

Wendys Subway Inc

Executive Director / CEO

EIN 813036151

NY · NTEE A99

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rachel Valinsky, Executive Director / CEO** (\$805) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Rachel Valinsky — 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 (A99).

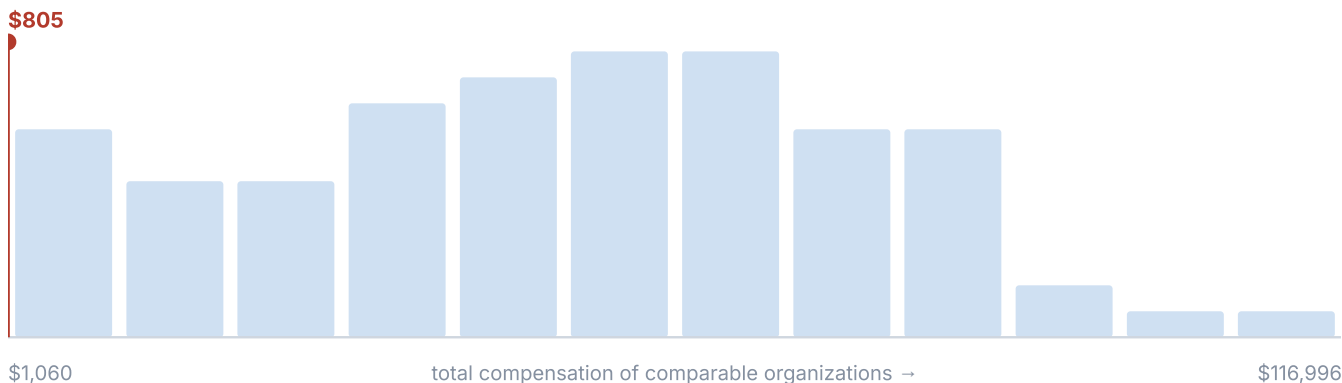
BUDGET Total revenue between \$158,044 and \$353,830 — 0.67x to 1.50x the subject's \$235,887 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

81 organizations qualified on sector, size, and geography

→ **81** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,950

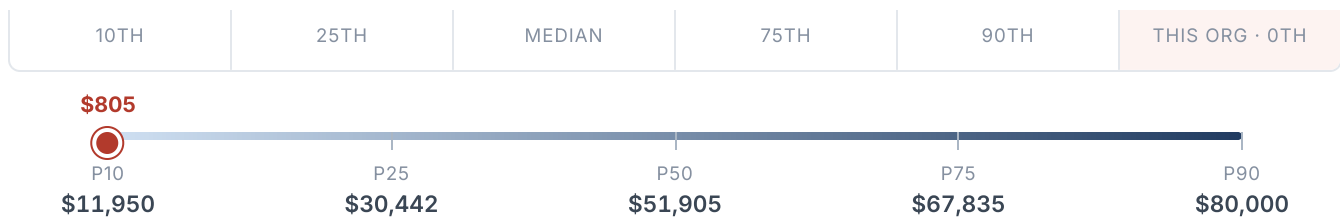
\$30,442

\$51,905

\$67,835

\$80,000

\$805



■ 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 NY 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
National Basketry Organization Inc	MA	\$232,603	President	\$1,035	\$1,060	2023
Blindspot Collective	CA	\$229,118	Director	\$21,925	\$21,571	2023
Education & Community	CO	\$228,000	Executive Director	\$52,500	\$57,356	2023
Compass Rose Theater Inc	MD	\$245,776	Executive Di	\$62,500	\$64,663	2024
Arts In Ct	CT	\$246,837	Executive Di	\$74,366	\$79,442	2023
Territory Nfp	IL	\$249,132	Executive Director	\$66,221	\$72,046	2024
Wisdom Circles Oceania	HI	\$222,230	Executive Director	\$41,960	\$42,801	2023
Firehouse Projects	CA	\$220,000	Director	\$75,000	\$73,786	2023
5p Society	CA	\$219,370	Executive Vp	\$50,000	\$47,780	2024
Artists Image Resource Inc	PA	\$218,967	Board Member & Executive D	\$52,000	\$57,387	2024
Denver Architecture Foundation	CO	\$253,046	Executive Dir.	\$66,975	\$73,169	2023
Mariachi Womens Foundation	CA	\$253,146	Executive Dir.	\$50,000	\$49,191	2023
Ssj Inc	OR	\$254,528	Executive Dir.	\$66,600	\$70,466	2023
Bailey Foundation	MO	\$255,540	Executive Director	\$44,880	\$54,159	2023
Foothills Resource Group	TN	\$215,324	Director	\$50,400	\$60,360	2023
Papageno Society Inc	NY	\$213,603	Treasurer	\$80,000	\$80,000	2024
Sacred Lands Conservancy	WA	\$258,606	President	\$16,800	\$16,645	2024
Rome Historical Society Inc	NY	\$212,619	Executive Di	\$55,267	\$56,899	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Marin Open Studios	CA	\$212,519	Executive Dir.	\$52,507	\$50,175	2024
Northwest Creative & Expressive	WA	\$212,247	Executive Director	\$53,773	\$51,905	2025
Space Cowboys Collective	CA	\$211,775	Chief Executive Officer	\$1,300	\$1,279	2023
Ventura Audubon Society	CA	\$211,531	Director	\$3,789	\$3,621	2024
Broad Room Creative Collective Sacramento	CA	\$211,336	Executive Director	\$41,204	\$39,374	2024
Art Camp 504	LA	\$262,363	Executive Director	\$51,150	\$62,330	2024
Guthrie Center Corp	MA	\$207,729	Clerk/ Direc	\$15,445	\$15,359	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	81 organizations. Compensation range \$1,060–\$116,996; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$235,887); for reference, expenses \$242,076 and assets \$66,179.
ROLE MATCH	Rachel Valinsky, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	2 nd
All sources (D + E + F), adjusted	0 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 (Rachel Valinsky) 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 81 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$805 is reasonable (approximately the 0th 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.