

Michigan Retailers Foundation

Executive Director / CEO

EIN 386159732
 MI - NTEE S40I
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **William J Hallan, Executive Director / CEO** (\$59,220) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: William J Hallan — reported title "PRESIDENT/CE", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S40I).

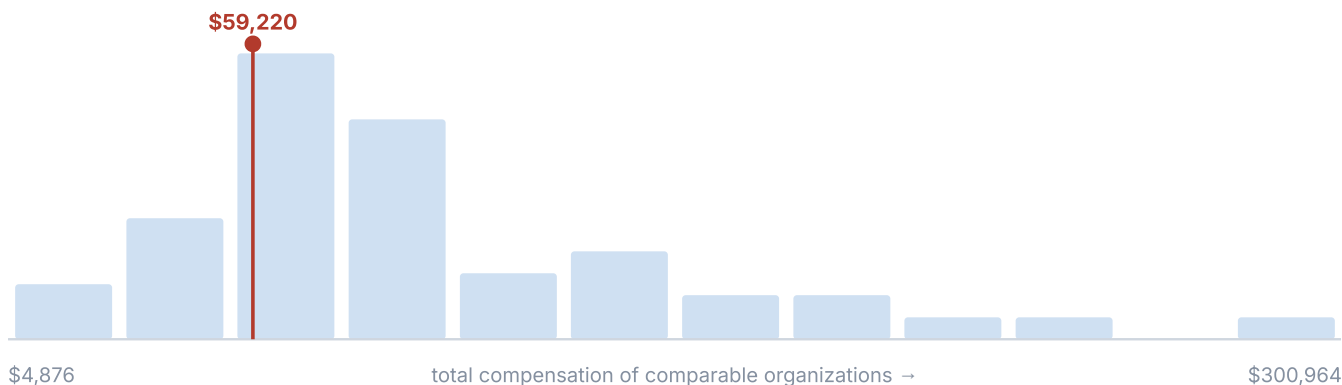
BUDGET Total revenue between \$244,944 and \$548,383 — 0.67x to 1.50x the subject's \$365,589 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S40), nationwide + budget 0.67–1.5x revenue.

90 organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$40,507	\$63,528	\$84,678	\$120,951	\$180,363	\$59,220
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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
Isa Michigan	MI	\$367,250	Executive Director	\$85,000	\$85,000	2023
Ohio Alliance Of Ymca's	OH	\$369,773	Chief Executive Officer	\$223,730	\$229,579	2023
Hawaii Masons And Plasterers Union	HI	\$370,416	Executive Director	\$180,031	\$151,679	2024
Chelsea Area Chamber Of Commerce	MI	\$372,034	Executive Di	\$72,870	\$70,779	2024
Aec Unites	DC	\$375,265	Executive Director	\$114,357	\$97,224	2023
Imperial County Association Of Realtors	CA	\$354,935	Chief Executive Officer	\$79,960	\$64,975	2024
The Construction Institute Inc	CT	\$354,876	Executive Director	\$74,200	\$67,403	2023
Ingersoll Grand Self-supported Municipal	IA	\$354,444	Executive Dir.	\$76,987	\$77,281	2025
Michigan Israel Business Accelerator	MI	\$353,207	Chief Executive Officer (End Jan 2025)	\$19,401	\$18,844	2024
Irrigation & Electrical Districts	AZ	\$349,001	Executive Di	\$308,828	\$279,495	2024
Mississippi Gaming & Hospitality As	MS	\$382,314	Executive Director	\$160,417	\$173,096	2023
Queen City Angels	OH	\$395,808	Executive Director	\$180,560	\$179,965	2024
Mississippi Apartment Association	MS	\$335,360	Association Director	\$58,803	\$63,451	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Girard Area Industrial Development Corp	PA	\$333,361	Chairman	\$73,442	\$68,921	2024
Pike District Partnership Inc	MD	\$332,944	Executive Director	\$90,000	\$79,181	2024
Tic Council Americas Inc	DC	\$331,703	Executive Director-til 8/2023	\$99,221	\$84,356	2023
The Cannabis Alliance	WA	\$331,103	Executive Dir.	\$45,833	\$39,756	2023
Carroll County Economic Development	GA	\$330,816	Exec Committee	\$237,071	\$230,942	2023
African American Real Estate	DC	\$328,179	President	\$46,500	\$39,533	2023
Sona Songwriters Of North America	CA	\$406,348	Trustee	\$78,462	\$63,757	2024
Pennsylvania Private Equity Network	PA	\$408,392	Executive Director	\$122,296	\$114,767	2024
Forward High Point Inc	NC	\$322,019	Chief Executive Officer	\$104,545	\$99,033	2025
Fulshear-katy Area Chamber Of Commerce	TX	\$319,654	President	\$94,994	\$92,062	2023
Naiop - Wisconsin Chapter Inc	WI	\$412,539	Exec. Director	\$177,418	\$174,364	2024
Professional Remodeling Organization Of Metro Dc Inc	VA	\$416,132	Executive Director	\$110,000	\$102,900	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.

● Sample, role match & sensitivity

PEER COUNT	90 organizations. Compensation range \$4,876–\$300,964; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$365,589); for reference, expenses \$99,713 and assets \$1,991,626. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	William J Hallan, reported title " <i>PRESIDENT/CE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	19 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (William J Hallan) 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 90 similarly situated organizations (Same NTEE sector (S40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$59,220 is reasonable (approximately the 19th 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.