

South Central Library System Foundation

Executive Director / CEO

EIN 392020856

WI · NTEE B117

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Martha Van Pelt, Executive Director / CEO** (\$32,631) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

Benchmarked executive: Martha Van Pelt — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

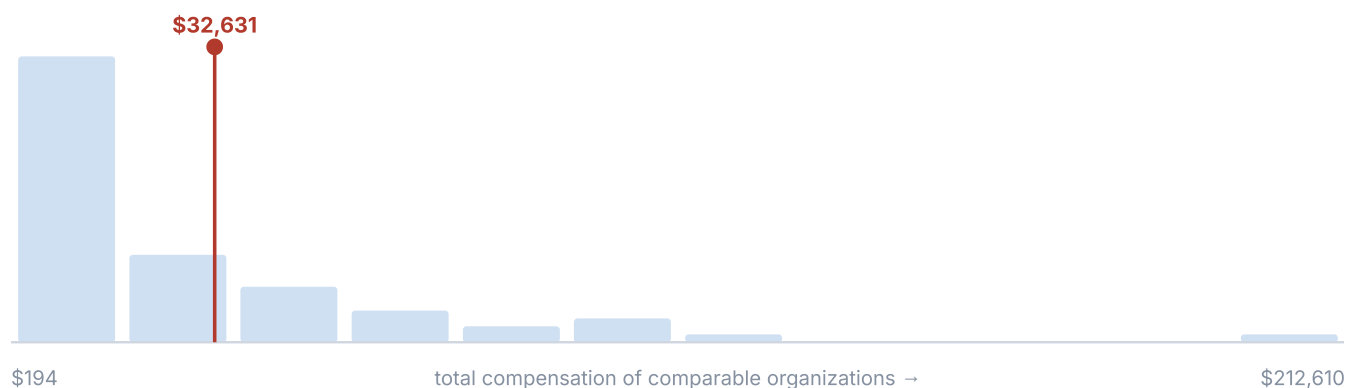
SECTOR Organizations sharing the subject's NTEE classification (B117).

BUDGET Total revenue between \$12,662 and \$28,348 — 0.67x to 1.50x the subject's \$18,899 (the band tightens as size grows).

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

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,034

\$5,900

\$15,645

\$38,145

\$74,566

\$32,631



● 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
Dr J E Green Educational Trust	AL	\$18,849	Trustee	\$11,975	\$12,387	2023
Building Industry Association Of	OH	\$18,843	Executive Director	\$16,606	\$16,841	2023
Faribault Rotary Youth Services Inc	MN	\$19,024	President	\$6,400	\$5,730	2025
Spotsylvania Education Foundation	VA	\$19,043	Executive Director	\$5,049	\$4,668	2023
The Joy School Endowment Fund	TX	\$19,241	School President/head	\$23,705	\$22,054	2024
Highland School Inc	WV	\$19,261	President	\$500	\$490	2025
The Ernest Becker Foundation	WA	\$18,459	Executive Director	\$14,900	\$12,773	2023
Tlbu Foundation Inc	NJ	\$18,289	Secretary/treasurer	\$30,000	\$24,269	2025
Mcgehee Mens Club Inc	AR	\$20,118	Secretary	\$10,984	\$11,483	2024
Wise Earth School Of Ayurveda	NC	\$17,477	President	\$22,000	\$21,142	2024
Readability Matters	CO	\$20,412	Chair	\$60,000	\$53,509	2024
Mabel K Toops Scholarship Trus	IN	\$17,308	Truwstee	\$250	\$245	2024
The Foundation For Chabot-las Positas Community College District	CA	\$20,521	Treasurer	\$123,893	\$99,499	2024
Relife Initiatives Corporation	GA	\$20,705	Ceo	\$5,495	\$5,290	2023
Briercrest College And Seminary Usa	WA	\$20,749	Officer	\$99,132	\$84,983	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Huntington Beach City School District	CA	\$16,902	President	\$11,027	\$8,856	2024
Alumnae Association Of The Lenox Hill	NY	\$21,224	President/editor Of Echo	\$10,000	\$8,652	2023
Detroit Musicians Fund	MI	\$16,522	Chair	\$1,131	\$1,086	2024
Sizer School Foundation Inc	MA	\$21,296	Board Memeber	\$6,749	\$5,807	2023
West Hills Christian School Foundation	OR	\$16,427	Director	\$6,981	\$6,208	2023
Reformation Seminary	AZ	\$16,407	Ceo	\$15,000	\$13,417	2024
Norris Square Education Corporation	PA	\$21,499	Ceo-xiente	\$16,868	\$15,645	2024
Southern Association Of Colleges	GA	\$16,218	President	\$72,013	\$69,332	2023
The Professional Institute For	PA	\$21,644	Executive Director	\$35,000	\$33,421	2023
American Schools Association Inc	NV	\$16,138	Chairman	\$42,000	\$38,145	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 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 65 organizations. Compensation range \$194–\$212,610; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$18,899); for reference, expenses \$7,550 and assets \$5,757,711. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Martha Van Pelt, reported title " <i>SECRETARY</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	29 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	69 th
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	72 nd

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 (Martha Van Pelt) 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 10, 2026, comparing compensation against 65 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,631 is reasonable (approximately the 69th 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 10, 2026.