

Butler Hospital Foundation

Executive Director / CEO

EIN 454530540

RI · NTEE T11

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael E Wagner Md, Executive Director / CEO** (\$32,601) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael E Wagner Md — reported title "DIRECTOR - PRESIDENT/CEO/CNE", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T11).
BUDGET	Total revenue between \$116,619 and \$261,088 — 0.67x to 1.50x the subject's \$174,059 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T11), nationwide + budget 0.67–1.5x revenue.

50 organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,358	\$17,381	\$31,291	\$61,563	\$82,708	\$32,601
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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 RI 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
The Fertel Foundation	LA	\$175,661	Director	\$58,114	\$66,736	2024
Pathstone Foundation	NY	\$176,396	Cfo Of Pathstone Corp	\$15,863	\$14,949	2024
Community Resources Capital Foundation	NY	\$177,326	Ceo	\$81,138	\$76,463	2024
Friends Of The Children's Justice Center	HI	\$169,571	Program Manager (Thru 6/24)	\$36,433	\$34,018	2024
The Hundred Club Of Dayton	OH	\$167,398	Trustee	\$19,635	\$21,688	2024
Bgccf Nmtc Inc	FL	\$184,000	President/ceo (Thru 08/2023)	\$37,813	\$37,046	2024
Community Foundation Realty Inc	LA	\$186,777	President/director	\$75,968	\$87,238	2024
Global Foundation	PA	\$161,330	Ceo	\$139,734	\$149,615	2023
Womentum Inc	WY	\$160,183	Executive Director	\$71,500	\$82,205	2023
Rural Oklahoma Community Foundation	OK	\$188,073	Trustee	\$36,220	\$42,822	2023
Nathalie & Theodore Jones Charitable	MA	\$157,704	Trustee	\$23,177	\$23,279	2022
Shuchman Lesser Foundation Co Silicon Valley Community Foundation	CA	\$190,741	Secretary	\$34,612	\$32,090	2023
Ulec Leverage Inc	NY	\$155,349	Board Member	\$71,789	\$69,650	2023
The Reis Bisor Foundation	TX	\$193,196	Treasurer	\$29,957	\$31,251	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Self Enhancement Foundation	OR	\$151,625	President & Ceo	\$25,958	\$25,883	2023
Parc Endowment Fund li	FL	\$198,642	Trustee/parc President & Ceo	\$12,085	\$11,840	2024
Simon Family Foundation	VA	\$199,160	Secretary	\$5,470	\$5,508	2024
Samaritan House Foundation	VA	\$148,338	Executive Director	\$4,083	\$4,111	2024
San Diego Harbor Police Foundation Inc	CA	\$200,123	Ceo	\$116,274	\$104,709	2024
William & Barbara Fitzgerald Family Fdn	NE	\$202,231	Director	\$19,567	\$21,948	2024
Mghpcc Holyoke Inc	MA	\$145,505	President	\$37,439	\$36,123	2023
Mccaw Family Foundation Inc	IN	\$203,841	Director	\$65,459	\$71,991	2024
Nathalie & Theodore Jones Charitable	MA	\$144,050	Trustee	\$25,204	\$23,620	2024
Nathalie & Theodore Jones Charitable	MA	\$142,534	Trustee	\$25,228	\$23,643	2024
Commonwealth Corporation Foundation	MA	\$206,047	President/ceo (04/23)	\$25,988	\$25,074	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 50 organizations. Compensation range \$4,111–\$780,932; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$174,059); for reference, expenses \$64,499 and assets \$196,854. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael E Wagner Md, reported title " <i>DIRECTOR - PRESIDENT/CEO/CNE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	41 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	54 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (Michael E Wagner Md) 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 50 similarly situated organizations (Same NTEE sector (T11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,601 is reasonable (approximately the 54th 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.