

Zufall Health Foundation Inc

Executive Director / CEO

EIN 851152298

NJ · NTEE E11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Francis L Palm Mpa, Executive Director / CEO** (\$43,512) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

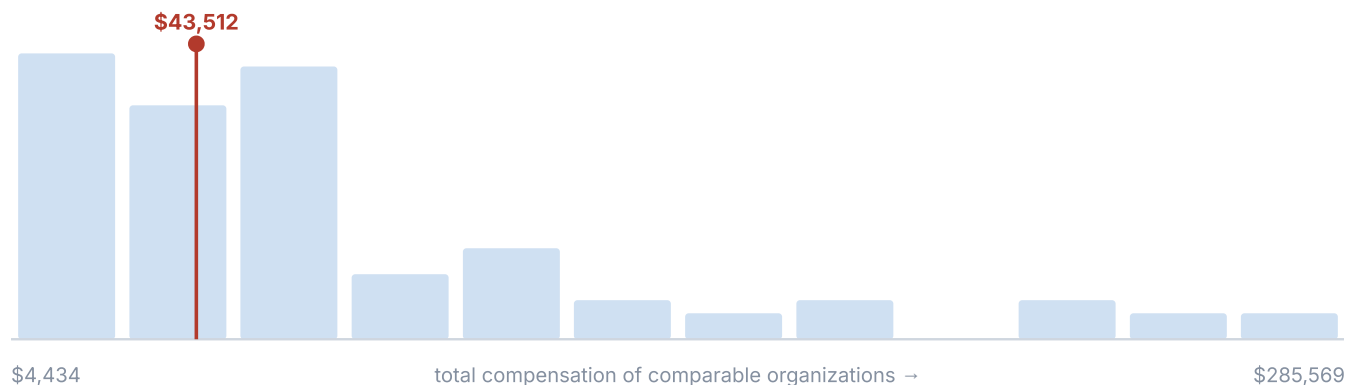
Benchmarked executive: Francis L Palm Mpa — reported title “TRUSTEE - PRESIDENT/CEO ZHC”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E11).
BUDGET	Total revenue between \$224,184 and \$501,904 — 0.67x to 1.50x the subject's \$334,603 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

88 organizations qualified on sector, size, and geography → **88** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,711	\$28,590	\$54,069	\$92,965	\$174,132	\$43,512
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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 NJ 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
Pchd Foundation Incorporated	ID	\$333,493	Executive Di	\$5,867	\$6,990	2024
Ellenville Regional Hospital Foundation	NY	\$333,260	Finance Director	\$48,130	\$48,711	2024
Treasure Coast Community Health Foundation	FL	\$337,499	Ceo	\$48,270	\$52,289	2023
Effingham Health System Foundation	GA	\$330,713	Ex. Director	\$21,568	\$25,006	2023
The Foundation Of Neosho Memorial	KS	\$329,723	Foundation Director	\$20,334	\$24,604	2024
Grove Manor Foundation	PA	\$340,917	Chief Executive Officer	\$27,000	\$31,048	2023
Wschc Support Corporation	MD	\$342,000	Treasurer	\$42,960	\$43,825	2025
Edgemont Campus	OH	\$323,842	Ceo	\$22,113	\$27,007	2023
Ffmc Support Organization	TN	\$346,664	President	\$6,465	\$7,836	2023
Pikeville Medical Center Foundation For	KY	\$351,758	Board Member/pmc President/ceo	\$50,061	\$60,239	2024
Brodstone Memorial Hospital Foundation	NE	\$316,247	Ceo/director	\$75,255	\$90,656	2024
Carthage Area Hospital Foundation Inc	NY	\$353,310	Executive Director	\$29,554	\$29,911	2024
West Jefferson Hospital Foundation	LA	\$313,374	President	\$10,710	\$13,209	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Willamette Valley Insurance Corporation	HI	\$358,192	President/director	\$104,173	\$107,546	2023
Human Technologies Properties	NY	\$358,691	President/chief Executive	\$14,388	\$14,562	2024
Southeastern Missouri Area Health	MO	\$358,784	Executive Director	\$62,168	\$73,748	2024
Hlth Impact Foundation	NY	\$308,874	Executive Director	\$234,404	\$237,236	2024
Obcc Othello Qalich	WA	\$363,286	President	\$31,941	\$32,029	2024
Greater Burlington Ymca Foundation Inc	VT	\$305,141	Interim President (2/24 - 11/24)	\$3,933	\$4,434	2024
Ohio Osteopathic Foundation	OH	\$305,001	President (Thru 5/19/2023)	\$8,678	\$10,294	2024
Mercy Health Foundation Washington	MO	\$304,317	Community President	\$92,936	\$113,504	2023
Minnesota Center For Health Care Ethics	MN	\$367,552	Ceo/coo	\$168,450	\$186,425	2024
Chelsea Jewish Charitable	MA	\$300,924	President And Ceo	\$21,326	\$22,098	2023
St Thomas Foundation Inc	LA	\$368,438	President	\$20,700	\$25,529	2024
Smh Foundation	LA	\$374,390	Executive Dir.	\$120,525	\$148,643	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	88 organizations. Compensation range \$4,434–\$285,569; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$334,603); for reference, expenses \$247,483 and assets \$763,970.
ROLE MATCH	Francis L Palm Mpa, reported title "TRUSTEE - PRESIDENT/CEO ZHC", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	70 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	38 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	43 rd

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 (Francis L Palm Mpa) 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 88 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,512 is reasonable (approximately the 38th 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.