

# Emmaus Academy Inc

Executive Director / CEO

EIN 465228385

IL · NTEE B90

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Gustafson, Executive Director / CEO** (\$17,152) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michelle Gustafson — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

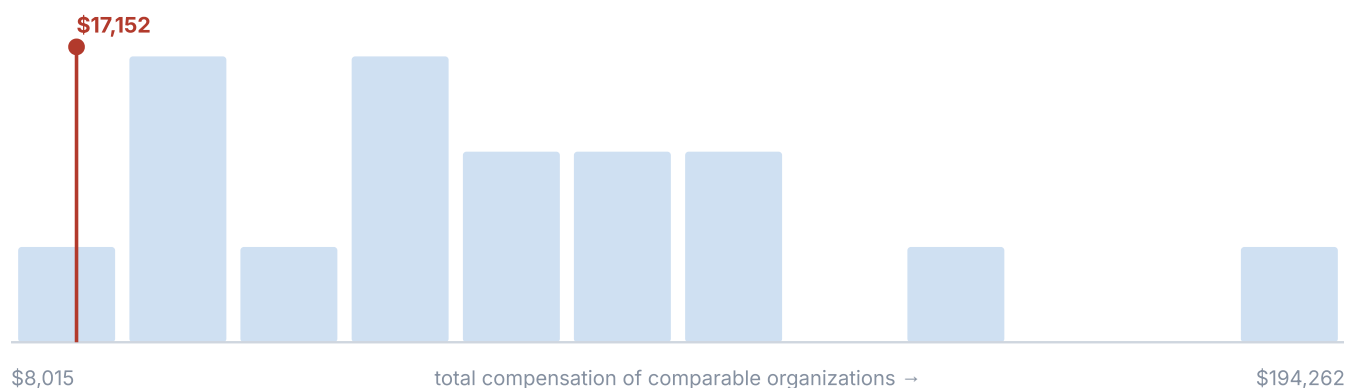
**SECTOR** Organizations sharing the subject's NTEE classification (B90).

**BUDGET** Total revenue between \$263,502 and \$589,930 — 0.67x to 1.50x the subject's \$393,287 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B90) + IL + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$30,444

\$41,189

\$71,856

\$101,768

\$124,969

\$17,152



## ■ 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="#">Ceic Corp</a>	IL	\$388,548	President	\$34,755	<b>\$32,888</b>	2025
<a href="#">Girls 4 Science</a>	IL	\$380,207	Excutive Dir/secretary	\$70,000	<b>\$67,992</b>	2024
<a href="#">Common Purpose Us Inc</a>	IL	\$429,264	Us Programs Director	\$70,741	<b>\$68,711</b>	2024
<a href="#">College Mentoring Experience</a>	IL	\$435,967	President	\$28,000	<b>\$28,000</b>	2023
<a href="#">The Innovation Foundation Inc</a>	IL	\$345,070	Director	\$200,000	<b>\$194,262</b>	2024
<a href="#">Girls On The Run Of Northwest Illinois</a>	IL	\$334,885	Executive Dir.	\$43,793	<b>\$42,537</b>	2024
<a href="#">Bookwallah Organization</a>	IL	\$314,445	President	\$107,640	<b>\$107,640</b>	2023
<a href="#">Luster Learning Institute Nfp</a>	IL	\$489,765	President Ceo	\$146,500	<b>\$142,297</b>	2024
<a href="#">Tony Kemp Ministries Inc</a>	IL	\$282,013	President	\$58,500	<b>\$58,500</b>	2023
<a href="#">Alignment Collaborative</a>	IL	\$516,599	Executive Di	\$99,461	<b>\$96,607</b>	2024
<a href="#">Computer Banc</a>	IL	\$268,034	Executive Dir.	\$75,000	<b>\$75,000</b>	2023
<a href="#">Chicago Pre-college Science And Engineering Program</a>	IL	\$266,198	President And Ceo	\$38,240	<b>\$37,143</b>	2024
<a href="#">River Oaks Community Education And</a>	IL	\$524,193	Chairman	\$78,769	<b>\$76,509</b>	2024
<a href="#">Leap Learning Systems</a>	IL	\$539,760	Executive Director	\$101,063	<b>\$101,063</b>	2023
<a href="#">Economic Awareness Council</a>	IL	\$564,461	Executive Director	\$103,884	<b>\$103,884</b>	2023
<a href="#">Ray Chinese School</a>	IL	\$574,420	Principal	\$8,252	<b>\$8,015</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 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 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** 16 organizations. Compensation range \$8,015–\$194,262; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$393,287); for reference, expenses \$350,608 and assets \$299,746.

**ROLE MATCH** Michelle Gustafson, reported title "*Secretary*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	6 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Michelle Gustafson) 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 16 similarly situated organizations (Same NTEE sector (B90) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,152 is reasonable (approximately the 6<sup>th</sup> 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.