

Emergency Medicine Educational

Executive Director / CEO

This analysis benchmarks the total compensation of **Thomas E Gutwein, Executive Director / CEO** (\$1,200) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

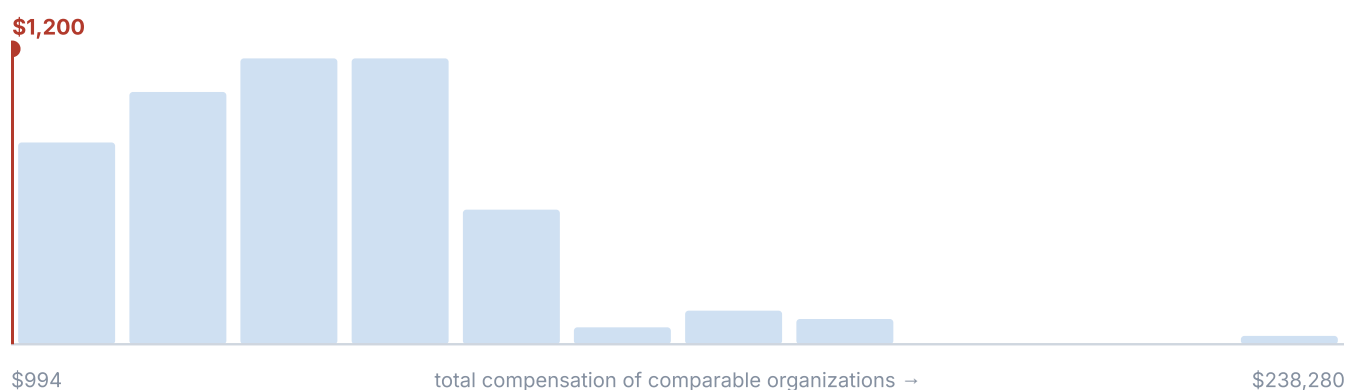
Benchmarked executive: Thomas E Gutwein — reported title “CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$182,910 and \$409,500 — 0.67× to 1.50× the subject's \$273,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue.

148 organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,801

\$30,201

\$53,248

\$72,100

\$86,506

\$1,200



■ 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
Encore Learning Inc	VA	\$273,925	Executive Director	\$53,100	\$46,006	2025
Annie's Project-education For Farm Women	IL	\$274,246	Co-ceo	\$68,084	\$63,472	2023
Wordplay Cincy	OH	\$271,462	Director	\$89,000	\$86,824	2024
Mrva Inc	HI	\$270,500	Vice Preside	\$33,842	\$28,731	2023
Connecticut Trial Lawyers Foundation	CT	\$275,560	Director	\$32,451	\$28,852	2023
Bee Happy Day Hab Foundation I	TX	\$275,857	Exec Director	\$47,831	\$44,069	2024
Books To Prisoners	WA	\$277,093	Program Coordinator	\$10,917	\$9,268	2023
International Society Of	TX	\$277,473	Executive Di	\$39,860	\$36,724	2024
Dcro Institute	OH	\$268,519	President And Ceo	\$52,646	\$52,875	2023
Sil Lead Inc	TX	\$278,791	Executive Director	\$10,789	\$9,940	2024
Berean Bible Institute Inc	WI	\$266,885	President	\$61,248	\$60,656	2023
The Most Excellent Way Learning Life Center Inc	NJ	\$264,783	Exec. Director	\$26,740	\$22,639	2023
Tiafrica Inc	CA	\$281,740	President Ceo	\$25,280	\$20,700	2023
Masoc Inc	MA	\$282,232	Executive Director	\$107,113	\$86,370	2025
Day 7 Inc	TN	\$283,094	Executive Director	\$49,067	\$47,504	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Michigan Association Of Community	MI	\$283,400	Former Exec	\$69,698	\$66,261	2024
You Can Make It Home Ownership Ctr	TN	\$261,432	Executive Director	\$65,052	\$62,981	2024
Life Enrichment Center Of Norfolk	VA	\$260,932	President	\$110,084	\$97,900	2024
New Mexico Adult Education Associat	NM	\$285,508	Executive Di	\$975	\$994	2023
Vitalhearts	CO	\$285,686	President	\$87,500	\$77,279	2024
Simulation Interoperability Standards	FL	\$286,737	Executive Director	\$95,004	\$84,632	2023
Literacy Volunteers Of Morris County	NJ	\$287,427	Executive Director	\$74,160	\$60,986	2024
Echo Collective	NE	\$257,406	Executive Director	\$38,780	\$38,417	2024
First Place 4 Health	TX	\$257,264	Former Ceo	\$62,847	\$57,904	2024
International Mentoring Foundation For	MA	\$256,372	President	\$20,750	\$17,175	2024

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 **148** organizations. Compensation range \$994–\$238,280; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$273,000); for reference, expenses \$248,611 and assets \$61,993.

ROLE MATCH	Thomas E Gutwein, reported title " <i>CHAIR</i> ", 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.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	1st
Total compensation (D + F), as reported (no adjustments)	1st
Reportable pay only (column D), adjusted	8th
All sources (D + E + F), adjusted	1st

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 (Thomas E Gutwein) 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 148 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,200 is reasonable (approximately the 1st 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.