

Wayne Memorial Hospital Foundation

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Jacqueline Kannan, Executive Director / CEO** (\$18,445) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jacqueline Kannan — 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 (E11).

BUDGET Total revenue between \$142,153 and \$318,255 — 0.67x to 1.50x the subject's \$212,170 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography

→ **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,966

\$27,693

\$44,642

\$62,523

\$148,460

\$18,445



■ 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 NC 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
Ely Health And Hospital Fund	MN	\$209,709	Ceo	\$43,202	\$40,129	2024
Fhcsd Community Services Inc	CA	\$215,246	Secretary	\$83,430	\$69,723	2023
Helen Keller Hospital Foundation Inc	AL	\$204,941	Foundation Director	\$371	\$376	2024
Peace Harbor Hospital Foundation	OR	\$219,947	Director, Cao Peaceharbor Hospital	\$52,307	\$47,011	2023
The Bicol Clinic Foundation Inc	FL	\$220,536	Executive Director	\$15,600	\$13,776	2024
Southcoast Ventures Inc	MA	\$203,248	President & Ceo (Until 1/2024)	\$310,296	\$262,118	2024
The Indian Health Care Resource Center	OK	\$202,679	Trustee	\$26,405	\$28,139	2023
Linton Hospital Foundation	ND	\$199,749	Ceo	\$26,926	\$28,597	2023
Silver Cross Healthy Community	IL	\$199,265	Director (Until 10/16/23)	\$64,361	\$59,480	2024
Ifh Foundation	NY	\$198,527	President	\$37,631	\$31,965	2024
Inner Compass Initiative Inc	MA	\$227,000	Director	\$70,000	\$59,132	2024
Fhcsd Growth Fund Inc	CA	\$227,456	Secretary	\$83,430	\$69,723	2023
Eaton Community Health	MI	\$196,372	Executive Director	\$109,990	\$106,721	2024
Morris Hospital Auxiliary	IL	\$228,550	President/ceo	\$54,801	\$50,646	2024
Tough Kookie Foundation	TX	\$231,547	President	\$43,742	\$41,132	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bradford Hospital Foundation	PA	\$232,669	Executive Director	\$108,718	\$104,927	2023
Comprehensive Psychiatric Care	SC	\$232,878	Executive Director Muha	\$55,628	\$56,165	2023
Community Health Network Of Connecticut	CT	\$233,270	President & Ceo	\$16,576	\$14,610	2024
Imh Qalibc	WY	\$235,358	President	\$46,248	\$46,554	2024
Chas Health Foundation	WA	\$188,796	Ceo Of The Corporate Member	\$51,463	\$43,313	2024
Living Streams Ranch	PA	\$237,936	Executive Di	\$44,982	\$42,167	2024
Nor-lea Foundation Inc	NM	\$239,350	Board Member	\$51,152	\$51,718	2024
Mount Sinai Hospital Foundation Inc	CT	\$239,930	President/ceo	\$270,752	\$238,638	2024
Empowered Health Equity- Alabama	AL	\$242,128	Executive Director	\$42,917	\$43,585	2024
Peacehealth Ketchikan Medical	AK	\$243,022	Foundation Manager	\$10,683	\$9,885	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 60 organizations. Compensation range \$334–\$324,268; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$212,170); for reference, expenses \$66,090 and assets \$7,309,644. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Jacqueline Kannan, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	45 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	27 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 (Jacqueline Kannan) 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 10, 2026, comparing compensation against 60 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,445 is reasonable (approximately the 17th 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 10, 2026.