

# Morning Light Foundation Inc

Executive Director / CEO

EIN 586065584

GA · NTEE E92Z

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Phyllis Weil, Executive Director / CEO** (\$139,300) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92<sup>nd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

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

## How comparable organizations were selected

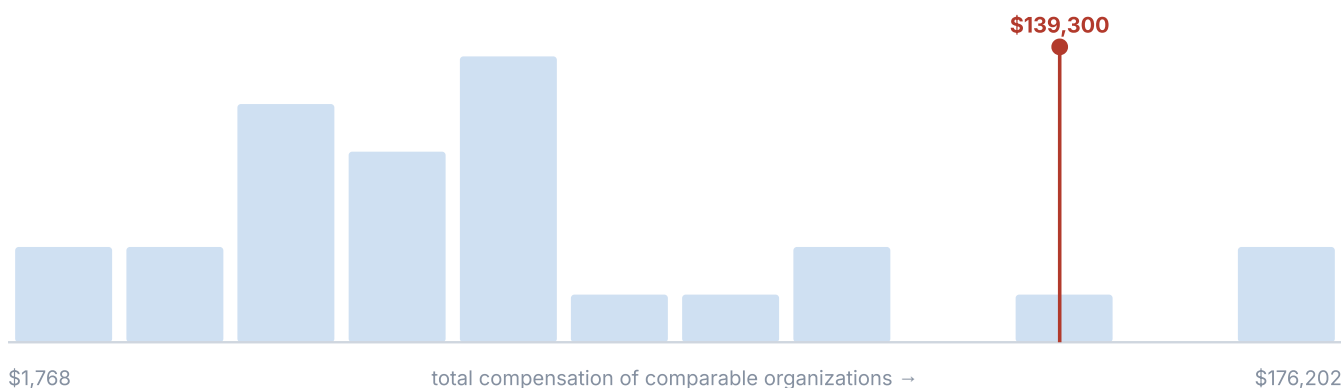
**SECTOR** Organizations sharing the subject's NTEE classification (E92Z).

**BUDGET** Total revenue between \$191,114 and \$427,867 — 0.67x to 1.50x the subject's \$285,245 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E92), nationwide + budget 0.67–1.5x revenue.

**26** organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,283

\$35,448

\$60,098

\$82,564

\$124,961

**\$139,300**



## ■ 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 GA 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="#">Ahrcc Home Care Services Inc</a>	NY	\$287,720	Ceo, Nysarc Inc., Nyc Chap	\$42,201	<b>\$39,047</b>	2023
<a href="#">Lake Sunapee Region Visiting Nurse</a>	NH	\$294,478	President & Ceo	\$29,182	<b>\$26,799</b>	2024
<a href="#">Empath Home Health Division Inc</a>	FL	\$309,635	President/ceo	\$48,894	<b>\$45,682</b>	2024
<a href="#">Southeast Seniors A Living At Homeblock Nurse Program</a>	MN	\$260,194	Executive Director	\$69,225	<b>\$68,029</b>	2024
<a href="#">Asbury Communities Hcbs Inc</a>	MD	\$313,389	Executive Director	\$1,902	<b>\$1,768</b>	2024
<a href="#">Paynesville Area Living At Home Block Nurse Program</a>	MN	\$313,668	Program & Marketing Director	\$49,808	<b>\$47,686</b>	2025
<a href="#">The Loving Care Hospice Inc</a>	OH	\$315,102	Chief Executive Officer	\$59,881	<b>\$63,077</b>	2024
<a href="#">Prime Care Inc</a>	NJ	\$250,859	Executive Director	\$37,983	<b>\$33,728</b>	2024
<a href="#">Faith And Care Home Health Agency Inc</a>	TX	\$321,022	Muse	\$96,000	<b>\$98,328</b>	2023
<a href="#">Memorial Medical Care Pc</a>	NY	\$239,752	President	\$76,428	<b>\$70,714</b>	2023
<a href="#">Samaritan Caregivers Inc</a>	IN	\$233,959	Executive Dire	\$64,030	<b>\$69,138</b>	2023
<a href="#">Camden Area District Nursing Association</a>	ME	\$340,798	Nursing Mang.	\$85,864	<b>\$85,510</b>	2024
<a href="#">Jeffhome Pa-nj Llc</a>	NJ	\$344,196	President	\$22,261	<b>\$19,767</b>	2024
<a href="#">Allegiance Home Care Inc</a>	SC	\$222,694	President	\$31,801	<b>\$32,995</b>	2024
<a href="#">At Home In Alexandria</a>	VA	\$213,675	Executive Director	\$55,508	<b>\$53,303</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sleepy Eye Area Home Health Inc</a>	MN	\$212,016	President	\$179,300	<b>\$176,202</b>	2024
<a href="#">Mesh Life Care At Home Inc</a>	MD	\$208,854	Administrator	\$4,172	<b>\$3,994</b>	2023
<a href="#">Visk Inc</a>	NY	\$365,985	President	\$47,817	<b>\$42,973</b>	2024
<a href="#">East Side Elders</a>	MN	\$203,830	Executive Director	\$70,000	<b>\$73,726</b>	2022
<a href="#">Owatonna Healthy Seniors Program</a>	MN	\$203,567	Key Employee	\$65,640	<b>\$64,506</b>	2024
<a href="#">Comoconnects</a>	MN	\$200,698	Executive Dir.	\$58,123	<b>\$57,119</b>	2024
<a href="#">Vermont Assembly Of Home Health And</a>	VT	\$394,213	Executive Dir.	\$173,716	<b>\$173,896</b>	2024
<a href="#">North Central Wisconsin Ahec Inc</a>	WI	\$401,955	Executive Director	\$105,940	<b>\$113,286</b>	2023
<a href="#">Home Care Plus</a>	NE	\$415,152	President	\$32,017	<b>\$34,248</b>	2024
<a href="#">Jaisohn Home Health Care Inc</a>	PA	\$415,585	Executive Director	\$134,174	<b>\$133,073</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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** 26 organizations. Compensation range \$1,768–\$176,202; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$285,245); for reference, expenses \$392,244 and assets \$3,750,100.

**ROLE MATCH** Phyllis Weil, reported title *"Administrator"*, 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	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	92 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	92 <sup>nd</sup>
Reportable pay only (column D), adjusted	96 <sup>th</sup>
All sources (D + E + F), adjusted	54 <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 (Phyllis Weil) 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 26 similarly situated organizations (Same NTEE sector (E92), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$139,300 is reasonable (approximately the 92<sup>nd</sup> 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 10, 2026.