

Smh Foundation

Executive Director / CEO

EIN 811077464

LA · NTEE E11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laurie L Panzeca, Executive Director / CEO** (\$120,525) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Laurie L Panzeca — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E11).
BUDGET	Total revenue between \$250,841 and \$561,585 — 0.67x to 1.50x the subject's \$374,390 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

91 organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,807	\$22,054	\$43,443	\$84,390	\$171,661	\$120,525
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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 LA 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
St Thomas Foundation Inc	LA	\$368,438	President	\$20,700	\$20,700	2024
The Health Source Group	MO	\$380,579	Interim Market President (Start 8/2022 - End 12/2022)	\$54,191	\$53,665	2023
Roh Investment Co Inc	TN	\$381,158	President/director	\$192,519	\$189,205	2023
Minnesota Center For Health Care Ethics	MN	\$367,552	Ceo/coo	\$168,450	\$151,160	2024
Daughters Of Charity Services Of New	LA	\$382,360	President/ceo/ex-officio	\$17,775	\$18,300	2023
Lehigh Qalich Inc	FL	\$383,066	Director/pre	\$156,813	\$133,783	2024
Genesys Volunteers	MI	\$383,251	President (End 9/23)	\$25,158	\$23,582	2024
Longs Peak Hospital Foundation	CO	\$384,611	President, Lph & Bh	\$8,173	\$7,117	2024
St Jude's Ranch For Children	NV	\$385,324	Ceo	\$5,375	\$5,038	2023
Obcc Othello Qalich	WA	\$363,286	President	\$31,941	\$25,970	2024
Newark-wayne Community Hospital	NY	\$387,172	President, Foundations	\$68,936	\$56,571	2024
Friends Of New York City Nurse Family	NY	\$389,558	Executive Director	\$90,000	\$73,857	2024
Southeastern Missouri Area Health	MO	\$358,784	Executive Director	\$62,168	\$59,798	2024
Human Technologies Properties	NY	\$358,691	President/chief Executive	\$14,388	\$11,807	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Willamette Valley Insurance Corporation	HI	\$358,192	President/director	\$104,173	\$87,202	2023
St Luke Community Healthcare Foundation	MT	\$393,565	Director/hospital Ceo	\$23,323	\$23,506	2023
Carthage Area Hospital Foundation Inc	NY	\$353,310	Executive Director	\$29,554	\$24,253	2024
Pikeville Medical Center Foundation For	KY	\$351,758	Board Member/pmc President/ceo	\$50,061	\$48,844	2024
Bellin Gundersen Health System Inc	WI	\$399,871	Chief Executive Officer, Ex-officio	\$68,728	\$65,185	2024
Ffmc Support Organization	TN	\$346,664	President	\$6,465	\$6,354	2023
Restoration Storehouse Center	GA	\$403,267	Executive Dir.	\$98,500	\$92,600	2023
Ucmc Title Holding Corporation	IL	\$406,220	President And Director Of Board	\$211,348	\$194,270	2023
Wschc Support Corporation	MD	\$342,000	Treasurer	\$42,960	\$35,535	2025
Spring Creek Health Cooperative	GA	\$407,073	Executive Di	\$95,449	\$89,732	2023
Grove Manor Foundation	PA	\$340,917	Chief Executive Officer	\$27,000	\$25,175	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	91 organizations. Compensation range \$3,595–\$673,509; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$374,390); for reference, expenses \$591,078 and assets \$684,156. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Laurie L Panzeca, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	76 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	84 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	20 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 (Laurie L Panzeca) 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 91 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$120,525 is reasonable (approximately the 84th 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.