

# Wheel To Walk Foundation

Executive Director / CEO

EIN 930725300

OR · NTEE E125

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Jill Foster, Executive Director / CEO** (\$59,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50<sup>th</sup>** percentile of comparable organizations within the typical range

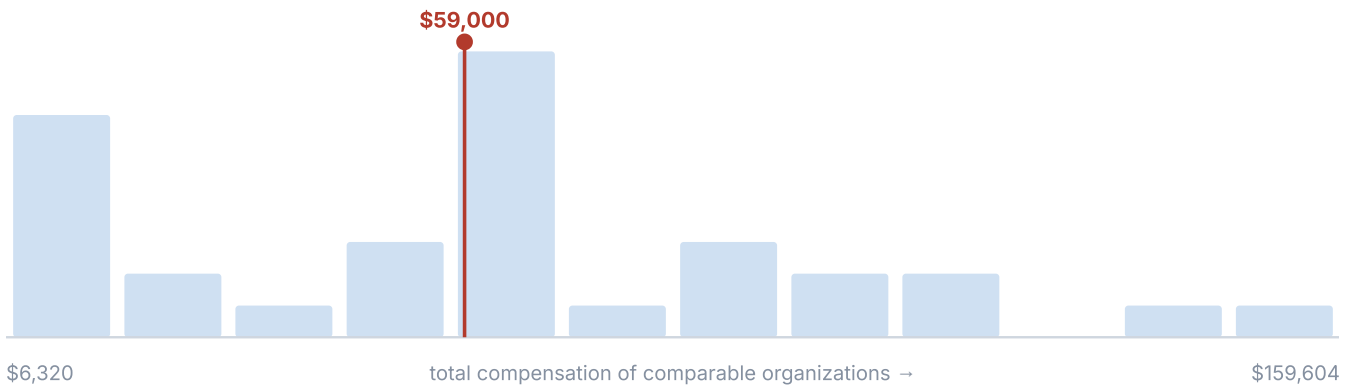
**Benchmarked executive:** Jill Foster — reported title “VP”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E125).
BUDGET	Total revenue between \$185,571 and \$415,458 — 0.67x to 1.50x the subject's \$276,972 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E12), nationwide + budget 0.67–1.5x revenue.

**32** organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,444	\$28,406	\$59,000	\$84,339	\$115,145	\$159,604
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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
<a href="#">Richmond Community Services</a>	NY	\$276,866	President/ceo	\$63,618	<b>\$61,903</b>	2024
<a href="#">The Yaya Foundation For 4h Leukodystrophy</a>	MN	\$284,117	Executive Director	\$150,000	<b>\$159,604</b>	2024
<a href="#">Unspoken Treasure Society Inc</a>	FL	\$285,484	President	\$82,214	<b>\$83,167</b>	2024
<a href="#">Giving Is A Family Tradition</a>	MO	\$292,945	Executive Di	\$42,000	<b>\$47,902</b>	2024
<a href="#">Chris Norton Foundation</a>	IA	\$260,949	Executive Director	\$14,400	<b>\$16,978</b>	2024
<a href="#">Westfields Hospital Foundation Inc</a>	MN	\$293,816	Director & President	\$64,799	<b>\$70,984</b>	2023
<a href="#">The Julie Fund Inc</a>	MA	\$293,973	Executive Di	\$60,000	<b>\$58,059</b>	2024
<a href="#">Indian River County Medical Society</a>	FL	\$259,400	Executive Di	\$64,958	<b>\$65,711</b>	2024
<a href="#">Center For Healthy Development</a>	VA	\$298,921	Ceo/president/treasurer	\$92,232	<b>\$95,896</b>	2024
<a href="#">Hillcrest Health Foundation</a>	TX	\$250,580	Dir/interim Pres/ceo (Thru 1/5)	\$35,499	<b>\$38,238</b>	2024
<a href="#">Anderson Hospital Foundation</a>	IL	\$303,645	Director	\$54,685	<b>\$57,892</b>	2024
<a href="#">Imperial Valley Wellness Foundation</a>	CA	\$314,537	Executive Director	\$128,140	<b>\$116,078</b>	2025
<a href="#">Saint Alphonsus Medical Center-nampa</a>	ID	\$317,603	Development Officer	\$15,885	<b>\$18,734</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Chandler Project Inc</a>	AR	\$320,872	President	\$70,500	<b>\$87,854</b>	2023
<a href="#">Hospice Help Foundation</a>	NH	\$230,554	Executive Di	\$63,748	<b>\$63,385</b>	2024
<a href="#">Newberry County Hospital Foundation Inc</a>	SC	\$224,812	Vice-chair	\$9,645	<b>\$10,835</b>	2024
<a href="#">Beacon Hill Foundation</a>	MI	\$330,185	President & Ceo & Trustee	\$24,270	<b>\$26,975</b>	2024
<a href="#">Adams County Medical Foundation Inc</a>	OH	\$222,998	Exec Director	\$79,558	<b>\$90,738</b>	2024
<a href="#">The Parachute Foundation</a>	MN	\$216,984	President	\$26,366	<b>\$28,883</b>	2023
<a href="#">Bridge To A Cure Foundation Inc</a>	FL	\$216,743	Executive Director	\$14,000	<b>\$14,162</b>	2024
<a href="#">Stroke Awareness Oregon</a>	OR	\$216,611	Executive Director	\$44,897	<b>\$46,223</b>	2023
<a href="#">Margaux's Miracle Foundation Inc</a>	FL	\$339,435	Executive Director	\$63,312	<b>\$64,046</b>	2024
<a href="#">Erie Cancer And Wellness Foundation</a>	PA	\$352,673	Executive Dir.	\$5,885	<b>\$6,320</b>	2024
<a href="#">Van Sciver Corporation</a>	NJ	\$200,632	President & Ceo	\$59,580	<b>\$58,974</b>	2023
<a href="#">District 7 Hospital Emergency Planning</a>	IN	\$197,219	Non-voting Treasurer/fisca	\$54,158	<b>\$61,500</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	32 organizations. Compensation range \$6,320–\$159,604; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$276,972); for reference, expenses \$303,145 and assets \$442,602.
ROLE MATCH	Jill Foster, reported title "VP", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	50 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	63 <sup>rd</sup>
All sources (D + E + F), adjusted	25 <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 (Jill Foster) 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 32 similarly situated organizations (Same NTEE sector (E12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,000 is reasonable (approximately the 50<sup>th</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 10, 2026.