

Regina Maternity Services Corporation

Executive Director / CEO

EIN 510228905
 NY · NTEE P72Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Laura A Cassell, Executive Director / CEO** (\$3,243) against the **2000** closest of **3,068** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Laura A Cassell — reported title "TRUSTEE/CEO TO 1/2023", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P72Z).
BUDGET	Total revenue between \$167,946 and \$376,000 — 0.67x to 1.50x the subject's \$250,667 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

3,068 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$12,883	\$29,188	\$49,659	\$70,369	\$91,238	\$3,243
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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 NY 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
Young County Senior Citizens Assoc Inc	TX	\$250,831	Executive Director	\$50,000	\$53,762	2024
Springwood Estates Inc	FL	\$250,432	President And Ceo	\$13,187	\$13,316	2024
Project Alaska Inc	AK	\$250,322	Executive Director	\$76,000	\$78,103	2024
Senior Friends Inc	WI	\$250,264	Secretary	\$41,467	\$46,550	2024
Contagious Disciple Making	OR	\$250,230	Ceo	\$82,087	\$81,940	2024
Bellingham Seafest	WA	\$250,180	Executive Director	\$72,600	\$69,868	2024
Smith County Help Center Inc	TN	\$250,177	Director	\$38,355	\$43,337	2024
Shakopee Supportive Housing Inc	MN	\$250,159	President/tr	\$65,715	\$69,798	2024
Casa Of Polk County Inc	OR	\$251,256	Executive Director	\$59,463	\$59,357	2024
Way To The Kingdom	MI	\$251,260	Executive Director	\$93,990	\$104,279	2024
People For People Foundation Of Gloucester County	NJ	\$250,037	Chief Executive Officer Pre	\$41,167	\$39,509	2024
Heart Heroes Inc	NE	\$251,310	Executive Director	\$66,388	\$79,019	2023
Weaver Foundation	WA	\$250,008	Executive Director	\$72,324	\$71,658	2023
On Our Own Of Frederick County Inc	MD	\$251,342	Executive Director 07/2022- 03/2023	\$64,413	\$66,643	2023
Community Help Network Inc	IN	\$249,940	Executive Dir.	\$15,000	\$17,505	2023
Birth To Five Incorporated	IN	\$249,916	Executive Director	\$38,483	\$44,911	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Passage To Real Life	CA	\$249,913	President & Ceo	\$33,583	\$32,092	2023
Golden Slipper Center For Seniors Inc	PA	\$249,833	Executive Director	\$53,500	\$59,042	2023
Lutheran Social Services Of Central Ohio	OH	\$251,527	President & Ceo	\$9,088	\$10,652	2023
Dovehouse Ministries	TN	\$251,533	Founding Dir	\$62,956	\$73,233	2023
Westlanco Love Inc	PA	\$251,542	Executive Director	\$65,040	\$69,718	2024
Transform Scott County Inc	KY	\$251,598	Executive Director	\$40,161	\$46,380	2024
Westlawn Youth Network	IL	\$251,654	Exec Dir	\$27,400	\$28,955	2024
Share Community	CA	\$251,687	President	\$95,596	\$88,730	2024
Newton Highlands Community Development	MA	\$251,705	Executive Dir.	\$88,833	\$85,806	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	2000 organizations. Compensation range \$19–\$411,362; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$250,667); for reference, expenses \$250,667 and assets \$1,400,659.
ROLE MATCH	Laura A Cassell, reported title " <i>TRUSTEE/CEO TO 1/2023</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	147 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 42 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	2 nd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (Laura A Cassell) 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 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,243 is reasonable (approximately the 2nd 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.