

Cottage Street Youth Law

Executive Director / CEO

EIN 880817327

OR · NTEE I80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dale Wilhelm, Executive Director / CEO** (\$102,200) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

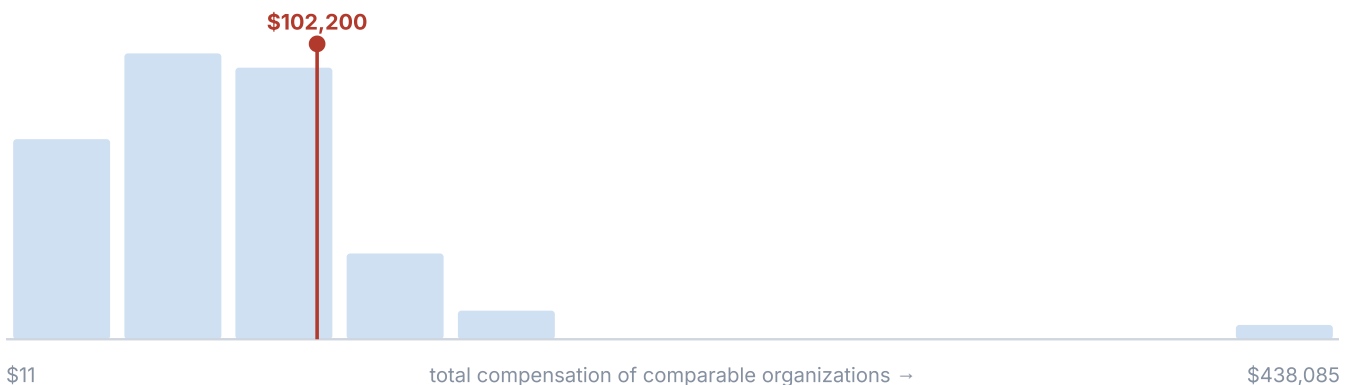
Benchmarked executive: Dale Wilhelm — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I80).
BUDGET	Total revenue between \$161,724 and \$362,070 — 0.67x to 1.50x the subject's \$241,380 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I80), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,298	\$41,060	\$67,482	\$97,541	\$134,253	\$102,200
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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 OR 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
Inland Empire Latino Lawyers	CA	\$239,060	Executive Director	\$84,635	\$78,697	2024
Casa Of Berks County	PA	\$238,542	Executive Di	\$53,297	\$57,233	2024
The Rise Foundation By Envoy Inc	IL	\$250,000	President And Executive Directo	\$132,563	\$144,483	2023
Opening Doors International Services Inc	TX	\$251,057	Executive Dir.	\$55,000	\$59,244	2024
Crossroads For Florida Kids Inc	FL	\$228,940	Executive Director	\$105,000	\$106,217	2024
Pikes Peak Justice & Pro Bono Center	CO	\$255,069	Executive Director	\$74,255	\$76,672	2024
New Covenant Legal Services	MO	\$256,169	Executive Di	\$60,000	\$68,431	2024
Lex Mundi Pro Bono Foundation	DC	\$257,339	Managing Dir	\$132,000	\$124,733	2024
Great Lakes Expungement Network	MI	\$258,107	Executive Director	\$40,516	\$45,032	2024
Apoyo Legal Migrante Asociado	CA	\$223,565	President	\$41,798	\$40,014	2023
Canadian County Casa Inc	OK	\$221,936	Exec Director	\$67,667	\$78,167	2025
Florida Justice Center Inc	FL	\$221,688	Executive Director	\$50,401	\$50,985	2024
Phoenix Legal Action Network	AZ	\$261,916	Executive Director	\$81,222	\$86,599	2023
Legal Services Clinic Of The Puerto Rican Community Inc	FL	\$220,815	President	\$39,000	\$40,618	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
4 The Children	CO	\$219,757	Executive Director	\$57,589	\$61,220	2023
Oregon Health Justice Center	OR	\$263,336	Attorney/partner	\$105,769	\$105,769	2024
El Centro Hispanoamericano	NJ	\$264,706	Executive Director	\$49,660	\$47,745	2024
Redirections Of Rockingham County	NC	\$216,870	Executive Director	\$37,000	\$42,384	2023
Wyoming County - Attica Legal Aid	NY	\$267,246	Vice Preside	\$31,756	\$30,103	2025
Allegany Law Foundation Inc	MD	\$268,405	Executive Director	\$57,073	\$59,154	2023
Frontline Legal Services	LA	\$268,828	Co-executive Director	\$75,000	\$88,930	2024
Equal Citizens Foundation	DC	\$269,229	Treasurer	\$36,000	\$34,018	2024
Education Law Association	PA	\$212,035	Executive Di	\$77,610	\$85,802	2023
Disability Legal Services Of Indiana	IN	\$209,446	Executive Director	\$79,163	\$89,896	2024
Open Immigration Legal Services Inc	CA	\$208,729	President	\$59,013	\$54,873	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 62 organizations. Compensation range \$11–\$438,085; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$241,380); for reference, expenses \$206,759 and assets \$77,309.

ROLE MATCH	Dale Wilhelm, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	81 st
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	76 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 (Dale Wilhelm) 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 62 similarly situated organizations (Same NTEE sector (I80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$102,200 is reasonable (approximately the 81st 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.