

Downtown South Bend Inc Foundation

Executive Director / CEO

EIN 475554240
 IN · NTEE T30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Willow Wetherall, Executive Director / CEO** (\$13,631) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

Benchmarked executive: Willow Wetherall — reported title “EXEC DIRECTO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30).

BUDGET Total revenue between \$33,093 and \$74,089 — 0.67x to 1.50x the subject's \$49,393 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,515

\$10,035

\$24,378

\$34,768

\$90,129

\$13,631



■ 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
The Miss America Foundation Inc	NJ	\$50,215	Ceo	\$174,352	\$151,975	2023
Lawrence C Sherman Family Foundation	OH	\$50,287	Treasurer Thru 6/29/23	\$40,331	\$41,703	2023
Martha O'bryan Foundation Inc	TN	\$50,818	Ceo	\$20,575	\$21,114	2023
Woodland Public Charity	MO	\$50,822	Program Manager	\$12,500	\$12,554	2024
Hospice Foundation Of Oklahoma	OK	\$53,633	Secretary	\$25,864	\$27,804	2023
Civie And Earl Pertnoy Family	FL	\$45,067	Board Member	\$279,869	\$256,678	2023
Kids Against Hunger - Your Quad Cities	IA	\$54,173	President / Secretary	\$18,000	\$18,689	2024
John O Anthony	TX	\$44,310	Trustee	\$5,304	\$5,180	2023
Kay Trust Co Twin Lakes Baptist Church	CA	\$54,511	President	\$116,052	\$95,027	2024
Ccarc Foundation Inc	CT	\$43,262	Ceo	\$22,077	\$20,208	2023
Ptha Charities	PA	\$55,537	Executive Director/secretary	\$30,031	\$28,399	2024
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$10,024	2023
Zimmerman Fund For Children	MD	\$57,128	Public Director	\$36,499	\$32,358	2024
The American Foundation For Jewish Education Inc	NJ	\$58,048	President/ Ceo	\$30,497	\$25,820	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sagerstrong Foundation Inc	GA	\$58,457	President	\$4,750	\$4,529	2024
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$74,520	2024
Boston Charitable Trust Fund	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	\$23,092	2024
North Hudson Community Action Foundation Inc	NJ	\$39,288	Director	\$3,399	\$2,803	2025
Btcf Resources Inc	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	\$32,456	2024
Baton Rouge New Community Homes	LA	\$59,781	President/ceo	\$21,418	\$22,364	2024
Foundation Property Inc	PA	\$38,813	President/ceo	\$23,750	\$23,123	2023
Shaevsky Family Foundation	MI	\$38,406	Treasurer	\$26,189	\$25,633	2024
Local 2222 Ibew Benevolent Fund Tr	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	\$7,465	2023
Gershenson Family Support Foundation	MI	\$37,876	Secretary/treasurer	\$26,189	\$25,633	2024
Greater Pittsburgh Automobile Dealers	PA	\$61,170	Ceo	\$30,514	\$28,855	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 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 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	36 organizations. Compensation range \$1,853–\$256,678; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$49,393); for reference, expenses \$48,812 and assets \$11,394.
ROLE MATCH	Willow Wetherall, reported title "EXEC DIRECTO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	36 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 (Willow Wetherall) 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 36 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$13,631 is reasonable (approximately the 31st 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.