

Maker Works Community Workshops

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Joshua Williams, Executive Director / CEO** (\$19,392) against **every comparable organization** that fit the selection criteria — **140** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

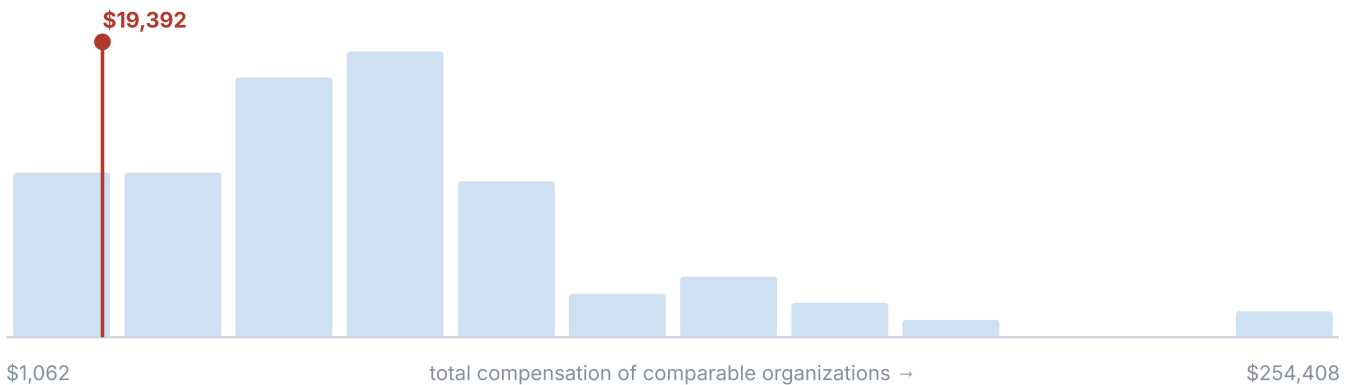
SECTOR Organizations sharing the subject's NTEE classification (B60).

BUDGET Total revenue between \$288,948 and \$646,899 — 0.67x to 1.50x the subject's \$431,266 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

140 organizations qualified on sector, size, and geography → **140** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,645	\$42,254	\$65,937	\$88,385	\$130,096	\$19,392
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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 MI 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
Maimonides Heritage Center Ltd	NY	\$435,255	Founder & Dean	\$65,000	\$56,905	2024
Nccpa Health Foundation Inc	GA	\$435,893	President And Ceo, Nccpa	\$93,946	\$91,517	2024
Voca Center Inc	NY	\$421,632	Director/president	\$126,710	\$110,930	2024
Texas Choral Directors Association	TX	\$419,703	Executive Di	\$97,978	\$94,954	2024
Strategic Education International	VA	\$419,700	Executive Director	\$194,240	\$187,069	2023
Literacy Network Of South Berkshire Inc	MA	\$419,592	Executive Director	\$100,534	\$87,526	2024
Massachusetts Center For The Book Inc	MA	\$444,618	Executive Director	\$88,250	\$74,851	2025
Financial Health Institute Npo	CO	\$416,846	Founding Dir	\$24,000	\$22,296	2024
Professional Psych Seminars	CA	\$412,099	Pres & Director	\$51,900	\$42,300	2025
Texas Apartment Association Education	TX	\$412,003	Ceo	\$50,298	\$48,746	2024
Western Montana Professional Learning	MT	\$450,600	Co-director	\$17,883	\$19,227	2023
Des-cpr Inc	PA	\$451,312	Executive Director	\$60,515	\$58,467	2024
Why Not Win Institute Inc	AL	\$411,158	Former - Ed	\$85,000	\$88,967	2024
Write Around Portland	OR	\$409,223	Executive Di	\$79,507	\$73,646	2023
Southern California Regional Transit	CA	\$455,596	Executive Dir.	\$163,500	\$136,782	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Workwell Partnership	NJ	\$455,944	Executive Dir.	\$46,250	\$40,007	2024
Economic Growth Business Incubator	TX	\$406,170	Executive Director	\$93,588	\$90,699	2024
Florida Emergency Medicine Foundation	FL	\$406,010	Former Ceo & Executive Director	\$27,692	\$25,948	2023
Mv Center For Education And Training (Mvctet)	MA	\$458,472	Executive Director	\$13,416	\$12,025	2023
East Coast Core	PA	\$460,000	Secretary	\$8,000	\$7,729	2024
Heartland Institute Of Financial Education	CO	\$402,262	Former Director	\$51,498	\$49,254	2023
Olami Arizona Inc	AZ	\$402,105	Brumer	\$70,833	\$65,999	2024
Literacy Volunteers Of Charlottesvilleabermarle	VA	\$461,974	Executive Director	\$87,500	\$81,852	2024
Women's Rural Entrepreneurial	NH	\$399,440	Executive Di	\$55,523	\$48,390	2025
Calcpa Institute	CA	\$398,027	President And Ceo	\$16,587	\$13,877	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **140** organizations. Compensation range \$1,062–\$254,408; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$431,266); for reference, expenses \$459,197 and assets \$161,969.

ROLE MATCH	Joshua Williams, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	11th
Total compensation (D + F), as reported (no adjustments)	11th
Reportable pay only (column D), adjusted	15th
All sources (D + E + F), adjusted	9th

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 (Joshua Williams) 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 140 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,392 is reasonable (approximately the 11th 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.