

Walla Walla University Alumni

Executive Director / CEO

EIN 911156522

WA · NTEE B54Z

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Laurel Rogers, Executive Director / CEO** (\$550) against **every comparable organization** that fit the selection criteria — **1705** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Laurel Rogers — reported title “SECRETARY”, 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 (B54Z).

BUDGET Total revenue between \$121,881 and \$272,869 — 0.67x to 1.50x the subject's \$181,913 (the band tightens as size grows).

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

1,705 organizations qualified on sector, size, and geography → **1,705** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,085

\$23,214

\$46,295

\$70,163

\$100,221

\$550



■ 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
Maine Society Of Cpas	ME	\$181,906	Executive Director	\$108,994	\$118,761	2025
Building Baja's Future		\$181,985	Managing Director	\$48,000	\$48,000	2024
The Brother David Darst Center For	IL	\$181,803	Executive Director	\$70,006	\$79,143	2023
Winchester Education Foundation Inc	VA	\$181,748	Executive Director	\$14,394	\$15,982	2023
Fdr Corp	NV	\$181,714	Corporate Officer	\$39,798	\$44,557	2024
Southeast Regional Library System Serls	OH	\$181,677	Director/facility Manager	\$89,012	\$108,412	2023
Seneca Past And Present Inc	KY	\$182,199	Treasurer	\$25,354	\$30,425	2024
Minne	MN	\$182,257	Executive Director Beginning July	\$56,731	\$64,461	2023
Artplace Mississippi Inc	MS	\$182,388	Executive Di	\$40,000	\$48,477	2025
Scientiae Inc	FL	\$182,457	President	\$781	\$819	2024
Monroe County Bar Center For Education	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	\$17,031	2025
Spring-mar Preschool Association Inc	VA	\$182,611	School Director	\$31,106	\$32,681	2025
Cape Henlopen Educational Fund	DE	\$182,706	Admin Manage	\$24,578	\$26,186	2025
Kidz Clubhouse	ND	\$181,028	Director	\$4,042	\$4,954	2024
Livingston Arts Council Inc	MI	\$182,835	Vp Programmi	\$56,704	\$67,303	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Raymond Schools Foundation	WA	\$182,859	Secretary/treas	\$2,400	\$2,400	2024
Estes Park Learning Place Inc	CO	\$182,902	Executive Director	\$56,156	\$60,143	2024
St Charles City County Library	MO	\$180,821	Library Foundation Directo	\$17,144	\$20,281	2024
Empigo Academy Inc	IA	\$183,107	Dean Of Students	\$21,900	\$26,092	2025
Agc Of Iowa Foundation	IA	\$183,174	Executive Vice President	\$31,254	\$38,223	2024
Concordia Lutheran Schools Of Omaha	NE	\$183,176	President	\$67,643	\$83,662	2023
Oppportunity Thrive Inc	MI	\$183,212	Executive Di	\$56,650	\$65,310	2024
Dc Creative Writing Workshop Inc	DC	\$183,216	Executive Di	\$81,033	\$79,424	2024
Maryland Association Of Certified Public	MD	\$180,557	Ceo	\$24,437	\$25,518	2024
Ephrata Area Education Foundation	PA	\$183,502	Executive Di	\$57,338	\$65,753	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 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 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.

■ Sample, role match & sensitivity

PEER COUNT **1705** organizations. Compensation range \$1–\$492,874; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$181,913); for reference, expenses \$115,120 and assets \$3,321,543.
ROLE MATCH	Laurel Rogers, reported title " <i>SECRETARY</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	233 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	0 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 (Laurel Rogers) 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 1705 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$550 is reasonable (approximately the 1st 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.