

# You Can Be My Angel Foundation

Executive Director / CEO

EIN 462268098

IL · NTEE E86

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katarzyna Romanowska, Executive Director / CEO** (\$30,078) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

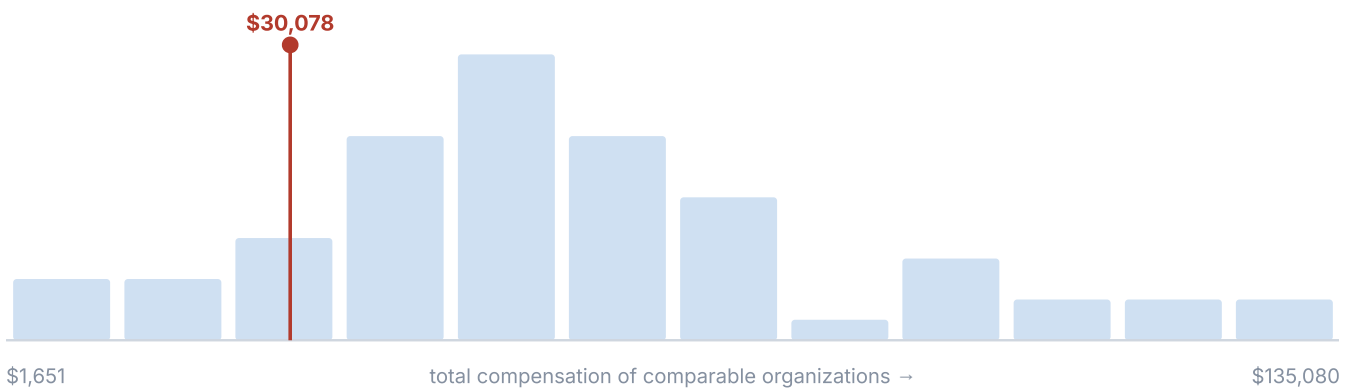
**Benchmarked executive:** Katarzyna Romanowska — reported title “PRESIDENT/CHAIRMAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E86).
BUDGET	Total revenue between \$184,855 and \$413,856 — 0.67x to 1.50x the subject's \$275,904 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E86), nationwide + budget 0.67–1.5x revenue.

**63** organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$27,380	\$39,223	\$55,479	\$72,113	\$97,626	\$30,078
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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 IL 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="#">Therapeutic Riding Of Tri-cities</a>	WA	\$276,533	Founder/executive Director	\$56,914	<b>\$53,361</b>	2023
<a href="#">Helen Hayes Hospital Foundation Inc</a>	NY	\$277,074	Executive Director	\$60,671	<b>\$55,765</b>	2024
<a href="#">Guardians Of Tomorrow Inc</a>	WI	\$281,706	Pres/treas	\$31,000	<b>\$32,931</b>	2024
<a href="#">South Texas Juvenile Diabetes</a>	TX	\$267,888	Executive Dir.	\$24,961	<b>\$26,147</b>	2023
<a href="#">Martha's Vineyard Foundation Inc</a>	FL	\$289,248	President	\$34,579	<b>\$33,042</b>	2024
<a href="#">With Courage</a>	OR	\$262,558	Executive Dir.	\$66,500	<b>\$61,197</b>	2025
<a href="#">Team Tony Cancer Foundation Inc</a>	FL	\$292,794	Executive Director	\$55,846	<b>\$54,941</b>	2023
<a href="#">Live-evermore Inc</a>	DC	\$257,816	Executive Director	\$60,000	<b>\$53,556</b>	2024
<a href="#">Rx Compassion Inc</a>	NY	\$257,553	Executive Director	\$101,562	<b>\$96,108</b>	2023
<a href="#">West Texas Gifts Of Hope Inc</a>	TX	\$294,869	Executive Director	\$96,320	<b>\$98,005</b>	2024
<a href="#">American Pregnancy Association</a>	TX	\$296,882	Executive Director	\$36,000	<b>\$36,630</b>	2024
<a href="#">Sweet Dreams Foundation</a>	CA	\$252,708	Founder	\$50,000	<b>\$43,917</b>	2024
<a href="#">Abundant Life</a>	AR	\$299,851	Executive Director	\$46,661	<b>\$53,350</b>	2024
<a href="#">Fisher House Of Grt Cleveland Inc</a>	OH	\$300,450	Secretary And Executive Director	\$33,654	<b>\$37,328</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Coalition For Usher Syndrome Research</a>	MA	\$250,204	Executive Director	\$72,497	<b>\$68,223</b>	2023
<a href="#">Helping Horse Inc</a>	NC	\$302,116	Executive Director	\$37,362	<b>\$39,268</b>	2024
<a href="#">Josh Provides Epilepsy Assistance</a>	FL	\$302,293	Ceo	\$82,500	<b>\$78,833</b>	2024
<a href="#">Courageous Kidz Inc</a>	SC	\$249,512	Executive Director	\$33,212	<b>\$36,284</b>	2023
<a href="#">Wellness Within Corporation</a>	CA	\$302,747	Former Exec	\$81,917	<b>\$71,950</b>	2024
<a href="#">The Caring Community Foundation Inc</a>	NC	\$248,863	Executive Director	\$97,500	<b>\$102,473</b>	2024
<a href="#">Angel Fund</a>	MN	\$246,041	President	\$17,500	<b>\$18,109</b>	2023
<a href="#">Cocktails &amp; Caregivers Foundation Inc</a>	IN	\$245,064	President/founder	\$1,495	<b>\$1,651</b>	2023
<a href="#">Puulu Lapaau</a>	HI	\$307,256	Executive Di	\$46,200	<b>\$42,073</b>	2024
<a href="#">East Texas Cancer Alliance Of Hope</a>	TX	\$307,959	Founder/ceo	\$61,539	<b>\$62,615</b>	2024
<a href="#">Light Collective</a>	WA	\$310,471	Executive Director	\$99,605	<b>\$90,708</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **63** organizations. Compensation range \$1,651–\$135,080; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$275,904); for reference, expenses \$326,248 and assets \$426,981.
ROLE MATCH	Katarzyna Romanowska, reported title " <i>PRESIDENT/CHAIRMAN</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>
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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	11 <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 (Katarzyna Romanowska) 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 63 similarly situated organizations (Same NTEE sector (E86), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,078 is reasonable (approximately the 11<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.