay Foundation

Executive Director / CEO

EIN 383597256

MI · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lewis Lapaugh, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **203** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

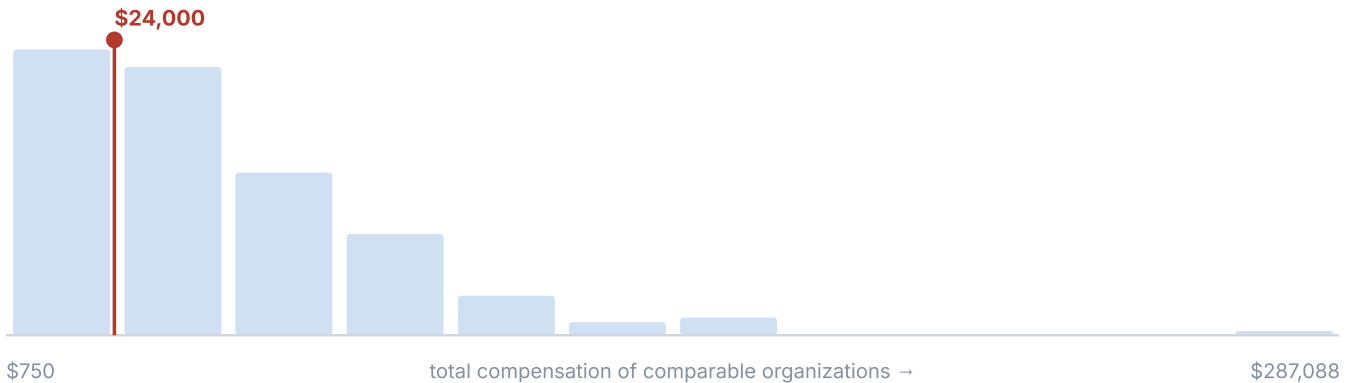
Benchmarked executive: Lewis Lapaugh — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$162,158 and \$363,042 — 0.67x to 1.50x the subject's \$242,028 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

203 organizations qualified on sector, size, and geography → **203** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,827	\$20,537	\$37,353	\$61,627	\$91,990	\$24,000
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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
70x7 Foundation Inc	GA	\$242,895	Executive Dir.	\$51,667	\$50,331	2024
The Jadyn Fred Fund	MT	\$240,925	Executive Director	\$26,532	\$28,527	2023
The Sumner Station Foundation	NJ	\$240,014	President & Treasurer	\$135,147	\$116,904	2024
Blaze Credit Union Foundation	MN	\$244,151	Ceo - Credit Union	\$47,218	\$45,203	2024
Velocity Entrepreneurial Drive	CA	\$239,741	Executive Di	\$110,000	\$94,743	2023
Biletnikoff Foundation	CA	\$244,689	Executive Direc	\$73,500	\$61,489	2024
Light Of Life Performing Arts	PA	\$245,294	Board Chair	\$30,105	\$29,086	2024
Saving Grace K9s	NC	\$245,382	Director	\$24,000	\$24,735	2023
South Carolina Federal Credit Union	SC	\$246,692	Executive Director	\$58,801	\$61,188	2023
Amphibian Ark	MN	\$236,334	Program Officer	\$58,711	\$56,205	2024
The Woody Foundation Inc	FL	\$248,584	Vice President	\$28,498	\$25,937	2024
Illinois Counseling Association Foundation	IL	\$235,273	Executive Director	\$64,375	\$61,316	2024
Sfi Foundation Inc	PA	\$234,767	President/ceo	\$31,382	\$30,320	2024
Tibetan Children's Education Foundation	MT	\$249,530	Executive Director	\$48,000	\$51,609	2023
My Brother's Keeper International	TN	\$234,449	President	\$35,627	\$37,353	2023
Building Blocks Foundation	OH	\$233,269	Executive Director	\$39,134	\$40,157	2024
First Responders 1st	NC	\$233,020	Executive Director	\$120,708	\$120,836	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chatham Education Foundation	NC	\$251,114	Executive Director	\$48,410	\$49,893	2023
Full Circle Fund	CA	\$232,350	Executive Dir.	\$54,687	\$47,102	2023
Infinite Family	NY	\$232,148	President And Ceo	\$87,921	\$79,245	2023
Freedom Project Network	MS	\$231,398	Executive Director	\$39,230	\$42,331	2024
Water282	AL	\$252,689	Ceo	\$50,833	\$53,205	2024
Edgerton Hospital Capital	WI	\$253,430	President	\$40,827	\$41,309	2024
Hamblen County Foundation For	TN	\$230,307	Executive Director	\$30,000	\$30,551	2024
Creating Caring Communities	CA	\$229,516	Executive Director	\$22,953	\$19,202	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	203 organizations. Compensation range \$750–\$287,088; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$242,028); for reference, expenses \$277,351 and assets \$71,540.
ROLE MATCH	Lewis Lapaugh, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	48 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	31 st
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	21 st

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 (Lewis Lapaugh) 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 203 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 31st 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.