

# Thor Network Foundation

Executive Director / CEO

EIN 832615647

PA · NTEE E99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Philp Spinella, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Philp Spinella — 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 (E99).

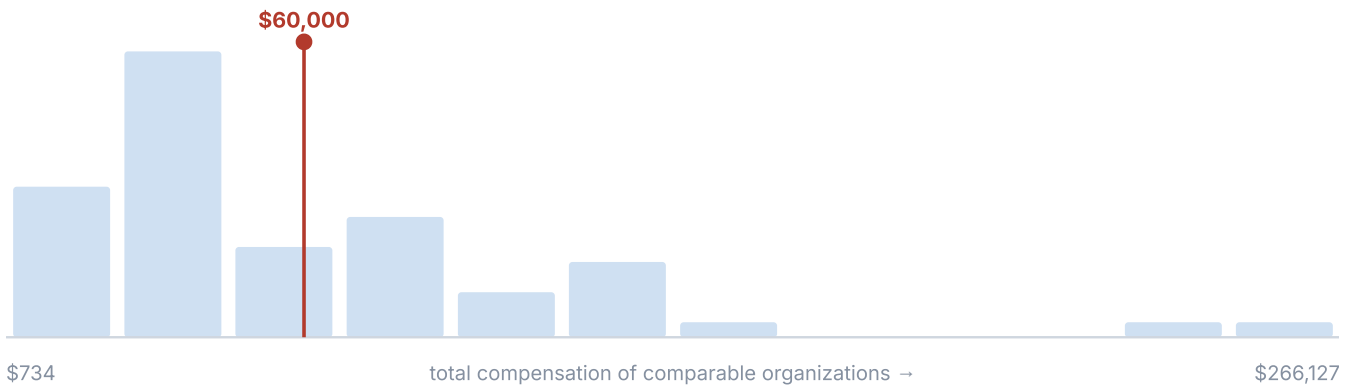
**BUDGET** Total revenue between \$245,488 and \$549,601 — 0.67x to 1.50x the subject's \$366,401 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E99), nationwide + budget 0.67–1.5x revenue.

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

→ **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,152	\$30,029	\$43,264	\$81,384	\$122,153	\$60,000
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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 PA 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="#">Susila Dharma International Assoc Inc</a>		\$375,533	Executive Director	\$14,000	<b>\$13,598</b>	2024
<a href="#">Future Colours Corp</a>	CA	\$350,567	Secretary	\$98,000	<b>\$82,423</b>	2024
<a href="#">Arkansas Medical Foundation</a>	AR	\$382,895	Executive Director	\$40,800	<b>\$45,988</b>	2023
<a href="#">Canine Therapy Corps Inc</a>	IL	\$347,441	Executive Director	\$86,014	<b>\$84,796</b>	2023
<a href="#">Los Robles Hospital Medical Staff Inc</a>	CA	\$385,508	Chairman	\$36,000	<b>\$30,278</b>	2024
<a href="#">Gaia Home</a>	ND	\$343,768	Executive Director	\$140,000	<b>\$149,643</b>	2024
<a href="#">Onegoodturn Inc</a>	TX	\$390,533	President & Executive Dire	\$80,000	<b>\$77,945</b>	2024
<a href="#">Building The Next Generation Of Academic Physicians</a>	NY	\$393,195	President	\$30,000	<b>\$26,404</b>	2024
<a href="#">Black Women's Health Alliance</a>	PA	\$395,480	Executive Di	\$68,770	<b>\$68,770</b>	2023
<a href="#">Wings Home</a>	MI	\$336,554	Executive Director	\$13,592	<b>\$14,068</b>	2023
<a href="#">Harper County Health Foundation</a>	KS	\$398,841	Executive Dir.	\$20,000	<b>\$21,045</b>	2024
<a href="#">Gout Support Group Of America</a>	FL	\$325,280	Former President	\$42,000	<b>\$38,430</b>	2024
<a href="#">West Oakland Health Facilities</a>	CA	\$315,643	Ceo	\$2,481	<b>\$2,087</b>	2024
<a href="#">Massachusetts Health Council Inc</a>	MA	\$308,333	Ceo	\$147,950	<b>\$129,494</b>	2024
<a href="#">Amery Regional Medical Center Foundation</a>	MN	\$307,461	President	\$67,666	<b>\$65,124</b>	2024
<a href="#">Agewell Pace</a>	CA	\$428,704	Ceo	\$50,052	<b>\$43,340</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">From Fatherless To Fearless</a>	OH	\$303,056	Ceo	\$118,125	<b>\$125,460</b>	2023
<a href="#">Medical Dental Staff Of Jersey City</a>	NJ	\$431,794	President	\$21,530	<b>\$18,723</b>	2024
<a href="#">Mountainside Hospital Medical Staff</a>	NJ	\$300,341	President	\$35,000	<b>\$30,437</b>	2024
<a href="#">Minnesota Masonic Children's Clinic For</a>	MN	\$299,202	President/ceo - Charities	\$34,208	<b>\$33,895</b>	2023
<a href="#">Pacific Communities Health District Fnd</a>	OR	\$434,715	Executive Director	\$36,574	<b>\$33,082</b>	2024
<a href="#">Region Ii Emergency Medical Services</a>	NM	\$297,078	Employee	\$36,400	<b>\$39,259</b>	2023
<a href="#">Hooves Of Hope Equestrian Center Inc</a>	KY	\$292,364	President	\$48,001	<b>\$50,230</b>	2024
<a href="#">Messengers For Health</a>	MT	\$292,200	Executive Director	\$88,626	<b>\$95,799</b>	2023
<a href="#">Barlow Foundation</a>	CA	\$446,546	President & Ceo	\$31,210	<b>\$26,250</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	54 organizations. Compensation range \$734–\$266,127; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$366,401); for reference, expenses \$363,115 and assets \$210,717.
ROLE MATCH	Philp Spinella, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 2 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	59 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	59 <sup>th</sup>
Reportable pay only (column D), adjusted	63 <sup>rd</sup>
All sources (D + E + F), adjusted	41 <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 (Philp Spinella) 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 54 similarly situated organizations (Same NTEE sector (E99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 59<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.