

# Epilepsy Foundation Of Delaware

Executive Director / CEO

EIN 516018401  
 DE · NTEE G54Z  
 FY ending 2024-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Val Budischak, Executive Director / CEO** (\$68,161) against **every comparable organization** that fit the selection criteria — **302** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63<sup>rd</sup>** percentile of comparable organizations within the typical range

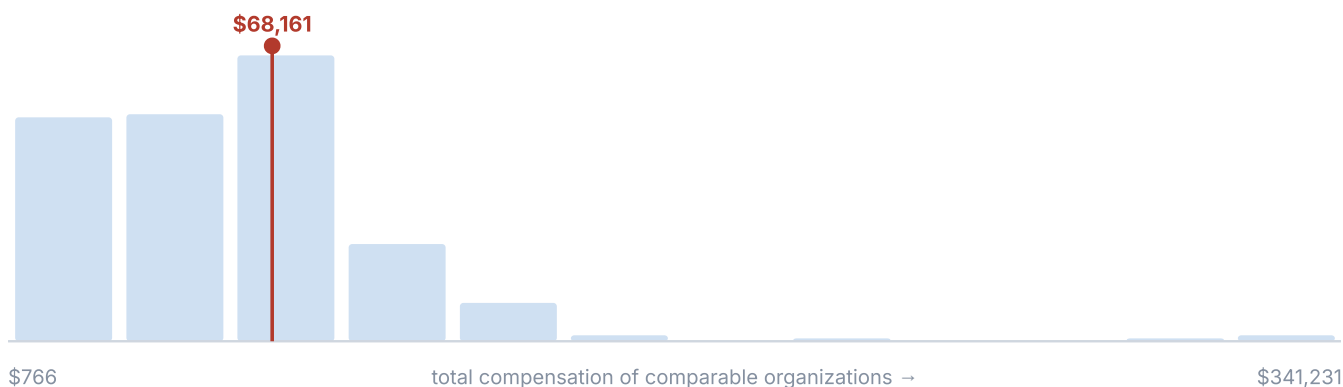
**Benchmarked executive:** Val Budischak — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (G54Z).
BUDGET	Total revenue between \$163,662 and \$366,409 — 0.67x to 1.50x the subject's \$244,273 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (G), nationwide + budget 0.67–1.5x revenue.

**302** organizations qualified on sector, size, and geography → **302** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,663	\$29,009	\$56,912	\$77,972	\$97,291	\$68,161
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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 DE 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="#">American Academy Of Audiology Foundation</a>	VA	\$243,732	Executive Director	\$35,535	<b>\$35,041</b>	2024
<a href="#">Breast Cancer Network Of Western New Yorkinc</a>	NY	\$243,624	Executive Director	\$35,000	<b>\$31,468</b>	2025
<a href="#">Down Syndrome Association Of Acadiana</a>	LA	\$246,330	Office Administrator	\$19,608	<b>\$22,702</b>	2023
<a href="#">Down Syndrome Association Of Central</a>	KY	\$246,396	Executive Director	\$75,750	<b>\$85,570</b>	2023
<a href="#">Lucky Fin Project</a>	MI	\$241,990	President	\$56,024	<b>\$60,802</b>	2023
<a href="#">Spinal Cord Society</a>	MN	\$246,759	President	\$19,550	<b>\$19,729</b>	2024
<a href="#">Northwest Indiana Cancer Kids Inc</a>	IN	\$247,112	Executive Director	\$47,000	<b>\$52,114</b>	2023
<a href="#">The Face-to-face Project Inc</a>	NY	\$248,834	Executive Director	\$36,923	<b>\$35,082</b>	2023
<a href="#">Bayou Council Behavioral Health Services Inc</a>	LA	\$239,090	Executive Director	\$57,969	<b>\$65,191</b>	2024
<a href="#">Pj Parkinson's Support</a>	TN	\$238,983	Executive Di	\$60,000	<b>\$66,313</b>	2023
<a href="#">Alzheimers Services Center Inc</a>	GA	\$249,584	Executive Dir.	\$66,396	<b>\$70,195</b>	2023
<a href="#">California Nurse-midwives Foundation</a>	CA	\$238,858	Executive Director	\$12,000	<b>\$10,895</b>	2023
<a href="#">International Hyperhidrosis Society</a>	PA	\$250,063	Executive Director	\$126,370	<b>\$128,703</b>	2024
<a href="#">Arizona Oncology Foundation</a>	AZ	\$250,440	Executive Director	\$85,000	<b>\$83,487</b>	2024
<a href="#">Seeds Of Love</a>	PA	\$237,579	Gm/president	\$15,933	<b>\$16,707</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Candelighters Childhood Cancer Foundation Of Southern Arizona</a>	AZ	\$237,573	Executive Director	\$24,000	<b>\$23,573</b>	2024
<a href="#">Joi Life Foundation Inc</a>	GA	\$251,346	Director	\$29,250	<b>\$30,924</b>	2023
<a href="#">Texas Interventional Endoscopy Group</a>	TX	\$237,190	Director	\$750	<b>\$766</b>	2024
<a href="#">Bleeding Disorders Of Kentucky Inc</a>	KY	\$237,150	Executive Di	\$63,000	<b>\$69,126</b>	2024
<a href="#">Bleeding Disorders Alliance Illinois</a>	IL	\$251,972	Executive Director	\$29,167	<b>\$29,285</b>	2024
<a href="#">Cedar Springs Vision Inc</a>	TX	\$236,404	President/director	\$67,308	<b>\$68,762</b>	2024
<a href="#">Donna Terrell's Yoga Warriors</a>	AR	\$252,513	Director	\$10,000	<b>\$11,480</b>	2024
<a href="#">Pacific Northwest Gastroenterology Society</a>	WA	\$252,579	Executive Director	\$36,000	<b>\$33,889</b>	2023
<a href="#">National Kidney Foundation Of Wisconsin Inc</a>	WI	\$235,962	Chief Executive Officer	\$95,000	<b>\$104,319</b>	2023
<a href="#">Art Of Life Cancer Foundation Inc</a>	CA	\$252,814	Executive Dir.	\$91,445	<b>\$80,644</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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 **302** organizations. Compensation range \$766–\$341,231; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$244,273); for reference, expenses \$225,131 and assets \$413,559.
ROLE MATCH	Val Budischak, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	63 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	59 <sup>th</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 (Val Budischak) 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 10, 2026, comparing compensation against 302 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,161 is reasonable (approximately the 63<sup>rd</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 10, 2026.