

College And University Sustainability Project Inc

Executive Director / CEO

EIN 872195386

IN · NTEE T02

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **C M Pietruszkiewicz, Executive Director / CEO** (\$160,335) against **every comparable organization** that fit the selection criteria — **518** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations **above the 90th percentile — board review recommended**

Benchmarked executive: C M Pietruszkiewicz — reported title “Director”, 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 (T02).
BUDGET	Total revenue between \$113,520 and \$254,149 — 0.67× to 1.50× the subject's \$169,433 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue.

518 organizations qualified on sector, size, and geography → **518** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,057 10TH	\$20,087 25TH	\$36,587 MEDIAN	\$58,477 75TH	\$84,450 90TH	\$160,335 THIS ORG · 98TH
------------------------	-------------------------	---------------------------	-------------------------	-------------------------	-------------------------------------



■ 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 IN 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
Friends Of The Children's Justice Center	HI	\$169,571	Program Manager (Thru 6/24)	\$36,433	\$30,931	2024
Albers Family Affiliated Fund Of Occf	OK	\$169,601	Secretary/trustee	\$25,864	\$27,804	2023
Hannah Storm Foundation Inc	CT	\$168,971	Treasurer/secretary	\$31,000	\$28,377	2023
Charity Bridge Fund	CT	\$168,840	Executive Director	\$56,194	\$48,675	2025
Wallance County Foundation	KS	\$168,299	Chairperson	\$5,088	\$5,212	2024
Grace Legacy Builders Inc	MI	\$168,161	President/di	\$79,622	\$77,932	2024
Common Good	DC	\$168,135	Founder	\$40,074	\$33,347	2024
S Margaret Gallagher Foundation	MT	\$168,057	Executive Director	\$119,183	\$125,424	2023
First Baptist Church Of Phoenix	AZ	\$170,980	Treasurer (Thru 12/23)	\$29,610	\$27,003	2024
Etna Community Organization	PA	\$167,868	Executive Director	\$48,400	\$45,769	2024
Perspectability Inc	AR	\$167,484	Executive Director	\$12,696	\$13,533	2024
Oberry Center Foundation Inc	NC	\$167,433	Executive Director	\$55,635	\$54,512	2024
The Hundred Club Of Dayton	OH	\$167,398	Trustee	\$19,635	\$19,721	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,039	2024
Gateway Charitable Foundation Inc	IL	\$167,185	President & Ceo	\$27,619	\$25,748	2024
Sertoma International Nashville	TN	\$167,054	Executive Director	\$25,000	\$24,277	2025
Rotary Club Of The Villages Foundation Inc	FL	\$166,275	Treasurer	\$1,200	\$1,041	2025
Tioga United Way Inc	NY	\$172,773	Executive Dir.	\$58,548	\$50,168	2024
United Way Of Jay County Inc	IN	\$165,733	Executive Director	\$36,850	\$37,938	2023
Oak Hills Memorial Foundation Inc	MN	\$165,636	Administrator	\$31,555	\$29,567	2024
Red Lodge Fire Rescue Foundation	MT	\$165,522	Executive Dir.	\$67,968	\$69,475	2024
Cosentino Charity Foundation	KS	\$165,487	Vice President	\$11,000	\$11,602	2023
Texas Christian Foundation	TX	\$173,694	Relationship Manager	\$103,507	\$98,183	2024
Butler Hospital Foundation	RI	\$174,059	Director - President/ceo/cne	\$32,601	\$29,643	2024
Berkeley College Foundation	NJ	\$164,413	Executive Director	\$43,966	\$36,264	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	518 organizations. Compensation range \$93–\$1,034,522; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$169,433); for reference, expenses \$169,433 and assets \$0.
ROLE MATCH	C M Pietruszkiewicz, reported title " <i>Director</i> ", 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	169 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	27 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	98 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (C M Pietruszkiewicz) 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 10, 2026, comparing compensation against 518 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$160,335 is reasonable (approximately the 98th 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 10, 2026.