

Susan Dew Hoff Memorial Clinic Inc

Executive Director / CEO

EIN 550768457
 WV · NTEE E32
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Dr Andrew Minigh Dds, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

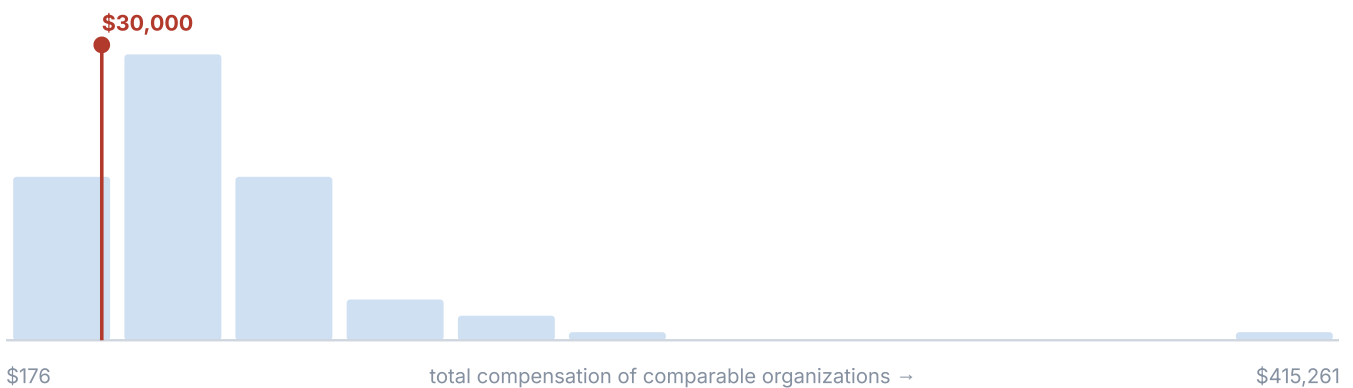
Benchmarked executive: Dr Andrew Minigh Dds — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E32).
BUDGET	Total revenue between \$238,068 and \$532,989 — 0.67x to 1.50x the subject's \$355,326 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E32), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,866	\$37,570	\$57,096	\$80,024	\$111,514	\$30,000
----------	----------	----------	----------	-----------	-----------------



■ 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 WV 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
Boise Acupuncture Cooperative Inc	ID	\$356,444	Vice President	\$59,885	\$58,837	2024
Community Care Clinic Of	NC	\$353,948	Executive Di	\$60,500	\$57,735	2024
Gillette Reproductive Health	WY	\$353,765	Executive Di	\$93,497	\$92,467	2024
Waco Birth Center And Clinic	TX	\$352,734	President	\$66,100	\$61,068	2024
Samaritans Touch Care Center Inc	FL	\$358,475	Executive Director	\$35,817	\$31,076	2024
Chandler Care Center	AZ	\$361,139	Exec Director	\$39,681	\$36,287	2023
Providence Medical Clinic Of	TN	\$345,379	Office Admin	\$54,563	\$52,970	2024
Shared Christian Ministries	TX	\$343,961	Executive Director	\$80,000	\$76,093	2023
Snake River Community Clinic Inc	ID	\$343,542	Executive Director	\$62,751	\$61,653	2024
Wasatch Community Acupuncture	UT	\$370,228	President	\$56,520	\$53,426	2024
Countryside Christian Community	PA	\$338,648	President Ceo	\$13,200	\$12,517	2023
Community Health Intervention And Education Found	IN	\$373,344	Executive Director	\$87,000	\$84,735	2024
Interfaith Coalition Of Whatcom County	WA	\$373,897	Former Executive Director	\$96,989	\$80,199	2024
Allen Fam Hc Svc Llc	GA	\$334,615	Officer	\$89,518	\$85,586	2023
Ouachita County Medical Services	AR	\$332,406	Physician	\$400,001	\$415,261	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Knapp Medical Group	TX	\$331,952	Ceo/president (Regional)	\$39,610	\$37,675	2023
Family Healthcare Clinic Inc	OK	\$330,709	Executive Director	\$32,103	\$32,648	2024
Women And Children Health Care	LA	\$383,286	President	\$98,771	\$103,415	2023
Wellness Studios Inc	NM	\$385,375	Executive Director	\$21,475	\$21,332	2024
The Mobile Ministry Of Dentistry	TN	\$324,800	Executive Di	\$148,711	\$144,370	2024
South Miami Childrens Clinic Inc	FL	\$386,266	President	\$159,231	\$142,235	2023
The Women's Clinic Of Columbus	OH	\$387,749	Executive Director	\$100,275	\$98,090	2024
Minority Health Consortium	VA	\$388,510	Exec Director	\$82,994	\$76,196	2023
Asian Medical Clinic Of Fremon	CA	\$320,464	Cfo	\$140,000	\$108,774	2025
Phxca Inc	AZ	\$319,672	President	\$105,913	\$94,075	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 85 organizations. Compensation range \$176–\$415,261; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$355,326); for reference, expenses \$368,931 and assets \$565,059.

ROLE MATCH	Dr Andrew Minigh Dds, reported title <i>"BOARD MEMBER"</i> , 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	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	19 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	11 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 (Dr Andrew Minigh Dds) 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 85 similarly situated organizations (Same NTEE sector (E32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 19th 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.