

White Pine Center For Healing Corp

Executive Director / CEO

EIN 842596836

PA · NTEE E60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Machuga, Executive Director / CEO** (\$47,500) against **every comparable organization** that fit the selection criteria — **108** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

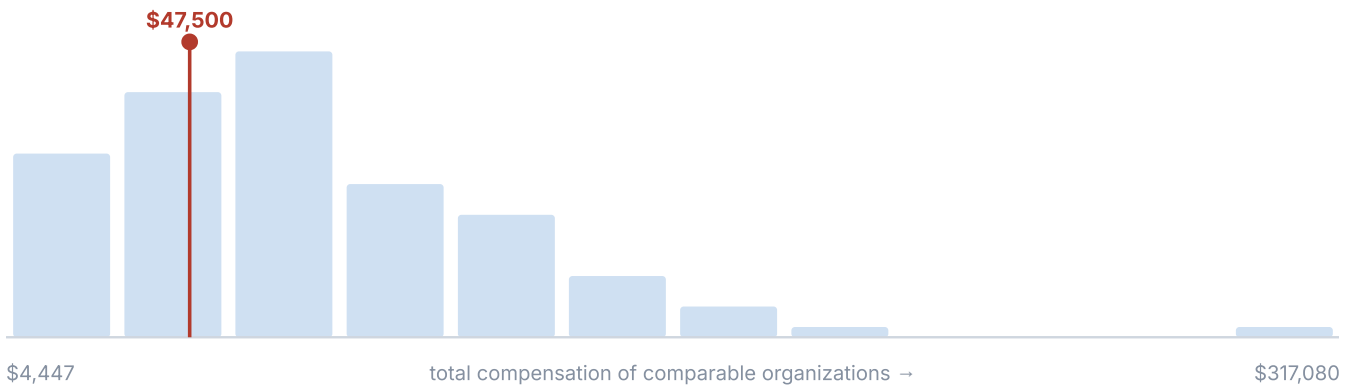
Benchmarked executive: Mary Machuga — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E60).
BUDGET	Total revenue between \$259,432 and \$580,819 — 0.67x to 1.50x the subject's \$387,213 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E60), nationwide + budget 0.67–1.5x revenue.

108 organizations qualified on sector, size, and geography → **108** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,791	\$42,700	\$65,403	\$102,435	\$134,234	\$47,500
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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
Vermont Association Of Hospitals &	VT	\$386,874	Vice Chair/s	\$64,220	\$62,959	2024
Positive Family Partners Inc	FL	\$392,326	Ceo	\$18,000	\$16,957	2023
Children's Health Ventures Inc	NJ	\$394,773	President/ceo	\$166,518	\$144,809	2024
Albert Schweitzer Fellowship Of Alabama	AL	\$379,236	Executive Director (Oct-may)	\$55,632	\$57,030	2025
Living Hope Wheelchair Association	TX	\$377,672	Executive Director	\$120,000	\$120,370	2023
Sayre House Of Hope	PA	\$377,190	Director - President/ceo Tgc	\$192,157	\$192,157	2023
West Virginia Rural Health Association	WV	\$377,104	Executive Director	\$75,713	\$82,205	2023
Man Cave Health Inc	NY	\$398,267	Director	\$110,306	\$97,084	2024
Wise Health Foundation	TX	\$399,867	Ceo Of System	\$134,823	\$135,239	2023
Lifeline Pregnancy Help Center Inc	NC	\$400,449	Executive Director	\$49,280	\$51,061	2023
St Louis Health Equipment Lending	MO	\$401,059	Executive Di	\$100,653	\$103,835	2024
A Time To Heal Inc	NE	\$401,881	Executive Director	\$124,059	\$133,803	2023
Chaddock Behavioral Health Services	IL	\$371,712	President/ceo	\$51,066	\$48,899	2024
Utah Public Health Association	UT	\$370,633	Executive Director	\$76,050	\$75,812	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Edi Institute Inc	MA	\$369,132	Vp Partner Services	\$116,500	\$101,968	2024
Nacogdoches Treatment Center For	TX	\$365,879	Executive Dir.	\$85,883	\$83,676	2024
Confluence Hrkc	MO	\$411,620	Finance Coor	\$40,782	\$42,072	2024
Uhphealth Inc	TX	\$414,126	Executive Director	\$78,003	\$75,999	2024
Cactus Cancer Society	CA	\$416,929	President	\$84,792	\$69,476	2025
Man Up To Cancer	ME	\$353,495	Director	\$60,000	\$58,519	2024
Medbank Foundation Inc	GA	\$420,934	Executive Di	\$79,358	\$77,719	2024
Protectors Peak Retreat Center	MN	\$352,917	Director	\$7,500	\$7,431	2023
Als United Rhode Island	RI	\$422,201	Executive Director	\$95,000	\$86,438	2025
Prama Institute	NC	\$351,574	Secretary	\$46,167	\$46,462	2024
Gift Of Hope Community Foundation	IL	\$351,563	Vice Chair/executive Director	\$62,611	\$61,725	2023

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.

● Sample, role match & sensitivity

PEER COUNT	108 organizations. Compensation range \$4,447–\$317,080; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$387,213); for reference, expenses \$456,818 and assets \$18,068.
ROLE MATCH	Mary Machuga, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 10 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	28 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	24 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 (Mary Machuga) 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 108 similarly situated organizations (Same NTEE sector (E60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,500 is reasonable (approximately the 28th 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.