

Human Technologies Properties

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Timothy Giarrusso, Executive Director / CEO** (\$14,388) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Timothy Giarrusso — reported title “PRESIDENT/CHIEF EXECUTIVE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E11).

BUDGET Total revenue between \$240,322 and \$538,036 — 0.67x to 1.50x the subject's \$358,691 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

91 organizations qualified on sector, size, and geography

→ **91** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$15,549	\$27,784	\$52,504	\$102,836	\$209,181	\$14,388
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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 NY 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
Southeastern Missouri Area Health	MO	\$358,784	Executive Director	\$62,168	\$72,868	2024
Willamette Valley Insurance Corporation	HI	\$358,192	President/director	\$104,173	\$106,262	2023
Obcc Othello Qalich	WA	\$363,286	President	\$31,941	\$31,647	2024
Carthage Area Hospital Foundation Inc	NY	\$353,310	Executive Director	\$29,554	\$29,554	2024
Pikeville Medical Center Foundation For	KY	\$351,758	Board Member/pmc President/ceo	\$50,061	\$59,520	2024
Minnesota Center For Health Care Ethics	MN	\$367,552	Ceo/coo	\$168,450	\$184,199	2024
St Thomas Foundation Inc	LA	\$368,438	President	\$20,700	\$25,224	2024
Ffmc Support Organization	TN	\$346,664	President	\$6,465	\$7,743	2023
Smh Foundation	LA	\$374,390	Executive Dir.	\$120,525	\$146,869	2024
Wschc Support Corporation	MD	\$342,000	Treasurer	\$42,960	\$43,302	2025
Grove Manor Foundation	PA	\$340,917	Chief Executive Officer	\$27,000	\$30,678	2023
Treasure Coast Community Health Foundation	FL	\$337,499	Ceo	\$48,270	\$51,665	2023
The Health Source Group	MO	\$380,579	Interim Market President (Start 8/2022 - End	\$54,191	\$65,395	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
			12/2022)			
Roh Investment Co Inc	TN	\$381,158	President/director	\$192,519	\$230,561	2023
Daughters Of Charity Services Of New	LA	\$382,360	President/ceo/ex-officio	\$17,775	\$22,300	2023
Zufall Health Foundation Inc	NJ	\$334,603	Trustee - President/ceo Zhc	\$43,512	\$42,993	2024
Lehigh Qalib Inc	FL	\$383,066	Director/pre	\$156,813	\$163,025	2024
Genesys Volunteers	MI	\$383,251	President (End 9/23)	\$25,158	\$28,737	2024
Pchd Foundation Incorporated	ID	\$333,493	Executive Di	\$5,867	\$6,907	2024
Ellenville Regional Hospital Foundation	NY	\$333,260	Finance Director	\$48,130	\$48,130	2024
Longs Peak Hospital Foundation	CO	\$384,611	President, Lph & Bh	\$8,173	\$8,673	2024
St Jude's Ranch For Children	NV	\$385,324	Ceo	\$5,375	\$6,139	2023
Effingham Health System Foundation	GA	\$330,713	Ex. Director	\$21,568	\$24,708	2023
Newark-wayne Community Hospital	NY	\$387,172	President, Foundations	\$68,936	\$68,936	2024
The Foundation Of Neosho Memorial	KS	\$329,723	Foundation Director	\$20,334	\$24,310	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	91 organizations. Compensation range \$4,381–\$820,720; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$358,691); for reference, expenses \$557,357 and assets \$8,220,010. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Timothy Giarrusso, reported title " <i>PRESIDENT/CHIEF EXECUTIVE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	75 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	10 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	52 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 (Timothy Giarrusso) 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 91 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,388 is reasonable (approximately the 10th 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.