

# Partners Making A Difference

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Vivian Kallabat, Executive Director / CEO** (\$104,094) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Vivian Kallabat — 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 (W12).

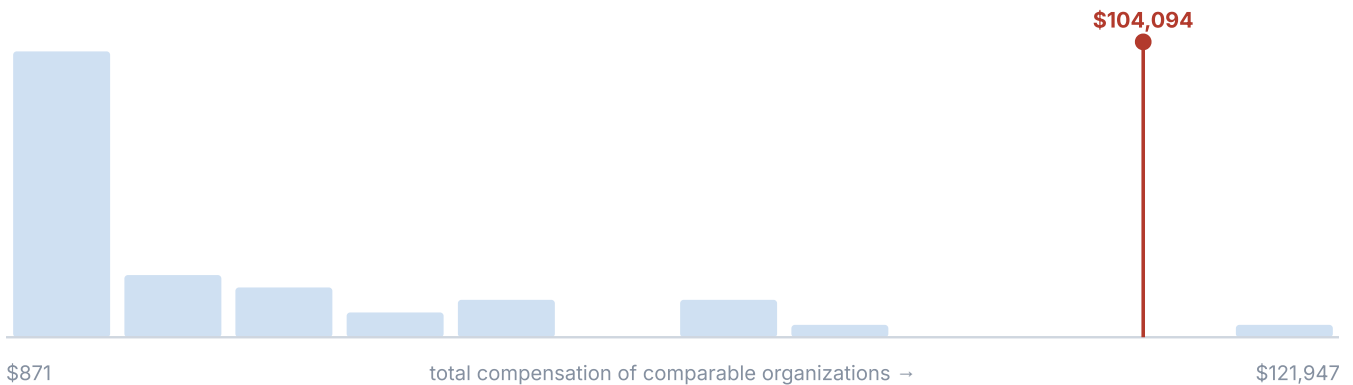
**BUDGET** Total revenue between \$36,257 and \$81,174 — 0.67x to 1.50x the subject's \$54,116 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

**42** organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,155	\$3,478	\$9,590	\$25,811	\$62,645	<b>\$104,094</b>
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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 MI 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="#">Genius 100 Foundation Us</a>	NY	\$53,600	Ceo Secretary And Director	\$48,600	<b>\$42,548</b>	2024
<a href="#">Valley Water Company</a>	CO	\$52,473	Director	\$7,800	<b>\$7,059</b>	2025
<a href="#">Institute For International</a>	MA	\$55,760	President	\$1,000	<b>\$871</b>	2024
<a href="#">Beyond Housingnhs Community Lending</a>	MO	\$55,886	President	\$8,454	<b>\$8,675</b>	2024
<a href="#">Brave New Films Action Fund 501(c)4</a>	CA	\$51,523	Cfo	\$4,390	<b>\$3,673</b>	2024
<a href="#">New Jersey Utility Shareholders</a>	NJ	\$51,280	President	\$28,000	<b>\$24,220</b>	2024
<a href="#">Michigan Forest Association</a>	MI	\$51,107	Executive Director	\$10,500	<b>\$10,500</b>	2024
<a href="#">Stamford Veterans Park Partnership Inc</a>	CT	\$57,293	Executive Director	\$82,500	<b>\$73,010</b>	2025
<a href="#">National Executive Forum Inc</a>	MD	\$57,500	President	\$28,000	<b>\$25,362</b>	2024
<a href="#">Kck 501 Minnesota All Inc</a>	KS	\$49,987	Vice President	\$61,208	<b>\$64,064</b>	2024
<a href="#">Nebraska Association Of Former State Legislators</a>	NE	\$58,432	Executive Director	\$1,000	<b>\$1,042</b>	2024
<a href="#">Veterans Of Foreign Wars Department Of</a>	CA	\$58,540	Quarter Master	\$12,000	<b>\$10,039</b>	2024
<a href="#">Innsure Corporation</a>	MA	\$49,677	President	\$49,492	<b>\$49,877</b>	2021
<a href="#">Verified Votingorg Inc</a>	PA	\$58,775	Managing Director	\$7,678	<b>\$7,637</b>	2023
<a href="#">National Association Of Consumer</a>	DC	\$49,419	Executive Dir.	\$5,990	<b>\$5,243</b>	2023
<a href="#">Eden Streets Inc</a>	UT	\$59,562	Executive Director	\$1,000	<b>\$966</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Miriam Foundation</a>	SC	\$48,535	Executive Di	\$65,000	<b>\$65,697</b>	2024
<a href="#">Janet Johnston Housenick And</a>	PA	\$61,111	Vp & Treas	\$4,500	<b>\$4,476</b>	2023
<a href="#">Distribution And Assistance Inc</a>	MO	\$46,255	President	\$12,000	<b>\$12,314</b>	2024
<a href="#">Caribou Acres Water</a>	ID	\$62,182	Secretary/treasurer	\$4,000	<b>\$4,123</b>	2024
<a href="#">Council On Aviation Accreditation</a>	AL	\$62,412	President	\$13,750	<b>\$14,392</b>	2024
<a href="#">Governor's Mansion Foundation</a>	MS	\$62,500	Vice President	\$2,825	<b>\$2,970</b>	2025
<a href="#">Groww Education Inc</a>	WI	\$42,628	Executive Director	\$15,364	<b>\$16,005</b>	2023
<a href="#">The Howard K Finch Memorial Fund</a>	NY	\$40,452	Trustee	\$1,493	<b>\$1,346</b>	2023
<a href="#">State Services Organization Inc</a>	DC	\$40,315	Interim Executive Director	\$143,437	<b>\$121,947</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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** 42 organizations. Compensation range \$871–\$121,947; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$54,116); for reference, expenses \$65,762 and assets \$15,687.

**ROLE MATCH** Vivian Kallabat, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	98 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	98 <sup>th</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Vivian Kallabat) 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 42 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,094 is reasonable (approximately the 98<sup>th</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 9, 2026.