

# Epilepsy Services Foundation Inc

Executive Director / CEO

EIN 591680892  
 FL · NTEE G54Z  
 FY ending 2024-09-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Kathie Michael, Executive Director / CEO** (\$59,213) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

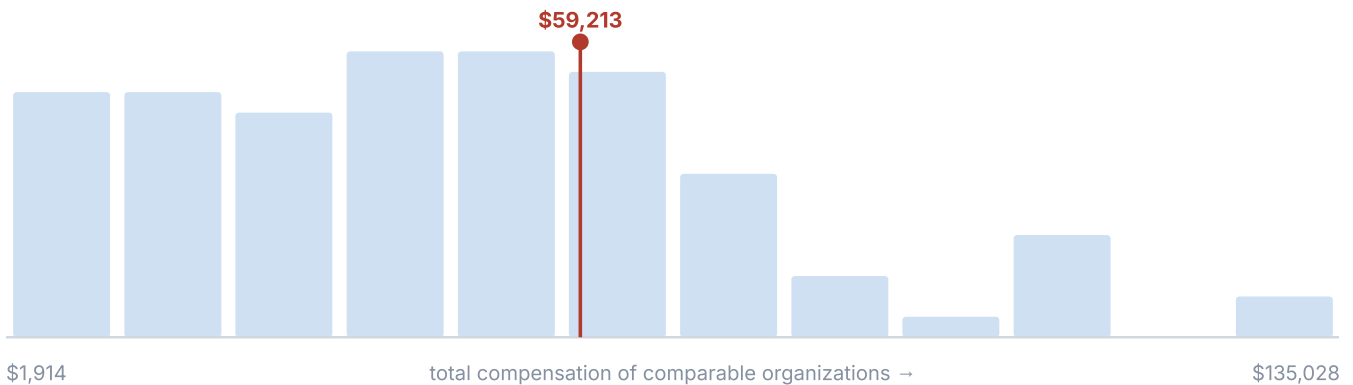
**Benchmarked executive:** Kathie Michael — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (G54Z).
BUDGET	Total revenue between \$82,343 and \$184,350 — 0.67x to 1.50x the subject's \$122,900 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (G), nationwide + budget 0.67–1.5x revenue.

**95** organizations qualified on sector, size, and geography → **95** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,524	\$23,857	\$44,639	\$64,750	\$82,594	<b>\$59,213</b>
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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 FL 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="#">Ryan Mcelroy Childrens Cancer</a>	NY	\$121,548	Executive Di	\$20,000	<b>\$19,238</b>	2024
<a href="#">Greater Detroit Agency For The Blind And</a>	MI	\$121,510	Executive Director	\$103,000	<b>\$110,252</b>	2025
<a href="#">Be A Tiger Foundation</a>	NJ	\$125,481	Director	\$12,000	<b>\$11,741</b>	2023
<a href="#">Breast Cancer Aid &amp; Research Institute</a>	AZ	\$125,675	President	\$4,593	<b>\$4,702</b>	2024
<a href="#">Fund A Mom Inc</a>	NY	\$119,065	Executive Director	\$38,368	<b>\$36,906</b>	2024
<a href="#">Starlight Therapeutic Riding Center Inc</a>	TX	\$127,182	Executive Director	\$56,683	<b>\$60,357</b>	2024
<a href="#">Multiple Sclerosis Society Of Colorado</a>	CO	\$128,133	President	\$42,000	<b>\$44,137</b>	2023
<a href="#">Oklahaven Childrens Chiropractic Ce</a>	OK	\$128,347	President And Chiropractor	\$70,000	<b>\$84,474</b>	2023
<a href="#">Caring Ambassadors Program Inc</a>	OR	\$128,601	Executive Director	\$74,923	<b>\$76,252</b>	2023
<a href="#">Snis Foundation</a>	VA	\$117,124	Executive Director Snis	\$22,155	<b>\$22,771</b>	2024
<a href="#">Louisiana Health Information</a>	LA	\$116,893	Ceo	\$34,500	<b>\$39,397</b>	2025
<a href="#">Macular Degeneration Foundation Inc</a>	NV	\$116,476	President Ceo	\$62,000	<b>\$68,108</b>	2023
<a href="#">Early Alzheimers Foundation Inc</a>	NY	\$116,073	President	\$78,144	<b>\$77,386</b>	2023
<a href="#">Team Up For Down Syndrome</a>	KS	\$130,076	Secretary	\$4,491	<b>\$5,318</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Autism Opened Door Project</a>	TN	\$115,307	Secretary	\$44,049	<b>\$49,287</b>	2024
<a href="#">My Xxy</a>	AZ	\$114,604	Ceo	\$32,000	<b>\$32,760</b>	2024
<a href="#">Iowa Radio Reading Information Service</a>	IA	\$114,004	Executive Director	\$55,470	<b>\$64,653</b>	2024
<a href="#">Field Neurosciences Institute</a>	MO	\$113,997	Ex-officio/regional President & Ceo	\$55,181	<b>\$64,052</b>	2023
<a href="#">The Airway Revolution</a>	NY	\$113,534	Executive Di	\$60,000	<b>\$57,714</b>	2024
<a href="#">Global Aging Institute</a>	VA	\$113,500	President & Treasurer	\$103,000	<b>\$105,864</b>	2024
<a href="#">Prep4gold</a>	VA	\$113,127	Executive Director	\$63,093	<b>\$64,847</b>	2024
<a href="#">The Lily Pad Foundation</a>	MS	\$132,852	Executive Director	\$50,000	<b>\$59,278</b>	2024
<a href="#">Landon Pediatric Foundation</a>	CA	\$112,813	Ceo	\$81,000	<b>\$76,653</b>	2023
<a href="#">University Clinical Neurologists Inc</a>	IN	\$112,636	Board Member	\$1,800	<b>\$2,080</b>	2023
<a href="#">Partners To The World Inc</a>	GA	\$133,500	President	\$51,151	<b>\$54,748</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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** 95 organizations. Compensation range \$1,914–\$135,028; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$122,900); for reference, expenses \$169,377 and assets \$1,080,034.

ROLE MATCH	Kathie Michael, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	71 <sup>st</sup>
All sources (D + E + F), adjusted	65 <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 (Kathie Michael) 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 95 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,213 is reasonable (approximately the 68<sup>th</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 9, 2026.