

# Institute On Natl Social Inequities & Gaps In Health & Health T

Executive Director / CEO

EIN 871471624

MI · NTEE B05

FY ending 2025-01-31

June 9, 2026

This analysis benchmarks the total compensation of **W Avis Elam, Executive Director / CEO** (\$150) against **every comparable organization** that fit the selection criteria — **178** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** W Avis Elam — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B05).

**BUDGET** Total revenue between \$30,233 and \$67,687 — 0.67x to 1.50x the subject's \$45,125 (the band tightens as size grows).

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

**178** organizations qualified on sector, size, and geography → **178** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$2,989</b> 10TH	<b>\$8,515</b> 25TH	<b>\$18,088</b> MEDIAN	<b>\$42,838</b> 75TH	<b>\$104,983</b> 90TH	<b>\$150</b> THIS ORG · 0TH
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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
<a href="#">Philomath Foundation</a>	CA	\$45,076	President	\$29,040	<b>\$25,674</b>	2023
<a href="#">Academy 3a Inc</a>	NJ	\$45,296	President An	\$4,950	<b>\$4,395</b>	2024
<a href="#">Pine Cone Foundation</a>	CA	\$45,312	President/cfo	\$50,000	<b>\$42,936</b>	2024
<a href="#">Forerunner Training Center Inc</a>	MO	\$45,394	President & Board Chairman	\$1,500	<b>\$1,580</b>	2024
<a href="#">Forever International Inc</a>	NC	\$45,550	President	\$5,100	<b>\$5,396</b>	2023
<a href="#">Rootedin Hope</a>	MI	\$44,628	President	\$13,631	<b>\$13,992</b>	2024
<a href="#">Go Topeka Etlc Support Corporation</a>	KS	\$45,915	President	\$34,884	<b>\$38,585</b>	2023
<a href="#">Printing Industry Assoc Of Ga</a>	GA	\$45,988	Ex-officio	\$6,933	<b>\$7,138</b>	2023
<a href="#">Inspiring Services Inc</a>	GA	\$46,023	Member	\$1,328	<b>\$1,328</b>	2024
<a href="#">Crossroads Academy</a>	AZ	\$44,179	Director	\$18,000	<b>\$17,215</b>	2024
<a href="#">Network For Public Education Action Inc</a>	NY	\$46,147	Executive Director	\$9,545	<b>\$8,578</b>	2024
<a href="#">Hudson City Schools Foundation Inc</a>	OH	\$46,151	Executive Di	\$8,335	<b>\$8,553</b>	2025
<a href="#">Haberman Educational Foundation Inc</a>	TX	\$44,010	President	\$14,200	<b>\$14,126</b>	2024
<a href="#">Clean Slate E3 Inc</a>	PA	\$46,304	President	\$45,261	<b>\$44,887</b>	2024
<a href="#">Jakc Foundation</a>	KS	\$43,884	Chief Executive Officer	\$14,942	<b>\$16,053</b>	2024
<a href="#">Childrens Literacy Project</a>	NC	\$46,377	Executive Director	\$18,112	<b>\$18,611</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cahp Foundation Trust</a>	CA	\$46,539	Trustee	\$41,152	<b>\$35,338</b>	2024
<a href="#">Boston Center For Adult Education Inc</a>	MA	\$43,672	President & Ceo	\$10,650	<b>\$9,518</b>	2024
<a href="#">Gamla College</a>	NY	\$43,573	Sec./trea.	\$12,000	<b>\$10,784</b>	2024
<a href="#">Bandera Public Library</a>	TX	\$43,538	Library Director	\$50,000	<b>\$49,739</b>	2024
<a href="#">John B Stetson Charter School</a>	PA	\$46,712	Principal	\$210,279	<b>\$214,697</b>	2023
<a href="#">California Association Of Winegrape</a>	CA	\$43,379	Executive Di	\$18,609	<b>\$15,980</b>	2024
<a href="#">Ibewing Local 8 Scholarship Fund</a>	OH	\$46,880	Trustee	\$55,355	<b>\$60,027</b>	2023
<a href="#">Wisconsin State Telecommunications</a>	WI	\$43,175	Treasurer, S	\$20,190	<b>\$21,588</b>	2023
<a href="#">Illinois Retail Merchants Association</a>	IL	\$47,132	Treasurer	\$43,138	<b>\$42,175</b>	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 2025 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 178 organizations. Compensation range \$207–\$451,324; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$45,125); for reference, expenses \$32,849 and assets \$0.

**ROLE MATCH** W Avis Elam, reported title *"TREASURER"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY	57 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	0 <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 (W Avis Elam) 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 178 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$150 is reasonable (approximately the 0<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.