

Cottage Grove Community Hospital

Executive Director / CEO

EIN 930688381
 OR · NTEE E21
 FY ending 2023-06-30
 June 13, 2026

This analysis benchmarks the total compensation of **Zuzanna M Wieckowska, Executive Director / CEO** (\$50,134) against **every comparable organization** that fit the selection criteria — **169** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Zuzanna M Wieckowska — 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 (E21).
BUDGET	Total revenue between \$45,413 and \$101,673 — 0.67x to 1.50x the subject's \$67,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

169 organizations qualified on sector, size, and geography → **169** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,561	\$16,099	\$34,825	\$56,657	\$103,227	\$50,134
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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
Pierce County Dental Foundation	WA	\$68,118	Executive Director	\$4,246	\$3,976	2024
Abiding Hearts Home Care Inc	AL	\$68,303	Executive Director	\$32,200	\$36,384	2024
Stillwater Medical Group	MN	\$68,305	President	\$144,394	\$149,230	2024
The Lily Project Inc	IL	\$66,600	Vice Preside	\$7,800	\$8,020	2024
Life Choices Maternity	IN	\$68,970	Executive Di	\$100,942	\$114,627	2023
Nevada Donor Network Foundation	NV	\$69,156	President/ceo, Nevada Dono	\$40,295	\$42,246	2024
Shadyside Hospital Supporting Foundation	PA	\$66,261	Senior Advisor (Until 06/24)	\$13,186	\$13,399	2025
Foundation For Design & Analysis Of	NY	\$69,783	Exec Director (Current)	\$4,850	\$4,584	2024
Lapaau Community Acupuncture	HI	\$69,928	President, Clinic Director	\$20,963	\$22,724	2021
Adult Day Health Activity Center Inc	NC	\$65,511	Cook Culinary	\$28,849	\$31,177	2024
Methodist Community Collaborative	TX	\$65,360	President	\$77,284	\$80,859	2024
Cheyenne County Hospital & Health Center	NE	\$70,574	Member	\$50,829	\$58,869	2023
Whittier Street Health Center Realty	MA	\$70,720	President/ceo	\$40,157	\$38,858	2023
Out Came The Sun Foundation Inc	MD	\$64,602	Director	\$25,972	\$25,397	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Save The Cord Foundation	AZ	\$71,005	Director/co-president	\$6,000	\$6,036	2024
Visions Counseling Inc	WI	\$64,516	Counselor	\$21,740	\$23,747	2024
The Cardiac Institute	MI	\$63,887	Chairman & President/ceo - Part Year	\$33,953	\$36,655	2024
Roosevelt Memorial Healthcare	MT	\$71,784	Ceo	\$8,230	\$9,279	2024
The Medical Foundation Of Wake Forest	NC	\$71,862	Trustee & Treasurer	\$1,577,771	\$1,755,501	2023
North Miami Beach Medical Center In	FL	\$71,916	Ceo	\$34,615	\$35,016	2023
Hawaii Mother's Milk Inc	HI	\$63,638	Executive Director	\$48,425	\$45,347	2024
Montana Medical Association Foundation	MT	\$63,106	Cao	\$23,381	\$26,361	2024
Ahfhome Office Inc	OH	\$63,104	President-mg	\$35,997	\$41,055	2023
Morgan Medical Center Foundation	GA	\$72,687	Member/hospi	\$64,464	\$67,795	2024
Topsfield-boxford Community Club	MA	\$72,838	Shop Co-manager	\$8,566	\$7,844	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 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 **169** organizations. Compensation range \$97–\$1,755,501; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$67,782); for reference, expenses \$95,137 and assets \$838,178. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Zuzanna M Wieckowska, 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	95 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	70 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	62 nd

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 (Zuzanna M Wieckowska) 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 13, 2026, comparing compensation against 169 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$50,134 is reasonable (approximately the 70th 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 13, 2026.