

# Western Reserve Hospital Medical Staff

Executive Director / CEO

EIN 832986152

OH · NTEE N99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dr Rick Gemma, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **307** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dr Rick Gemma — reported title “PRESIDENT (STARTED 1/31/24)”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N99).
BUDGET	Total revenue between \$86,460 and \$193,569 — 0.67x to 1.50x the subject's \$129,046 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**307** organizations qualified on sector, size, and geography → **307** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,076	\$5,594	\$18,144	\$36,504	\$54,513	\$30,000
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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 OH 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="#">Chicagami</a>	MN	\$129,091	Camp Director	\$28,674	<b>\$26,751</b>	2024
<a href="#">Glad Tidings Bible Camp Inc</a>	NE	\$129,102	Executive Dir.	\$30,749	<b>\$32,147</b>	2023
<a href="#">Quit Qui Oc Athletic Alliance Inc</a>	WI	\$128,828	Secretary	\$49,790	<b>\$50,545</b>	2023
<a href="#">College Of Diplomates Of The American</a>	IL	\$130,025	Director	\$1,000	<b>\$956</b>	2023
<a href="#">Missoula Horse Council Inc</a>	MT	\$130,056	Horse Park Manager	\$30,000	<b>\$30,532</b>	2024
<a href="#">Eagle River United Methodist Camp</a>	AK	\$130,545	Camp Manager	\$2,600	<b>\$2,347</b>	2024
<a href="#">Friends Of Sp Dinsmoor's Garden Of Eden Inc</a>	KS	\$130,604	Executive Director	\$25,000	<b>\$25,500</b>	2024
<a href="#">Grand Marais Sno-trails Association</a>	MI	\$130,644	President	\$516	<b>\$503</b>	2024
<a href="#">Kidron Community Park Inc</a>	OH	\$127,210	President	\$2,385	<b>\$2,324</b>	2025
<a href="#">Team Paradise Sailing Inc</a>	FL	\$127,172	Executive Director	\$40,200	<b>\$35,656</b>	2024
<a href="#">American Ukrainian Citizens Club</a>	PA	\$131,048	President	\$4,836	<b>\$4,553</b>	2024
<a href="#">Pulaski Club</a>	PA	\$126,986	Finance Sec.	\$30,719	<b>\$29,777</b>	2023
<a href="#">Connecticut Storm Basketball</a>	CT	\$126,706	President &	\$12,867	<b>\$11,390</b>	2024
<a href="#">Somo Endowment Fund Inc</a>	MO	\$131,555	President/ceo	\$9,793	<b>\$9,793</b>	2024
<a href="#">Marion Township Rod And Gun Club</a>	PA	\$126,230	Financial Secretary	\$5,100	<b>\$4,802</b>	2024
<a href="#">His Haven Ranch Co</a>	MN	\$131,994	Operations O	\$39,603	<b>\$36,947</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Club Selah Volleyball</a>	WA	\$126,007	President	\$4,000	<b>\$3,381</b>	2024
<a href="#">Yorkana Game And Gun Club</a>	PA	\$125,956	President	\$639	<b>\$620</b>	2023
<a href="#">Greater Central Ct Usbc</a>	CT	\$125,379	Association	\$12,000	<b>\$10,349</b>	2025
<a href="#">Miracle League Of Grand Island &amp;</a>	NY	\$125,038	Executive Di	\$22,000	<b>\$19,324</b>	2023
<a href="#">Syba Inc</a>	MN	\$124,677	Gambling Man	\$4,000	<b>\$3,842</b>	2023
<a href="#">Monroe County Education Foundation Inc</a>	WV	\$133,506	Administrator	\$19,210	<b>\$20,217</b>	2023
<a href="#">Running2bwell</a>	OH	\$124,443	Executive Director	\$24,000	<b>\$24,000</b>	2024
<a href="#">Greater Hamilton Homes Inc</a>	MD	\$133,766	Treasurer	\$28,731	<b>\$25,361</b>	2024
<a href="#">Aloha Section Pga Foundation</a>	HI	\$133,816	Executive Director	\$7,597	<b>\$6,422</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	<b>307</b> organizations. Compensation range \$124–\$320,524; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$129,046); for reference, expenses \$95,661 and assets \$419,485.
ROLE MATCH	Dr Rick Gemma, reported title " <i>PRESIDENT (STARTED 1/31/24)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	72 <sup>nd</sup>
All sources (D + E + F), adjusted	67 <sup>th</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 (Dr Rick Gemma) 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 307 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 69<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.