

# United Way Of Nodaway County

Executive Director / CEO

EIN 510195791

MO · NTEE T70Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tiffany Whipple, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **176** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tiffany Whipple — reported title “Secretary/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 (T70Z).

**BUDGET** Total revenue between \$44,163 and \$98,872 — 0.67x to 1.50x the subject's \$65,915 (the band tightens as size grows).

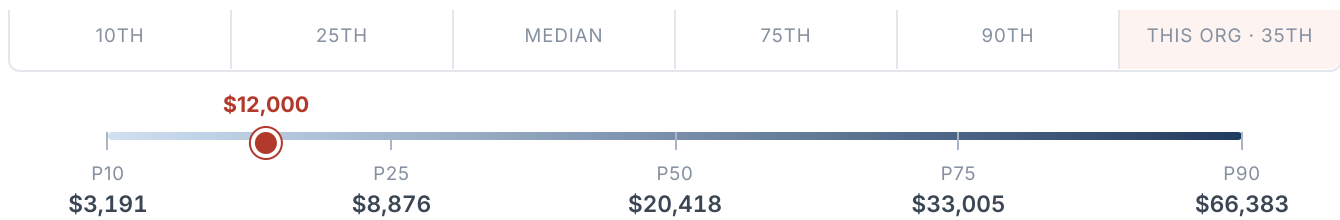
**GEOGRAPHY** Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**176** organizations qualified on sector, size, and geography → **176** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$3,191	\$8,876	\$20,418	\$33,005	\$66,383	\$12,000
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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 MO 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="#">Morgan County Civic Services</a>	IL	\$65,956	President	\$1,800	<b>\$1,623</b>	2024
<a href="#">Crestwood Foundation Incorporation</a>	VA	\$66,002	Board Member	\$37,260	<b>\$32,992</b>	2024
<a href="#">Michigan Pharmacy Foundation</a>	MI	\$65,583	Executive Director	\$84,582	<b>\$82,427</b>	2023
<a href="#">Asbury Park Foundation Inc</a>	KS	\$66,371	Chief Executive Officer	\$12,600	<b>\$12,852</b>	2023
<a href="#">Together We Fight Cancer Inc</a>	AZ	\$65,183	President	\$9,790	<b>\$8,634</b>	2024
<a href="#">Eastside Area Community Foundation</a>	IN	\$66,933	Executive Di	\$10,500	<b>\$10,155</b>	2024
<a href="#">Daniel And Francine Scinto Foundation</a>	CA	\$67,168	Secretary	\$6,661	<b>\$5,431</b>	2023
<a href="#">Music For All Foundation</a>	IN	\$67,193	President	\$21,429	<b>\$20,724</b>	2024
<a href="#">Travis Credit Union's Community</a>	CA	\$64,518	Foundation Manager	\$5,654	<b>\$4,477</b>	2024
<a href="#">United Way Of Southern Columbiana</a>	OH	\$67,340	Exec. Direct	\$19,100	<b>\$18,552</b>	2024
<a href="#">Helene Diamond &amp; Jorde Nathan Family</a>	IL	\$64,210	Treasurer	\$80,133	<b>\$72,246</b>	2024
<a href="#">Cottage Health Foundation</a>	IL	\$64,029	Chief Executive Officer	\$25,452	<b>\$23,625</b>	2023
<a href="#">The Salter Family Charitable Foundation</a>	CA	\$68,046	Secretary	\$35,872	<b>\$29,246</b>	2023
<a href="#">The Davidson County Education</a>	NC	\$63,733	Admin. Direc	\$5,800	<b>\$5,658</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Wilbur Marvin Foundation</a>	LA	\$68,806	Director/braf Pres/ceo	\$81,568	<b>\$82,368</b>	2024
<a href="#">International Therapist Fund</a>	MI	\$62,981	President	\$22,000	<b>\$21,439</b>	2023
<a href="#">Black Mountain Center Foundation</a>	NC	\$62,954	Executive Director	\$10,245	<b>\$9,708</b>	2024
<a href="#">Gay Lesbian Bisexual Transgender Chamber</a>	TX	\$69,044	President/ceo	\$10,385	<b>\$9,527</b>	2024
<a href="#">Sutton County Community Trust</a>	TX	\$62,697	Trustee	\$2,400	<b>\$2,202</b>	2024
<a href="#">Realty Holdings Inc Of The Quad Cities</a>	IA	\$62,686	Treasurer	\$20,985	<b>\$21,072</b>	2024
<a href="#">The Good Fight Foundation Inc</a>	LA	\$69,239	Vp / Treasur	\$30,000	<b>\$31,189</b>	2023
<a href="#">United Way Of Obion County</a>	TN	\$69,304	Secretary/exec Dir	\$18,000	<b>\$16,904</b>	2025
<a href="#">John &amp; Claudia Holliman Affiliated Fund</a>	OK	\$69,424	Secretary	\$25,864	<b>\$26,889</b>	2023
<a href="#">Kidney Foundation Of Ohio Real Estate</a>	OH	\$62,349	Executive Director	\$24,194	<b>\$24,194</b>	2023
<a href="#">Isa Foundation</a>	PA	\$69,832	Exec Director	\$11,312	<b>\$10,078</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT    **176** organizations. Compensation range \$250–\$254,993; filing years 2023–2025.

SIZE BASIS     Matched on total revenue (\$65,915); for reference, expenses \$91,595 and assets \$284,629.

ROLE MATCH	Tiffany Whipple, reported title " <i>Secretary/Treasurer</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	100 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	78 <sup>th</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Tiffany Whipple) 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 176 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 35<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.