

# Ivan & Caroline Wilson Memorial

Executive Director / CEO

EIN 426528237

IA · NTEE T99Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gary T Gee, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

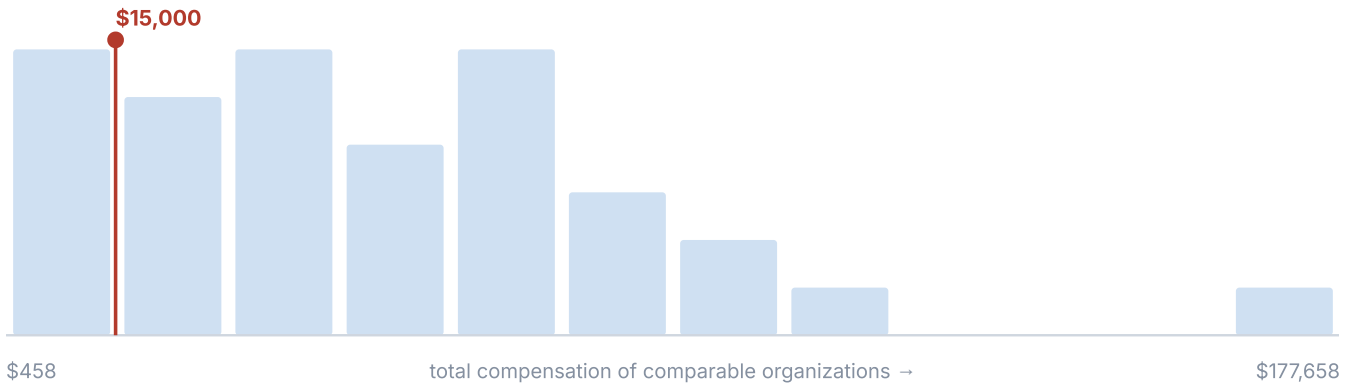
**Benchmarked executive:** Gary T Gee — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T99Z).
BUDGET	Total revenue between \$279,863 and \$626,560 — 0.67x to 1.50x the subject's \$417,707 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

**34** organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,014	\$23,983	\$45,925	\$72,996	\$89,091	\$15,000
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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 IA 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="#">World Stewardship Institute</a>	CA	\$419,063	President	\$48,960	<b>\$37,503</b>	2024
<a href="#">Ventura Music Festival Association</a>	CA	\$423,602	Executive Di	\$115,000	<b>\$88,091</b>	2024
<a href="#">The Central Benefits</a>	OH	\$424,274	Secretary	\$105,945	<b>\$102,483</b>	2023
<a href="#">Ymca Foundation Of Mid-america</a>	KS	\$405,761	Chief Executive Officer	\$37,063	<b>\$35,520</b>	2024
<a href="#">Olde Towne Theatre Co Inc</a>	SD	\$433,343	Executive Di	\$27,209	<b>\$27,425</b>	2023
<a href="#">One Equal Heart Foundation</a>	WA	\$402,021	Executive Director	\$102,175	<b>\$83,546</b>	2023
<a href="#">Henrik Lundqvist Foundation Inc</a>	NJ	\$400,275	Executive Dir.	\$50,000	<b>\$39,602</b>	2024
<a href="#">The Viaquest Foundation</a>	OH	\$397,274	Executive Director	\$72,853	<b>\$70,472</b>	2023
<a href="#">Friends Of The School Of The Arts Fnd</a>	CA	\$438,471	Treasurer	\$5,000	<b>\$3,731</b>	2025
<a href="#">The Potters Hands Foundation Inc</a>	NY	\$450,977	Executive Directorboard Chair	\$85,748	<b>\$68,736</b>	2024
<a href="#">Kansas Financial Empowerment Foundation</a>	KS	\$458,087	President	\$478	<b>\$458</b>	2024
<a href="#">Burning Ones Inc</a>	FL	\$369,303	President	\$47,500	<b>\$39,584</b>	2024
<a href="#">Overly's Country Christmas Inc</a>	PA	\$368,962	Executive Director	\$22,625	<b>\$20,606</b>	2023
<a href="#">Love's Arm Outreach Ministries Inc</a>	TN	\$469,493	Executive Di	\$55,050	<b>\$51,332</b>	2024
<a href="#">Equal Access To Justice Inc</a>	NM	\$362,280	Executive Director	\$79,435	<b>\$73,837</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Waterhouse Charitable Trust</a>	HI	\$350,901	Co-trustee	\$109,480	<b>\$89,520</b>	2023
<a href="#">Africa Network Evangelism Task</a>	TX	\$327,442	Ceo & Chairman	\$119,400	<b>\$109,081</b>	2023
<a href="#">San Diego Council On Literacy</a>	CA	\$513,155	Ceo	\$86,544	<b>\$66,293</b>	2024
<a href="#">Mo Assn Of Rural Education</a>	MO	\$515,810	Exec Director	\$59,770	<b>\$54,711</b>	2025
<a href="#">Finao</a>	WI	\$314,091	President	\$14,400	<b>\$13,735</b>	2023
<a href="#">Friends Of Michlalah Yerushalayim Inc</a>	NY	\$311,382	President	\$3,600	<b>\$2,886</b>	2024
<a href="#">Engineers Charitable Trust</a>	NY	\$304,582	Executive Director	\$94,257	<b>\$75,557</b>	2024
<a href="#">All For Him Ministry Inc</a>	TN	\$304,184	President	\$22,471	<b>\$21,572</b>	2023
<a href="#">American Friends Of Action</a>	PA	\$300,229	Program Dire	\$75,686	<b>\$66,955</b>	2024
<a href="#">Rocky Mountain Fisher House Foundation</a>	CO	\$535,727	Executive Dir.	\$52,000	<b>\$44,232</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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** 34 organizations. Compensation range \$458–\$177,658; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$417,707); for reference, expenses \$416,453 and assets \$6,250,801.

ROLE MATCH	Gary T Gee, reported title " <i>TRUSTEE</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	9 peers 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	15 <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 (Gary T Gee) 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 34 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,000 is reasonable (approximately the 18<sup>th</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.