

Southern Minnesota Womens Center

Executive Director / CEO

EIN 411907342

MN · NTEE P50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linda Lavallie, Executive Director / CEO** (\$33,010) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

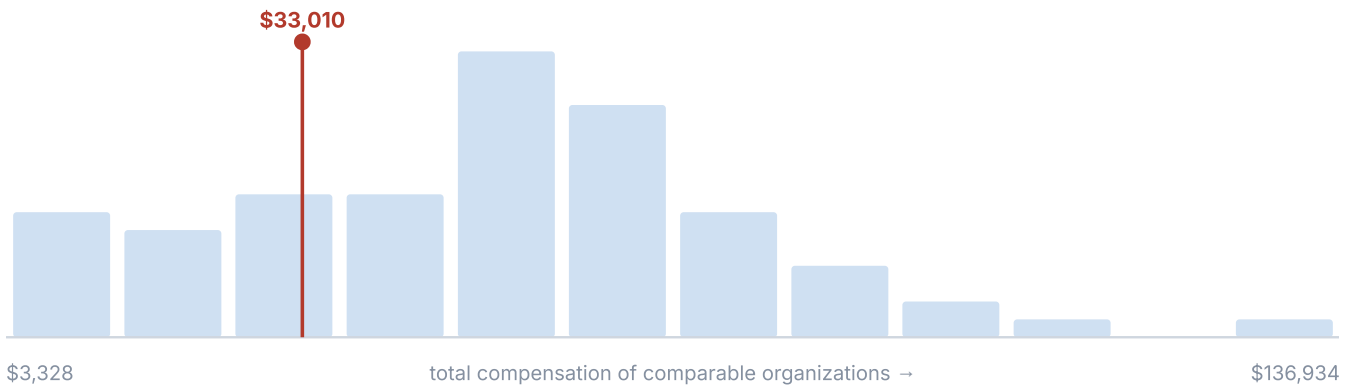
Benchmarked executive: Linda Lavallie — reported title “EX. DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P50).
BUDGET	Total revenue between \$189,165 and \$423,505 — 0.67x to 1.50x the subject's \$282,337 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P50), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,256	\$31,656	\$53,712	\$68,452	\$81,850	\$33,010
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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 MN 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
Saving Our Seniors Inc	FL	\$280,581	President	\$49,181	\$45,416	2024
Haydens House Of Healing Inc	NJ	\$285,958	Ceo	\$72,000	\$63,191	2024
Coos Elderly Services Inc	OR	\$277,188	Executive Director	\$51,532	\$48,431	2023
Community Grief Center	CO	\$275,781	Executive Director	\$46,500	\$43,830	2024
Global Mother Divine Org Usa	IA	\$274,823	President	\$60,000	\$64,579	2024
Wiregrass 2-1-1	AL	\$273,001	Executive Director	\$57,979	\$61,572	2024
The National Advocacy Center Of The	MD	\$292,016	Executive Direc	\$61,631	\$58,312	2023
Neighbors Who Care Inc	AZ	\$272,387	Executive Director	\$84,299	\$79,693	2024
Bless Your Heart Nonprofit Corporation	LA	\$294,687	Project Manager	\$20,000	\$21,648	2024
Steps To Tomorrow	CA	\$294,840	Exec Director	\$67,700	\$55,984	2025
Wabanaki Womens Coalition Inc	ME	\$296,796	Executive Director	\$83,419	\$82,111	2024
Transition 123 Inc	MI	\$298,973	Executive Dir.	\$103,903	\$108,536	2023
Desert Waters Correctional Outreach	CO	\$263,171	Executive Di	\$39,087	\$37,931	2023
Woman To Woman Mentoring Inc	MD	\$262,597	Executive Di	\$73,519	\$69,560	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Donor Sibling Registry	CO	\$261,555	Exceutive Director	\$145,277	\$136,934	2024
Beautiful You By Profile	MI	\$303,333	Executive Di	\$25,532	\$25,905	2024
Purposeful Living Inc	IN	\$260,306	President	\$81,500	\$84,485	2024
Net Resource Foundation	TN	\$307,721	Executive Director	\$31,200	\$32,238	2024
Mothers' Milk Bank Of Mississippi	MS	\$308,834	Former Executive Director	\$47,653	\$53,712	2023
Families Helping Families Region Z	LA	\$309,590	Executive Dir.	\$69,903	\$77,899	2023
Inspiring You To Greatness Non Profit Corporation	TX	\$254,670	President	\$8,800	\$8,430	2025
River City Recovery Ministries	MN	\$254,332	Vice Preside	\$54,660	\$53,092	2024
Wild Instincts Inc	WI	\$313,288	President	\$9,750	\$10,009	2024
Laolam	WA	\$314,367	President	\$7,200	\$6,336	2024
Safeart Inc	VT	\$249,590	Co-director Programs	\$52,960	\$53,947	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **73** organizations. Compensation range \$3,328–\$136,934; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$282,337); for reference, expenses \$157,029 and assets \$491,782. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Linda Lavallie, reported title "EX. DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	29 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	27 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 (Linda Lavallie) 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 73 similarly situated organizations (Same NTEE sector (P50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,010 is reasonable (approximately the 29th 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.