

# United Way Of Lewis County

Executive Director / CEO

EIN 910715071

WA · NTEE T70Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Christian Bruhn, Executive Director / CEO** (\$89,600) against **every comparable organization** that fit the selection criteria — **118** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

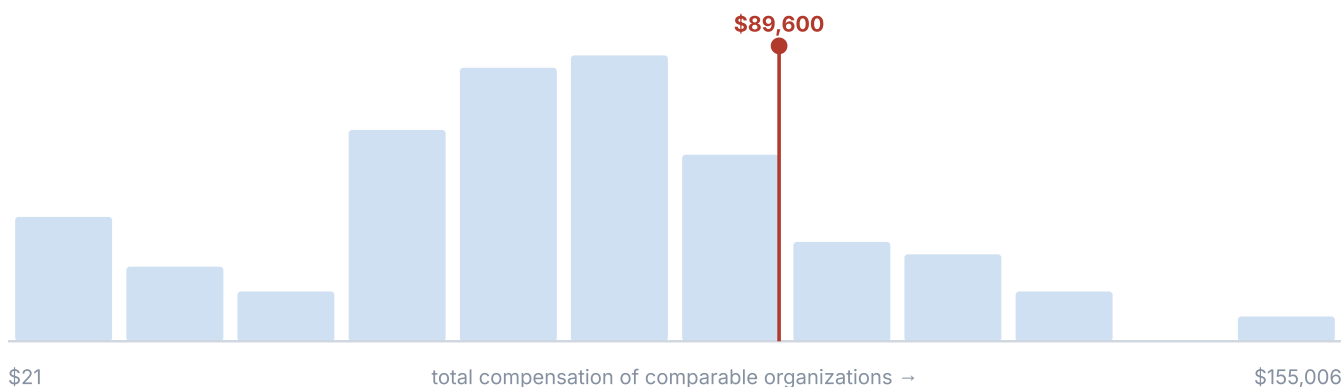
**Benchmarked executive:** Christian Bruhn — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T70Z).
BUDGET	Total revenue between \$269,666 and \$603,730 — 0.67x to 1.50x the subject's \$402,487 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

**118** organizations qualified on sector, size, and geography → **118** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$15,886	\$45,033	\$64,611	\$84,086	\$105,237	\$89,600
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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 WA 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="#">United Way Of Southern Maryland</a>	MD	\$402,859	Executive Director	\$105,551	<b>\$107,058</b>	2024
<a href="#">Granville County United Way Inc</a>	NC	\$400,255	Executive Di	\$114,306	<b>\$128,135</b>	2024
<a href="#">Small Difference Foundation</a>	TX	\$397,258	Executive Director	\$15,624	<b>\$17,456</b>	2023
<a href="#">United Way Of Yavapai County Inc</a>	AZ	\$396,236	Executive Director	\$40,861	<b>\$43,892</b>	2023
<a href="#">United Way Of Southwest Minnesota</a>	MN	\$409,767	Ceo	\$64,614	<b>\$67,481</b>	2025
<a href="#">Partners For Community Inc</a>	IL	\$393,739	Executive Director	\$83,964	<b>\$89,554</b>	2024
<a href="#">United Community Services For Working Families</a>	PA	\$390,913	Executive Director	\$65,832	<b>\$71,223</b>	2024
<a href="#">Jewish Federation Of Dutchess Count</a>	NY	\$414,575	Executive Di	\$87,525	<b>\$85,804</b>	2024
<a href="#">United Way Of Lawrence County</a>	PA	\$389,138	Executive Director	\$82,598	<b>\$89,362</b>	2024
<a href="#">United Way Of Lincoln County</a>	NC	\$388,180	Executive Director	\$65,015	<b>\$72,881</b>	2024
<a href="#">American Federation Of Government</a>	NC	\$420,001	President	\$2,060	<b>\$2,309</b>	2024
<a href="#">Uwgr Holding Company Inc</a>	NY	\$384,924	President & Ceo	\$55,237	<b>\$52,755</b>	2025
<a href="#">United Way Of Milford Inc</a>	CT	\$424,424	President	\$112,000	<b>\$117,292</b>	2023
<a href="#">United Way Of The Flint Hills Inc</a>	KS	\$379,032	Executive Di	\$68,959	<b>\$83,211</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rice County Area United Way</a>	MN	\$426,248	Executive Di	\$71,400	<b>\$76,541</b>	2024
<a href="#">United Way Of Maury County Inc</a>	TN	\$378,346	Exec Director	\$49,468	<b>\$56,412</b>	2024
<a href="#">Corona Norco United Way</a>	CA	\$377,249	Chief Executive Officer	\$105,960	<b>\$99,264</b>	2024
<a href="#">United Way Of Hernando County Inc</a>	FL	\$428,747	Executive Director	\$69,800	<b>\$73,239</b>	2023
<a href="#">United Way Of West Ellis County Inc</a>	TX	\$428,771	Executive Dir.	\$84,500	<b>\$91,702</b>	2024
<a href="#">United Way Of Calhoun County</a>	TX	\$429,708	Executive Di	\$51,491	<b>\$55,880</b>	2024
<a href="#">Association For Benevolent Care Inc</a>	OH	\$373,732	Executive Director	\$18	<b>\$21</b>	2023
<a href="#">United Way Of Walton County</a>	GA	\$433,311	Executive Dir.	\$23,750	<b>\$26,673</b>	2023
<a href="#">United Way Of Yuma County Inc</a>	AZ	\$370,731	President And Ceo	\$75,589	<b>\$78,867</b>	2024
<a href="#">United Way Of Wilkes County Inc</a>	NC	\$367,727	Secretary	\$55,900	<b>\$62,663</b>	2024
<a href="#">United Way Of Corinth And Alcorn</a>	MS	\$366,629	Executive Di	\$72,000	<b>\$89,567</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 **118** organizations. Compensation range \$21–\$155,006; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$402,487); for reference, expenses \$501,814 and assets \$2,142,676.
ROLE MATCH	Christian Bruhn, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	75 <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 (Christian Bruhn) 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 118 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$89,600 is reasonable (approximately the 82<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.