

# Cornish Foundation

Executive Director / CEO

EIN 912105614

WA · NTEE B11

FY ending 2025-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Raymond Tymas-james, Executive Director / CEO** (\$25,694) against **every comparable organization** that fit the selection criteria — **128** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Raymond Tymas-james — reported title “PRESIDENT (THRU 7/24)”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$153,261 and \$343,123 — 0.67x to 1.50x the subject's \$228,749 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**128** organizations qualified on sector, size, and geography → **128** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,919	\$20,395	\$34,829	\$69,913	\$104,392	\$25,694
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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="#">The Wayne Hospital Foundation Inc</a>	OH	\$228,137	President/ceo	\$42,978	<b>\$53,730</b>	2023
<a href="#">Covenant Academy In The Hills</a>	MI	\$226,604	Ceo	\$72,650	<b>\$85,972</b>	2024
<a href="#">Friends Of Cambridge Rindge And</a>	MA	\$226,231	Program Coordinator	\$44,032	<b>\$44,195</b>	2025
<a href="#">International Association Of Qualitative</a>	IL	\$225,966	Director	\$26,000	<b>\$29,306</b>	2024
<a href="#">Redwood Foundation Inc</a>	KY	\$225,962	Ceo	\$18,505	<b>\$22,794</b>	2024
<a href="#">Cookeville Cosmetology School Inc</a>	TN	\$225,792	President	\$15,600	<b>\$18,800</b>	2024
<a href="#">Re-imagining Migration Inc</a>	MA	\$232,236	Executive Director	\$215,532	<b>\$228,611</b>	2023
<a href="#">Partners In Education Foundation</a>	KS	\$223,931	Executive Director	\$27,615	<b>\$34,204</b>	2024
<a href="#">Bartow High School Yellow Jackets</a>	FL	\$223,839	Treasurer	\$4,800	<b>\$5,037</b>	2025
<a href="#">Ferdinand Building Development</a>	MA	\$233,859	Treasurer/chief Of Operations	\$30,741	<b>\$31,671</b>	2024
<a href="#">North Dakota High School Coaches</a>	ND	\$234,192	Executive Secretary	\$10,200	<b>\$12,833</b>	2024
<a href="#">Goshen Band Boosters Inc</a>	IN	\$222,405	Treasurer	\$2,400	<b>\$2,827</b>	2025
<a href="#">Imagine America Foundation</a>	VA	\$236,304	President & Ceo	\$145,399	<b>\$165,708</b>	2023
<a href="#">Rouse Hsfbbc</a>	TX	\$236,504	Bookkeeper	\$8,300	<b>\$9,519</b>	2024
<a href="#">Cencal Youth Sports</a>	CA	\$219,561	Executive Director	\$24,400	<b>\$24,156</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kfbsf Inc</a>	NC	\$237,983	Director	\$81,759	<b>\$96,854</b>	2024
<a href="#">Omart Women Supporting Women</a>	PA	\$219,279	President	\$48,201	<b>\$55,109</b>	2024
<a href="#">The Academic Council On The Un System Inc</a>	DC	\$238,663	Executive Director	\$99,998	<b>\$103,578</b>	2023
<a href="#">National Inventors Hall Of Fame Selection</a>	OH	\$238,787	President	\$74,158	<b>\$92,710</b>	2023
<a href="#">City Of Orange Public Library Foundation</a>	CA	\$218,507	Executive Director	\$42,000	<b>\$41,580</b>	2024
<a href="#">Viking Booster Club</a>	ID	\$239,718	Concession Stand Mrg	\$6,130	<b>\$7,697</b>	2023
<a href="#">Friends Of The Pool Inc</a>	FL	\$217,448	Executive Director	\$44,000	<b>\$48,789</b>	2023
<a href="#">Trinity Education Foundation</a>	WA	\$215,309	Interim Executive Director	\$83,062	<b>\$87,778</b>	2023
<a href="#">The Educators' Cooperative</a>	TN	\$214,686	Executive Director	\$40,000	<b>\$48,204</b>	2024
<a href="#">New Brunswick Education Foundation</a>	NJ	\$243,793	Executive Di	\$60,000	<b>\$61,418</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 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** 128 organizations. Compensation range \$2,827–\$611,858; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$228,749); for reference, expenses \$201,775 and assets \$3,783,860.

ROLE MATCH	Raymond Tymas-james, reported title " <i>PRESIDENT (THRU 7/24)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	41 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	90 <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 (Raymond Tymas-james) 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 128 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,694 is reasonable (approximately the 36<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.