

Daniel James Mccarthy Memorial Fund Inc

Executive Director / CEO

EIN 770600310
 MA · NTEE Z99
 FY ending 2024-08-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kathryn Gorczyca, Executive Director / CEO** (\$21,856) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

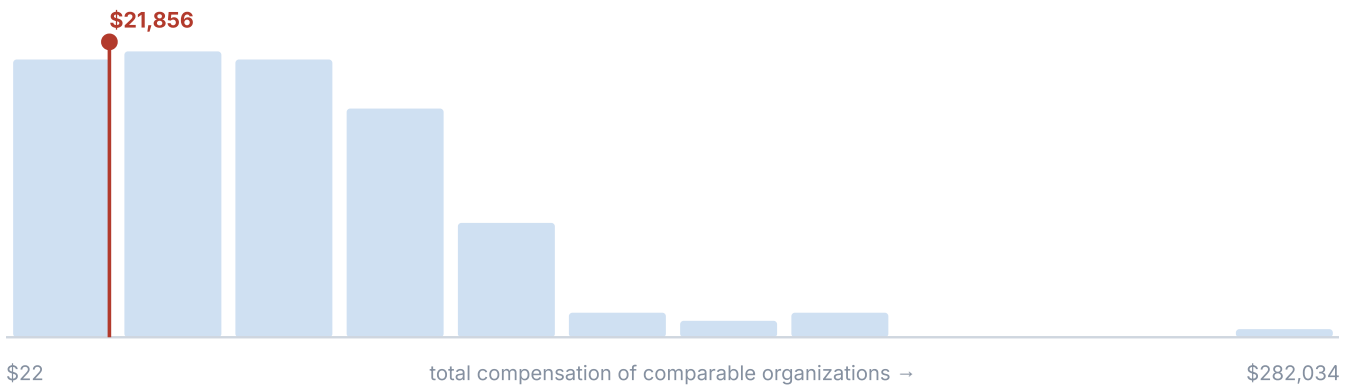
Benchmarked executive: Kathryn Gorczyca — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99).
BUDGET	Total revenue between \$141,878 and \$317,638 — 0.67x to 1.50x the subject's \$211,759 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,905	\$26,162	\$55,483	\$77,651	\$99,648	\$21,856
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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 MA 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
Hope Psychological Services Inc	MA	\$211,758	Executive Director	\$64,073	\$62,421	2025
Rabun County Family Connection	GA	\$212,340	Executive Director	\$40,656	\$45,491	2024
Key Of David Christian Church	ID	\$212,720	President	\$58,453	\$71,242	2023
Young Fathers Of Central Florida Inc	FL	\$213,359	Executive Director	\$86,017	\$89,923	2024
Friends Of The Forest Preserve	NY	\$215,332	Partner	\$71,624	\$72,023	2024
The Delaware Company Inc	NY	\$215,400	Executive Dir.	\$25,494	\$25,636	2024
Waves Of Wilmington Inc	NC	\$207,241	Ceo - Head Coach	\$127,632	\$146,756	2024
Gateway Business Health Coalition	MO	\$216,284	President & Ceo	\$12,062	\$14,217	2024
Medical Staff Of Santa Barbara Cottage Hospital	CA	\$206,945	Chief Of Staff-santa Barbara	\$96,300	\$92,537	2024
Houston Eye Associates Foundation	TX	\$206,917	Executive Director	\$100,000	\$114,605	2023
Higher Education Consortium Of Central	MA	\$206,714	Executive Director	\$126,525	\$130,262	2023
Earth Images Foundation	CA	\$216,823	President And Video Producer	\$58,387	\$56,105	2024
Facilities Inc	ME	\$217,375	President	\$2,650	\$2,953	2024
Wheat Inc	CT	\$217,382	Executive Director	\$52,308	\$56,190	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Health Career Collaborative Inc	CA	\$217,900	Ceo	\$186,168	\$178,893	2024
Eagles Wings Ministries	CA	\$204,597	Executive Director And Chairm	\$42,500	\$42,045	2023
Community Reach	MO	\$220,236	Executive Director	\$17,810	\$21,612	2023
Love Inc Sacramento	CA	\$202,859	Director	\$75,920	\$75,108	2023
The RI Mace Universal Design Institute	NC	\$202,585	Executive Dir.	\$60,000	\$68,990	2024
Kindervision Foundation Inc	FL	\$221,322	Director	\$61,900	\$64,711	2024
Called To Rescue	WA	\$202,101	President	\$19,000	\$18,930	2024
Journey Pregnancy & Life Hub	IL	\$200,823	President	\$29,119	\$31,036	2025
Institute For Fisheries Resources	CA	\$200,747	Executive Director	\$17,500	\$16,816	2024
Selden Fire Department Emergency Unit	NY	\$200,727	Recording Secretary	\$600	\$603	2024
Arc San Diego Foundation	CA	\$200,387	Ceo	\$28,869	\$27,741	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 154 organizations. Compensation range \$22–\$282,034; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$211,759); for reference, expenses \$640,161 and assets \$989,053. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Kathryn Gorczyca, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 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	21 st
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	15 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 (Kathryn Gorczyca) 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 154 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,856 is reasonable (approximately the 21st 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.