

# Physicians Benevolent Fund

Executive Director / CEO

EIN 746050660  
 TX · NTEE E00J  
 FY ending 2024-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Michael J Darrouzet, Executive Director / CEO** (\$47,544) against **every comparable organization** that fit the selection criteria — **1310** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E00J).
BUDGET	Total revenue between \$325,107 and \$727,852 — 0.67x to 1.50x the subject's \$485,235 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

**1,310** organizations qualified on sector, size, and geography → **1,310** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,546	\$37,547	\$64,306	\$91,709	\$135,239	\$47,544
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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 TX 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="#">Gillett Area Ambulance Service Inc</a>	WI	\$485,246	President	\$14,410	<b>\$15,489</b>	2023
<a href="#">Baptist Health Foundation Floyd Inc</a>	KY	\$485,098	Asst Secretary (Through 1/2/24)	\$13,465	<b>\$14,462</b>	2024
<a href="#">Avenues Pregnancy Clinic</a>	CA	\$485,094	Executive Dir.	\$83,000	<b>\$71,648</b>	2024
<a href="#">Kentuckiana Health Collaborative</a>	KY	\$485,421	President And Ceo	\$137,000	<b>\$151,489</b>	2023
<a href="#">Shalom li Housing Inc</a>	RI	\$485,455	Cfo	\$9,867	<b>\$9,737</b>	2023
<a href="#">Chris Klug Foundation</a>	CO	\$485,000	Executive Director	\$86,750	<b>\$85,613</b>	2023
<a href="#">Marshall County Hospital &amp; Healthcare</a>	KY	\$485,490	Ceo	\$45,579	<b>\$48,953</b>	2024
<a href="#">Eyota Volunteer Ambulance Service</a>	MN	\$484,936	Secretary	\$9,915	<b>\$9,794</b>	2024
<a href="#">Alternacare</a>	OH	\$484,906	Medical Director	\$900	<b>\$953</b>	2024
<a href="#">Owl Advancing Diversity In Leadersh</a>	NC	\$485,601	Executive Di	\$93,180	<b>\$99,092</b>	2023
<a href="#">Help-a-person Inc</a>	PA	\$484,513	Ceo	\$25,173	<b>\$24,449</b>	2025
<a href="#">Academia De Directores Medicos De Puerto Rico</a>	PR	\$486,146	Program Director	\$55,620	<b>\$57,263</b>	2023
<a href="#">Wyoming Childrens Society</a>	WY	\$486,192	Prior Execut	\$100,017	<b>\$107,067</b>	2024
<a href="#">Birth And Womens Health Center Inc</a>	KS	\$483,895	Key Employee	\$139,587	<b>\$150,754</b>	2024
<a href="#">Kelly Anne Dolan Memorial Fund</a>	PA	\$483,691	Executive Director	\$87,000	<b>\$86,732</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hemophilia Foundation Of</a>	MN	\$483,632	Executive Director	\$18,592	<b>\$18,365</b>	2024
<a href="#">Inadcure Foundation Inc</a>	NJ	\$486,954	President	\$39,999	<b>\$35,702</b>	2024
<a href="#">Options Pregnancy Resource Centers Inc</a>	OR	\$483,376	Chief Executive Officer	\$83,457	<b>\$79,767</b>	2023
<a href="#">Eureka Volunteer Ambulance Service Inc</a>	MT	\$483,308	Treasurer	\$23,132	<b>\$24,927</b>	2024
<a href="#">Familycook Community Table Ltd</a>	NY	\$487,254	President	\$36,000	<b>\$33,481</b>	2023
<a href="#">Care Fund</a>	AZ	\$483,071	Executive Di	\$114,045	<b>\$109,646</b>	2024
<a href="#">Cornerstone Pregnancy Care Services</a>	PA	\$487,402	Exec Directo	\$67,843	<b>\$65,891</b>	2025
<a href="#">Culture Of Life Ministries</a>	TX	\$487,674	Executive Dir.	\$10,000	<b>\$10,000</b>	2024
<a href="#">Labette Health Endowment Association</a>	KS	\$482,609	Director	\$81,488	<b>\$88,007</b>	2024
<a href="#">Healing Hoof Steps Corporation</a>	FL	\$487,946	Ceo	\$49,080	<b>\$46,093</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **1310** organizations. Compensation range \$19–\$3,272,816; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$485,235); for reference, expenses \$543,174 and assets \$5,435,650.

ROLE MATCH	Michael J Darrouzet, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	312 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	68 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	93 <sup>rd</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 (Michael J Darrouzet) 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 13, 2026, comparing compensation against 1310 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,544 is reasonable (approximately the 32<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 13, 2026.