

Rural Educational Association Of Ky

Executive Director / CEO

EIN 610447252
OH · NTEE E39Z
FY ending 2023-09-30
June 9, 2026

This analysis benchmarks the total compensation of **Michael Rabuka, Executive Director / CEO** (\$82,441) against **every comparable organization** that fit the selection criteria — **1093** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E39Z).
BUDGET	Total revenue between \$174,368 and \$390,376 — 0.67x to 1.50x the subject's \$260,251 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

1,093 organizations qualified on sector, size, and geography → **1,093** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,865	\$27,478	\$48,250	\$72,075	\$106,393	\$82,441
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 82ND
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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 OH 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
American College Of Physicians	OH	\$260,238	Exec Director	\$87,117	\$82,436	2025
Southeast Seniors A Living At Homeblock Nurse Program	MN	\$260,194	Executive Director	\$69,225	\$62,729	2024
Lifeline Pregnancy Care Center Inc	PA	\$260,474	Center Director	\$43,823	\$40,078	2024
C-line Counseling Center	NJ	\$260,477	Executive Director	\$16,500	\$13,510	2024
Antelope Valley Pregnancy Care Center &	CA	\$260,509	Executive Dir.	\$68,966	\$54,613	2024
Cierra Sisters	WA	\$260,526	Ceo	\$70,800	\$59,848	2023
Replay For Kids	OH	\$259,886	President	\$16,525	\$16,525	2023
Tionesta Ambulance Service Inc	PA	\$260,800	Director	\$48,297	\$44,169	2024
California Alliance Of Caregivers	CA	\$260,824	Executive Director	\$64,333	\$52,449	2023
Better2gether Rva	VA	\$259,580	Executive Dir.	\$60,000	\$54,697	2023
Chris Norton Foundation	IA	\$260,949	Executive Director	\$14,400	\$14,460	2024
Ucare Iowa	MN	\$259,544	President & Ceo	\$188,405	\$170,726	2024
Mayfair Women's Clinic Inc	FL	\$261,061	Executive Director	\$74,000	\$63,752	2024
Indian River County Medical Society	FL	\$259,400	Executive Di	\$64,958	\$55,962	2024
Mercy Hospital Medical Staff Charity Inc	FL	\$259,365	President	\$18,600	\$16,497	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Good Samaritan Health Services	PA	\$261,155	President & Ceo - Wellspan Health	\$87,487	\$82,372	2023
Central New York Regional Emergency	NY	\$261,182	Excutive Director	\$90,934	\$73,413	2025
Leap Pediatric And Adolescent Care	MN	\$259,086	President	\$13,950	\$12,641	2024
Stable Friendships Foundation Inc	NY	\$258,980	Vice President	\$21,000	\$17,403	2024
Northwest Wi Area Health Education	WI	\$258,931	Executive Director	\$85,486	\$81,874	2024
Stanley Civil Defense Rescue	NC	\$258,898	1st Sergeant	\$18,200	\$17,246	2024
Pueblo Primary Care Qalicb	CO	\$258,881	President	\$31,214	\$27,448	2024
Equihope	TX	\$258,851	Officer	\$66,652	\$61,143	2024
Upper Midlands Rural Health Network	SC	\$258,850	Executive Dir.	\$94,561	\$93,141	2023
Southcoast Long-term Care Services Inc	MA	\$261,809	President & Ceo, Ex-officio (Until 1/2024)	\$310,296	\$255,711	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **1093** organizations. Compensation range \$95–\$3,002,313; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$260,251); for reference, expenses \$116,867 and assets \$6,418,327. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Michael Rabuka, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	232 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	50 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	82 nd
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	65 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 (Michael Rabuka) 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 1093 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,441 is reasonable (approximately the 82nd 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.