

Lansing Kansas Scholarship Fund Inc

Executive Director / CEO

EIN 481038337
 KS · NTEE B82
 FY ending 2024-10-31
 June 9, 2026

This analysis benchmarks the total compensation of **Robert S Wagner, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

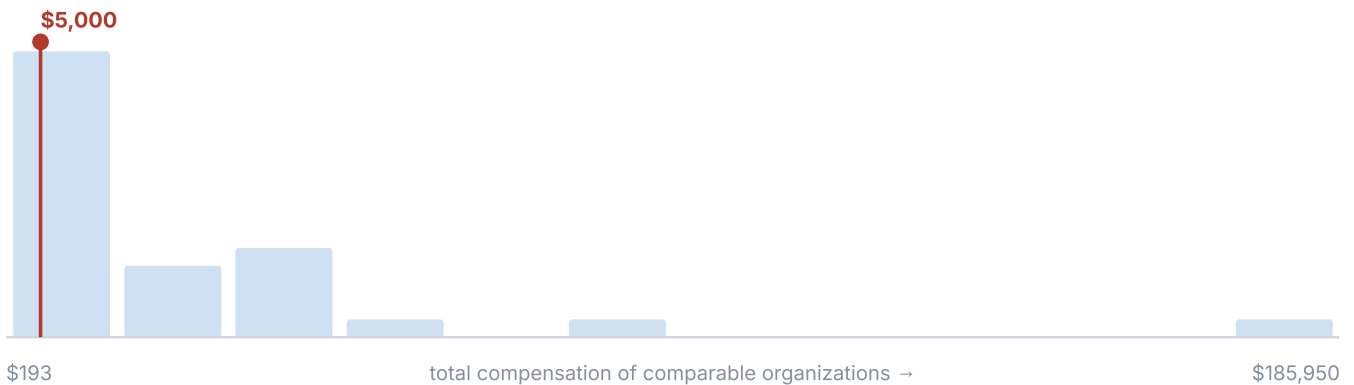
Benchmarked executive: Robert S Wagner — reported title “Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$23,009 and \$51,513 — 0.67x to 1.50x the subject's \$34,342 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,875	\$5,160	\$11,271	\$34,483	\$47,283	\$5,000
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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 KS 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
Advertising Education Foundation Of	TX	\$33,851	Secretary	\$5,500	\$4,961	2025
Blue Rose Compass Inc	NJ	\$36,444	Executive Director	\$225,000	\$185,950	2024
Hedin-hartnagel Memorial Fund	MN	\$32,205	Executive Secretary	\$9,996	\$9,413	2023
Kathryn Long Scholarship Fund	WI	\$38,095	Co-trustee	\$3,818	\$3,596	2025
Vicki Romero Foundation	AZ	\$39,354	President	\$19,350	\$17,226	2024
Casper College Education Trust	WY	\$28,887	Executive Director	\$43,990	\$43,602	2024
Plumbers & Pipefitters Local 104 Scholarship Fund	MA	\$27,060	President	\$90,715	\$77,684	2023
American Chiropractic Foundation	VA	\$26,437	Executive Vice President	\$17,826	\$16,403	2023
The John Tramontano Jr Educational	PA	\$42,298	President/tr	\$14,222	\$13,128	2024
Wisconsin State Telecommunications	WI	\$43,175	Treasurer, S	\$20,190	\$20,094	2023
California Association Of Winegrape	CA	\$43,379	Executive Di	\$18,609	\$14,874	2024
Mcfarlane-cure Charitable Trust	WI	\$23,904	Trustee	\$200	\$193	2024
Pine Cone Foundation	CA	\$45,312	President/cfo	\$50,000	\$39,964	2024
Printing Industry Assoc Of Ga	GA	\$45,988	Ex-officio	\$6,933	\$6,643	2023
Clean Slate E3 Inc	PA	\$46,304	President	\$45,261	\$41,779	2024
Cahp Foundation Trust	CA	\$46,539	Trustee	\$41,152	\$32,892	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ibewing Local 8 Scholarship Fund	OH	\$46,880	Trustee	\$55,355	\$55,873	2023
Illinois Retail Merchants Association	IL	\$47,132	Treasurer	\$43,138	\$39,256	2024
Annie J Maccoll Charitable Trust	FL	\$47,878	Trustee	\$22,519	\$20,160	2023
Harrison County Educational Foundat	KY	\$48,958	Secretary/tr	\$6,000	\$5,967	2024
The John R Mott Scholarship	VA	\$49,049	Director	\$2,000	\$1,787	2024
Project Zawadi Inc	MN	\$49,152	Executive Direc	\$5,417	\$4,955	2024
KII Memorial Scholarship Foundation	KS	\$49,336	Treasurer	\$1,025	\$1,025	2024
Nbs Classical Music Institute Inc	PA	\$49,539	Consultant	\$5,500	\$5,226	2023
C J Francis Iii Foundation	OH	\$49,811	Director; Treasurer	\$1,950	\$1,912	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 28 organizations. Compensation range \$193–\$185,950; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$34,342); for reference, expenses \$79,157 and assets \$1,244,988. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Robert S Wagner, reported title "*Treasurer*", 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 11 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	25 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	25 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 (Robert S Wagner) 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 28 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 25th 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.