

The Lifeguard Group Inc

Executive Director / CEO

EIN 830973814
 MT · NTEE I73
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Lowell Hochhalter, Executive Director / CEO** (\$7,148) against **every comparable organization** that fit the selection criteria — **21** 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

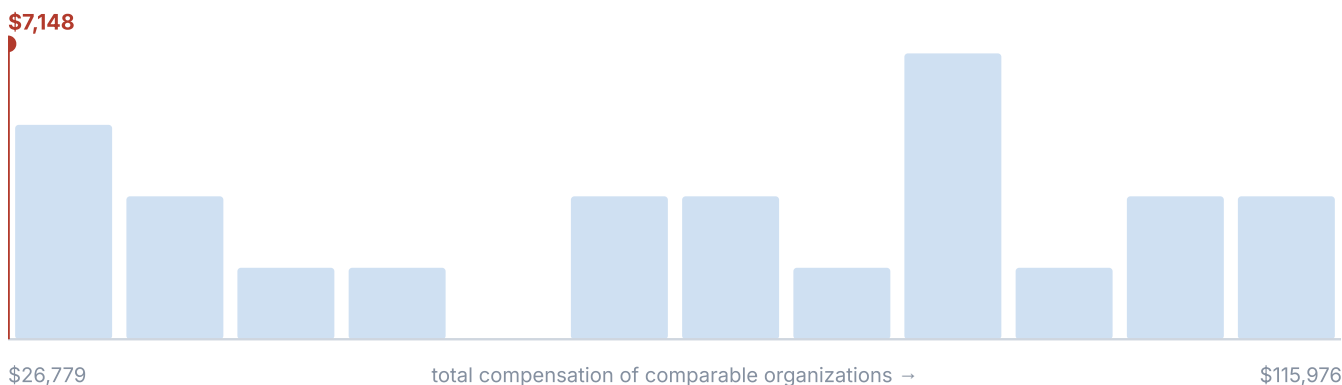
Benchmarked executive: Lowell Hochhalter — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I73).
BUDGET	Total revenue between \$303,213 and \$678,837 — 0.67x to 1.50x the subject's \$452,558 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I73), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,417	\$44,251	\$77,210	\$93,452	\$103,319	\$7,148
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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 MT 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
Roads Of Hope Inc	AL	\$458,296	Ceo	\$100,132	\$103,319	2023
Sosa - Safe From Online Sex Abuse Inc	CT	\$460,373	Executive Director	\$125,800	\$109,423	2024
Sexual Assault Support Center Inc	GA	\$439,024	Executive Di	\$54,500	\$50,837	2024
Justice Ministries	SC	\$425,649	President	\$96,560	\$93,452	2024
Delaware Alliance Against Sexual Violence Inc	DE	\$408,603	Executive Director	\$85,000	\$77,210	2024
The Inner Truth Project Inc	FL	\$497,800	Executive Director	\$47,500	\$41,396	2024
The Innocent Inc	ID	\$501,174	President & Ceo	\$104,000	\$102,635	2024
Skull Games	OR	\$374,105	President	\$33,931	\$30,095	2023
Erin Michele Levitas Education	MD	\$552,004	Executive Director	\$100,833	\$90,036	2023
Created Gainesville Inc	FL	\$561,273	Executive Director	\$36,050	\$31,417	2024
Jane Doe No More Incorporated	CT	\$323,024	President	\$74,312	\$64,638	2024
Fear 2 Freedom Inc	VA	\$321,814	Former, Ceo	\$47,454	\$41,410	2025
Wounded Healers International Inc	ME	\$314,250	Executive Dir.	\$28,000	\$26,779	2023
Bishopaccountabilityorg	MA	\$311,745	President/di	\$96,000	\$80,030	2024
Valley Children's Advocacy Center	VA	\$597,564	Executive Di	\$77,277	\$69,219	2024
Fight Against Domestic Violence	UT	\$601,778	Executive Director	\$45,269	\$44,251	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Not Abandoned	WA	\$602,987	Executive Director	\$120,140	\$99,785	2024
Rappahannock Council Against Sexual Assault	VA	\$610,344	Executive Director	\$78,846	\$72,711	2023
Jackson Center For Independent Living	TN	\$622,448	Executive Director	\$93,949	\$89,251	2025
Rape Crisis Intervention Service	MD	\$638,170	Executive Director	\$106,284	\$92,181	2024
Black & Brown Womyn Power Coalition Inc	WI	\$645,509	Executive Director	\$116,271	\$115,976	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 21 organizations. Compensation range \$26,779–\$115,976; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$452,558); for reference, expenses \$489,071 and assets \$1,708,082.

ROLE MATCH Lowell Hochhalter, reported title *"President"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
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 (Lowell Hochhalter) 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 21 similarly situated organizations (Same NTEE sector (I73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,148 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.