

# The Tiller Foundation

Executive Director / CEO

EIN 475005677

AZ · NTEE H99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William C Roberts, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** William C Roberts — reported title “PRESIDENT & DIRECTOR”, 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 (H99).

**BUDGET** Total revenue between \$62,714 and \$140,406 — 0.67x to 1.50x the subject's \$93,604 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

**31** organizations qualified on sector, size, and geography

→ **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,484

\$10,094

\$25,059

\$66,526

\$99,678

\$24,000



## ■ 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 AZ 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="#">Post-finasteride Syndrome Foundation</a>	NJ	\$91,449	President	\$24,000	<b>\$21,641</b>	2024
<a href="#">Val Skinner Foundation Inc</a>	NJ	\$96,009	Chairperson	\$7,500	<b>\$6,763</b>	2024
<a href="#">Cardiovascular &amp; Imaging Research Foundation Of Ny</a>	NY	\$90,731	Principal Investigator	\$200,000	<b>\$187,918</b>	2023
<a href="#">Northeast Osteopathic Medical</a>	ME	\$90,000	Executive Di	\$180,075	<b>\$187,493</b>	2023
<a href="#">Beth Israel Deaconess Department Of</a>	MA	\$89,438	Director (Ex-officio) (Hmfp Ceo)	\$109,829	<b>\$99,678</b>	2024
<a href="#">Children's Cancer Aid And Research Institute</a>	AZ	\$98,592	President	\$29,575	<b>\$28,726</b>	2024
<a href="#">Rpa Research &amp; Education Foundation</a>	MD	\$87,336	Executive Director	\$17,583	<b>\$16,603</b>	2024
<a href="#">The Parkinson Alliance Inc</a>	NJ	\$85,580	President & Ceo	\$57,692	<b>\$52,023</b>	2024
<a href="#">Xeroderma Pigmentosum Family Support</a>	CA	\$85,358	Co-executive Director	\$25,000	<b>\$21,803</b>	2024
<a href="#">Anchorage York Rite Foundation Inc</a>	AK	\$102,219	Secretarytreasurer	\$5,680	<b>\$5,484</b>	2024
<a href="#">Tri County Development Corp</a>	TN	\$102,667	President/ceo	\$8,413	<b>\$8,932</b>	2024
<a href="#">Arizona Infectious Disease Society Inc</a>	AZ	\$84,010	President	\$6,900	<b>\$6,702</b>	2024
<a href="#">The International Genomics Consortium</a>	AZ	\$83,902	Ceo	\$663,981	<b>\$663,981</b>	2023
<a href="#">Allergists For Israel</a>	OH	\$106,610	Administrator	\$3,250	<b>\$3,477</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Alliance For Benzodiazepine Best Practices</a>	OR	\$109,326	Medical Director	\$24,000	<b>\$23,175</b>	2023
<a href="#">The Salgi Esophageal Cancer Research Foundation</a>	RI	\$110,298	Vice President	\$8,800	<b>\$8,523</b>	2024
<a href="#">University Kidney Research Organization</a>	CA	\$110,733	President	\$2,000	<b>\$1,745</b>	2024
<a href="#">Heart And Stroke Research Fund</a>	AZ	\$112,297	President	\$2,000	<b>\$1,893</b>	2025
<a href="#">Ghost Tree Invitational Ltd</a>	OR	\$112,403	Vice Preside	\$12,000	<b>\$11,255</b>	2024
<a href="#">Northwell Health Medical Pa Pc</a>	NY	\$71,513	Ceo	\$75,656	<b>\$69,046</b>	2024
<a href="#">Detroit International Research And</a>	MI	\$116,460	Executive Di	\$25,992	<b>\$27,095</b>	2024
<a href="#">Vincera Foundation</a>	PA	\$116,830	Executive Dir.	\$30,000	<b>\$30,215</b>	2024
<a href="#">The Healthy Birth And Infant Brains</a>	WY	\$67,642	Executive Director	\$20,000	<b>\$21,630</b>	2024
<a href="#">The Valhalla Fund</a>	WA	\$119,578	Ceo	\$18,342	<b>\$16,586</b>	2024
<a href="#">Foundation For Arthroplasty Research And</a>	IL	\$119,978	Executive Director	\$24,514	<b>\$25,059</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	31 organizations. Compensation range \$1,745–\$663,981; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$93,604); for reference, expenses \$88,548 and assets \$181,427.
ROLE MATCH	William C Roberts, reported title " <i>PRESIDENT &amp; DIRECTOR</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>
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	48 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	58 <sup>th</sup>
All sources (D + E + F), adjusted	42 <sup>nd</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 (William C Roberts) 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 31 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 48<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.