

Joyful Journey Inc

Executive Director / CEO

EIN 463599080

IN · NTEE E21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Bess Witcosky, Executive Director / CEO** (\$74,923) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

Benchmarked executive: Bess Witcosky — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E21).

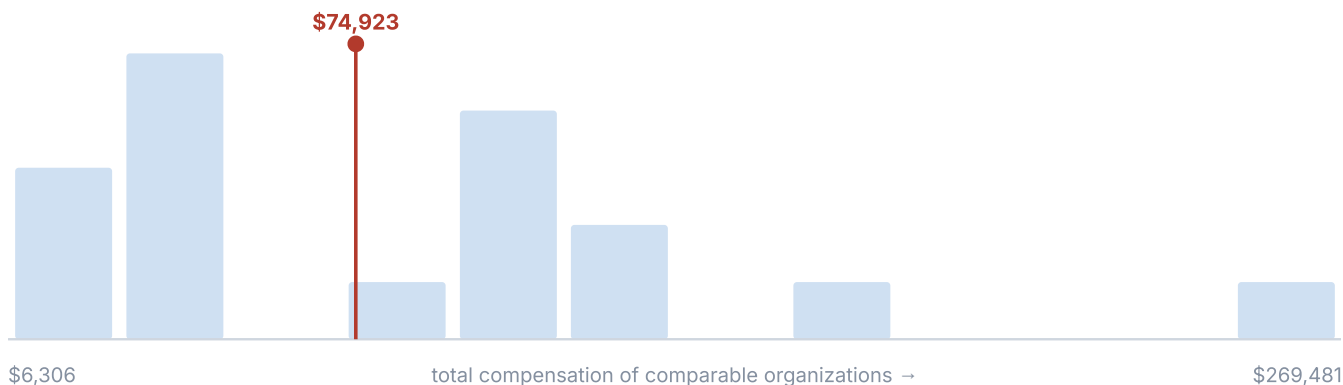
BUDGET Total revenue between \$250,405 and \$560,608 — 0.67x to 1.50x the subject's \$373,739 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E21), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,406	\$34,576	\$78,811	\$109,666	\$148,923	\$74,923
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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 IN 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
Affinity Health Alliance Inc	DE	\$379,184	Director, President-Thru 1/23	\$84,880	\$78,811	2023
Hospital Executive Council Inc	NY	\$393,588	Executive Director	\$125,492	\$107,531	2023
Fair Share Hospitals Collaborative	NY	\$420,000	Exec. Dir. As Of 04/01/24	\$116,688	\$97,118	2024
Marimed Foundation For Island	HI	\$325,410	President/ce	\$150,096	\$127,430	2023
Mercy Healthcare Foundation - Clinton	IA	\$320,461	Exec Dir; Mercyone Clinton Mktg Dir	\$22,585	\$23,450	2023
Public Health Fund	PA	\$433,474	Member	\$175,125	\$165,605	2023
Utmb Health Plans Inc	TX	\$436,037	Former President And Ceo	\$6,844	\$6,306	2024
Visiting Nurse Associations Of New	MA	\$438,049	President/ceo	\$166,491	\$137,801	2024
San Joaquin Valley Free Medical Clinic And Needle Exchange	CA	\$446,572	President	\$42,226	\$34,576	2023
Dartmouth-hitchcock Medical Center	NH	\$460,431	Trustee / Ex-officio Ceo	\$47,441	\$41,539	2023
Capital Region Health Care Corporation	NH	\$474,580	President & Ceo, Member Ex-officio	\$316,861	\$269,481	2024
Medical Support & Development	MS	\$268,878	President	\$40,000	\$41,033	2024
Mercy Health Fort Smith Communities	AR	\$507,609	President - Clinic	\$27,870	\$29,707	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dominican Health Services	CA	\$517,789	Executive Vice President	\$133,930	\$109,666	2023
Friends Of Lamprey Health Care Inc	NH	\$530,279	Co-ceo	\$44,546	\$37,885	2024
Westcoast Access To Children's	FL	\$538,508	Officer	\$114,875	\$102,333	2023
Community Healthcare Resources	IA	\$540,288	Financial Director	\$10,440	\$10,840	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	17 organizations. Compensation range \$6,306–\$269,481; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$373,739); for reference, expenses \$433,344 and assets \$1,244,573.
ROLE MATCH	Bess Witcosky, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	47 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	18 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 (Bess Witcosky) 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 17 similarly situated organizations (Same NTEE sector (E21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,923 is reasonable (approximately the 47th 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.