

Vip Foundation Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Phil Shumway, Executive Director / CEO** (\$12,700) against **every comparable organization** that fit the selection criteria — **119** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Phil Shumway — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T12).

BUDGET Total revenue between \$29,045 and \$65,028 — 0.67x to 1.50x the subject's \$43,352 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

119 organizations qualified on sector, size, and geography → **119** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,725	\$9,976	\$24,595	\$43,995	\$85,234	\$12,700
---------	---------	----------	----------	----------	----------



■ 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 AZ 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
Ccarc Foundation Inc	CT	\$43,262	Ceo	\$22,077	\$21,523	2023
Lezah Stenger Foundation	MO	\$43,227	Director	\$35,676	\$38,162	2024
Bruce J Anderson Foundation	MA	\$43,181	Treasurer & Trustee	\$65,842	\$61,521	2023
Lake View Memorial Hospital Foundation	MN	\$43,543	St. Luke's Co-president/ce0	\$79,070	\$81,240	2023
Max M And Marjorie S Fisher Support	MI	\$42,961	Assistant Secretary	\$26,189	\$27,301	2024
Nathalie & Theodore Jones Charitable	MA	\$42,944	Trustee	\$8,363	\$7,814	2023
Fischmann Berman Family Foundation	PA	\$42,737	Secretary/treasurer	\$10,675	\$10,752	2024
Nathalie & Theodore Jones Charitable	MA	\$42,445	Trustee	\$9,197	\$8,347	2024
John O Anthony	TX	\$44,310	Trustee	\$5,304	\$5,517	2023
Strattec Foundation Inc	WI	\$42,304	Secretary (End 8/24)	\$61,114	\$64,462	2024
Irish Peace Foundation Inc	DC	\$44,791	President/director	\$10,200	\$9,040	2024
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$10,676	2023
Civie And Earl Pertnoy Family	FL	\$45,067	Board Member	\$279,869	\$273,379	2023
Louis And Frances Swinken Supporting	KS	\$41,221	Cfo	\$18,771	\$20,481	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tekamah Community Foundation	NE	\$41,138	Sec-tres	\$1,800	\$2,013	2023
Borrer Family Foundation	OH	\$41,018	Asst Secretary	\$105,945	\$116,678	2023
Vogt Family Affiliated Fund Of The Okc	OK	\$46,138	Secretary	\$25,864	\$29,613	2023
Penn-liberty Holding Company	PA	\$40,510	President/director	\$220,083	\$228,209	2023
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$79,369	2024
University Of Northern Iowa Research	IA	\$40,068	President	\$49,744	\$56,634	2023
Nathalie & Theodore Jones Charitable	MA	\$46,636	Trustee	\$9,296	\$8,437	2024
Swergold Family Foundation For Children	NY	\$46,695	Director/secretary	\$77,284	\$70,532	2024
Carson Tahoe Hospital Medical Staff Fund Inc	NV	\$39,892	President	\$16,000	\$16,198	2024
Flyer Athletic Boosters	MN	\$47,313	Gambling Man	\$27,283	\$28,032	2023
James Dick Foundation Endowment Trust	TX	\$47,333	President	\$36,748	\$37,126	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	119 organizations. Compensation range \$533–\$280,826; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$43,352); for reference, expenses \$132,470 and assets \$1,144,441. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Phil Shumway, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	76 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	34 th
Total compensation (D + F), as reported (no adjustments)	37 th
Reportable pay only (column D), adjusted	90 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 (Phil Shumway) 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 119 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,700 is reasonable (approximately the 34th 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.