

# Western Institute Of Legal Medicine

Executive Director / CEO

EIN 452690040

CA · NTEE B60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marvin Firestone Md Jd, Executive Director / CEO** (\$47,500) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

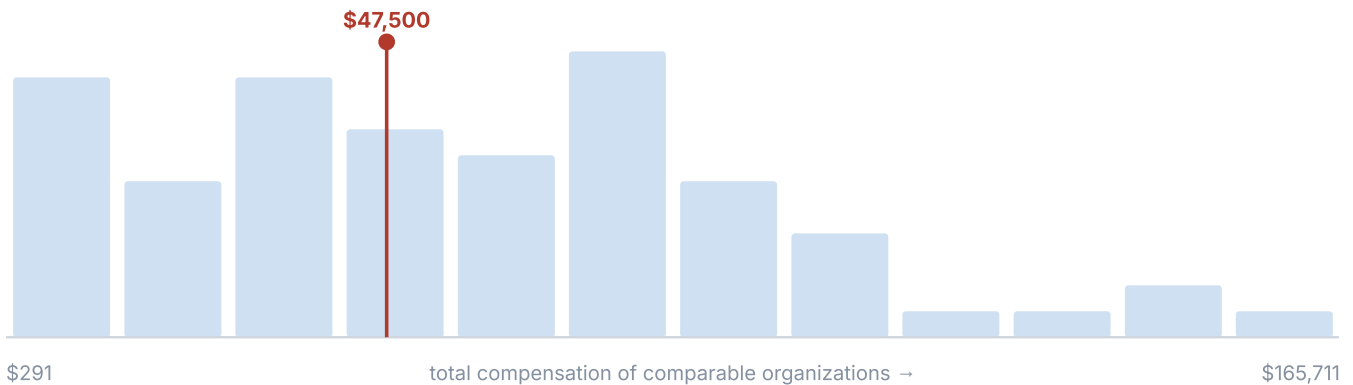
**Benchmarked executive:** Marvin Firestone Md Jd — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

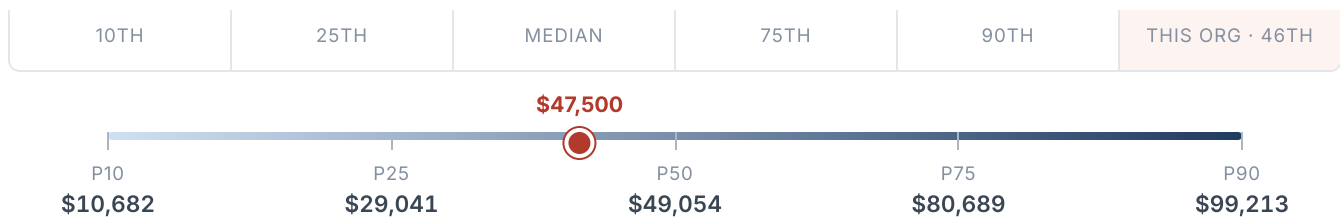
SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$108,771 and \$243,517 — 0.67x to 1.50x the subject's \$162,345 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

**67** organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,682	\$29,041	\$49,054	\$80,689	\$99,213	\$47,500
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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 CA 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="#">Institute For Advertising Ethics</a>	NY	\$165,475	President	\$125,000	<b>\$130,809</b>	2023
<a href="#">Iowa Civil Justice Foundation</a>	IA	\$157,676	Executive Director	\$122,488	<b>\$150,861</b>	2024
<a href="#">German Language School Of Naper</a>	IL	\$156,641	Chair Of The B	\$26,920	<b>\$29,770</b>	2024
<a href="#">The Meadows Of Northern Arizona Inc</a>	AZ	\$169,304	London	\$42,271	<b>\$45,728</b>	2024
<a href="#">Houston Taiwan Institute Of Senior</a>	TX	\$154,911	President	\$30,107	<b>\$33,876</b>	2024
<a href="#">Balanced Rock Foundation</a>	CA	\$153,486	Executive Director	\$81,638	<b>\$81,638</b>	2023
<a href="#">Wyoming Family Home Ownership</a>	WY	\$151,400	Prior Exec D	\$81,474	<b>\$98,137</b>	2024
<a href="#">Professional Learning Us Inc</a>	NY	\$173,772	Chief Executive	\$40,000	<b>\$40,657</b>	2024
<a href="#">Financial Wellness Institute Inc</a>	NJ	\$149,920	Ceo	\$165,000	<b>\$165,711</b>	2024
<a href="#">Christian Heritage Home</a>	WA	\$149,107	Director	\$30,000	<b>\$30,212</b>	2024
<a href="#">The S E L F Help Foundation Inc</a>	NY	\$176,289	President/cob	\$58,000	<b>\$60,695</b>	2023
<a href="#">Effective Management Association Corp</a>	IL	\$146,424	Past Board Member	\$59,255	<b>\$67,463</b>	2023
<a href="#">Sewanee Church Music Conference</a>	AL	\$146,071	Conference Director	\$3,000	<b>\$3,753</b>	2023
<a href="#">Khatib Bridge And Education Of Palm City Inc</a>	FL	\$145,880	Manager	\$10,000	<b>\$10,879</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gestalt Therapy Institute Of The</a>	CA	\$179,113	President	\$300	<b>\$291</b>	2024
<a href="#">National Foundation For Judicial Excelle</a>	IL	\$179,322	Secretary-treasurer	\$23,000	<b>\$25,435</b>	2024
<a href="#">Minne</a>	MN	\$182,257	Executive Director Beginning July	\$56,731	<b>\$64,918</b>	2023
<a href="#">Opportunity Thrive Inc</a>	MI	\$183,212	Executive Di	\$56,650	<b>\$65,773</b>	2024
<a href="#">Dc Creative Writing Workshop Inc</a>	DC	\$183,216	Executive Di	\$81,033	<b>\$79,987</b>	2024
<a href="#">Arts As Healing Foundation</a>	MO	\$185,399	Executive Director	\$60,833	<b>\$72,476</b>	2024
<a href="#">Center For Arts Design And Social</a>	MA	\$135,560	Executive Director	\$89,581	<b>\$93,224</b>	2023
<a href="#">Vermont Federation Of Sportsmen's</a>	VT	\$132,930	President	\$30,000	<b>\$33,965</b>	2024
<a href="#">National African-american Women's Leadership Institute</a>	TX	\$131,195	Executive Director	\$36,458	<b>\$41,023</b>	2024
<a href="#">Global Training Network</a>	OK	\$194,034	President	\$58,548	<b>\$74,660</b>	2023
<a href="#">Taproot Farm &amp; Environment Edu Ctr</a>	NH	\$196,475	Executive Di	\$45,000	<b>\$46,739</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	67 organizations. Compensation range \$291–\$165,711; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$162,345); for reference, expenses \$140,077 and assets \$46,718.
ROLE MATCH	Marvin Firestone Md Jd, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	48 <sup>th</sup>
Reportable pay only (column D), adjusted	51 <sup>st</sup>
All sources (D + E + F), adjusted	37 <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 (Marvin Firestone Md Jd) 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 67 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,500 is reasonable (approximately the 46<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.