

Visions Counseling Inc

Executive Director / CEO

EIN 391991697

WI · NTEE E20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gwendolyn Martell-daniels, Executive Director / CEO** (\$21,740) against **every comparable organization** that fit the selection criteria — **159** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Gwendolyn Martell-daniels — reported title "COUNSELOR", 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 (E20).

BUDGET Total revenue between \$43,225 and \$96,774 — 0.67x to 1.50x the subject's \$64,516 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

159 organizations qualified on sector, size, and geography → **159** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$4,936

\$13,719

\$31,882

\$51,043

\$106,438

\$21,740



■ 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
Out Came The Sun Foundation Inc	MD	\$64,602	Director	\$25,972	\$23,250	2024
The Cardiac Institute	MI	\$63,887	Chairman & President/ceo - Part Year	\$33,953	\$33,557	2024
Methodist Community Collaborative	TX	\$65,360	President	\$77,284	\$74,024	2024
Hawaii Mother's Milk Inc	HI	\$63,638	Executive Director	\$48,425	\$41,514	2024
Adult Day Health Activity Center Inc	NC	\$65,511	Cook Culinary	\$28,849	\$28,542	2024
Montana Medical Association Foundation	MT	\$63,106	Cao	\$23,381	\$24,133	2024
Ahfhome Office Inc	OH	\$63,104	President-mg	\$35,997	\$37,585	2023
Shadyside Hospital Supporting Foundation	PA	\$66,261	Senior Advisor (Until 06/24)	\$13,186	\$12,266	2025
The Lily Project Inc	IL	\$66,600	Vice Preside	\$7,800	\$7,343	2024
Rowan Regional Medical Center Auxiliary	NC	\$62,365	Cfo (Fr 9/6/23)	\$128,749	\$131,143	2023
Via Foundation Inc	PA	\$61,743	President And Ceo	\$90	\$89	2023
Sugarcreek Township Ambulance Service Inc	PA	\$61,643	Director	\$14,628	\$13,968	2024
Millcreek Health System	PA	\$61,504	President/ceo	\$30,818	\$30,296	2023
Cottage Grove Community Hospital	OR	\$67,782	Director	\$50,134	\$45,896	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hackensack Meridian Medical Group - One Medical Pc (Fka Meridian Medical Gr	NJ	\$60,918	Chief Physician Executive	\$291,140	\$248,899	2024
Pierce County Dental Foundation	WA	\$68,118	Executive Director	\$4,246	\$3,640	2024
Premierlife Real Estate Holdings	MO	\$60,888	President & Ceo	\$39,832	\$40,396	2024
Abiding Hearts Home Care Inc	AL	\$68,303	Executive Director	\$32,200	\$33,309	2024
Stillwater Medical Group	MN	\$68,305	President	\$144,394	\$136,617	2024
Young And Brave Inc	CA	\$60,195	Executive Director	\$7,395	\$6,114	2024
Foundation For Health	SD	\$60,161	Director	\$38,217	\$40,386	2024
Life Choices Maternity	IN	\$68,970	Executive Di	\$100,942	\$104,938	2023
Nevada Donor Network Foundation	NV	\$69,156	President/ceo, Nevada Dono	\$40,295	\$38,675	2024
Carolinasgeorgia Florida Chapter American Society	SC	\$59,812	Coo And Ed Director	\$31,000	\$31,882	2023
Spiral Collective	MN	\$59,711	President	\$18,000	\$17,030	2024

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.

● Sample, role match & sensitivity

PEER COUNT 159 organizations. Compensation range \$89–\$1,607,112; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$64,516); for reference, expenses \$54,606 and assets \$43,434.

ROLE MATCH	Gwendolyn Martell-daniels, reported title " <i>COUNSELOR</i> ", 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	93 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	36 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	78 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 (Gwendolyn Martell-daniels) 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 159 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,740 is reasonable (approximately the 36th 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.