

# Lutheran Homes And Health Services

Executive Director / CEO

EIN 391466308  
 WI · NTEE P75I  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Matthew Mauthe, Executive Director / CEO** (\$22,653) against **every comparable organization** that fit the selection criteria — **266** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51<sup>st</sup>** percentile of comparable organizations

within the typical range

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P75I).
BUDGET	Total revenue between \$35,022 and \$78,409 — 0.67x to 1.50x the subject's \$52,273 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**266** organizations qualified on sector, size, and geography → **266** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,723	\$10,233	\$22,037	\$38,965	\$59,863	\$22,653
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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 WI 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="#">Peace Of Thread Inc</a>	GA	\$52,300	President	\$24,432	<b>\$24,218</b>	2023
<a href="#">Healing Justice Center</a>	NC	\$52,208	Executive Director/board Member	\$3,832	<b>\$3,791</b>	2024
<a href="#">Veteran Empowerment Neighborhoods</a>	MI	\$52,343	Executive Di	\$4,680	<b>\$4,625</b>	2024
<a href="#">Shelby County Arc Inc</a>	OH	\$52,184	Current Dire	\$15,296	<b>\$15,513</b>	2024
<a href="#">Forever Families Home Study</a>	FL	\$52,368	Director	\$25,000	<b>\$23,152</b>	2023
<a href="#">Vinfen Corporation Of Plain Inc</a>	MA	\$52,151	Former Director & Ceo	\$21,978	<b>\$19,469</b>	2023
<a href="#">Vision For Independence Center</a>	WA	\$52,537	Clinic Director	\$24,934	<b>\$22,006</b>	2023
<a href="#">Mental Retardation Community Services Of Nassau County Inc</a>	NY	\$52,678	Chief Executive Officer	\$214,386	<b>\$190,974</b>	2023
<a href="#">Nami Acs Aka Nami Alameda County South</a>	CA	\$52,731	Executive Director	\$64,480	<b>\$53,313</b>	2024
<a href="#">Connecticut Counseling Centers Fund Inc</a>	CT	\$52,807	Executive Director And Pre	\$57,005	<b>\$51,178</b>	2024
<a href="#">Lauren Mccluskey Foundation</a>	WA	\$51,698	Executive Director	\$71,875	<b>\$63,437</b>	2023
<a href="#">Life Enrichment Trust Of New Jersey Inc</a>	PA	\$53,075	Ceo & President	\$36,502	<b>\$34,855</b>	2024
<a href="#">Mountain Lake Services Foundation</a>	NY	\$51,373	Executive Dir.	\$27,595	<b>\$23,876</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Home Place</a>	ND	\$53,187	Ceo	\$23,150	<b>\$25,045</b>	2023
<a href="#">Bay Cove Orchardfield Residence Inc</a>	MA	\$53,403	President/ceo	\$14,439	<b>\$12,790</b>	2023
<a href="#">St James Youth Services Inc</a>	GA	\$51,035	Director	\$12,917	<b>\$12,436</b>	2024
<a href="#">Conversations To Remember</a>	NJ	\$53,528	Executive Director	\$60,000	<b>\$51,295</b>	2024
<a href="#">Bring It Home Florida Inc</a>	FL	\$50,995	Director	\$29,615	<b>\$26,639</b>	2024
<a href="#">Committee For The Absorption Of Soviet Emigrees</a>	NJ	\$50,967	Presidnet/treasurer	\$102,000	<b>\$89,777</b>	2023
<a href="#">The Real Love Company Inc</a>	GA	\$53,599	Key Employee	\$30,500	<b>\$29,365</b>	2024
<a href="#">Path Foundation</a>	PA	\$50,737	President & Ceo	\$56,601	<b>\$55,643</b>	2023
<a href="#">Make A Child Smile Inc</a>	TX	\$50,660	Executive Di	\$20,000	<b>\$19,156</b>	2024
<a href="#">Kelly Apartments Inc</a>	MN	\$53,979	Chief Executive Officer	\$8,191	<b>\$7,979</b>	2023
<a href="#">Artists For The Humanities</a>	WI	\$50,511	President	\$26,699	<b>\$27,488</b>	2023
<a href="#">Polk Prosperity Campaign Inc</a>	FL	\$50,000	Vice President	\$9,975	<b>\$9,238</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **266** organizations. Compensation range \$2–\$261,042; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$52,273); for reference, expenses \$95,916 and assets \$817,148. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Matthew Mauthe, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	90 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	49 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	96 <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 (Matthew Mauthe) 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 266 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,653 is reasonable (approximately the 51<sup>st</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.